

GRATIOT COUNTY JOB DESCRIPTION

EQUALIZATION DIRECTOR

Supervised By: County Administrator

Supervises: Employees of the Equalization Department

FLSA Status: Exempt

Position Summary:

Under the general supervision of the County Administrator, directs surveys of assessments to establish the true cash value of all property in the county and provide the Board of Commissioners with the information necessary to adopt the annual County Equalization Report in accordance with applicable Michigan general property tax law. Communicates these findings to the various taxing jurisdictions as to how it affects taxable values and millage rates. Conducts studies and related analysis of the various classes of property to assure proper equalization of property value throughout the county. Provides technical assistance to local assessors and provides the public with information on tax laws, property descriptions, assessing procedures, and related matters. Coaches and develops staff.

Essential Job Functions:

An employee in this position may be called upon to do any or all of the following essential functions. These examples do not include all of the duties, which the employee may be expected to perform. To perform this job successfully, an individual must be able to perform each essential function satisfactorily.

1. Plans, organizes, and directs all aspects of departmental operations including personnel, budgeting, planning, and general administration. Develops, documents, and implements departmental policies, procedures, and regulations.
2. Prepares and presents annual budget requests, administers departmental budget, and ensures that the authorized budgetary and purchasing procedures are properly used.
3. Assigns or delegates responsibility for assignment of work, directs personnel, evaluates performance of assigned employees and assures necessary training and professional development. Takes disciplinary action according to established procedures.
4. Ensures an effective procedural approach for the annual preparation of the Equalization Report, assessment rolls, apportionment report, tax bills, tax rates, valuation change notices, and county warrant.
5. Develops and implements procedures to assure the equitable survey of assessments to determine cash or market value of real and personal property.

6. Oversees the annual equalization study of the assessed value and true cash value of all classes of real and personal property. Determines the total value of the county and each assessing unit for county and state equalization using methods prescribed by the State Tax Commission. Recommends to the Board of Commissioners the equalization factors for those units not meeting their fifty percent assessment requirement.
7. Audits the tax limitation calculations for each of the taxing authorities within the county. Provides a report with the information on each taxing authority in the county to the State Tax Commission.
8. Compiles data from local units and prepares the Apportionment Report and warrants showing the tax spread to all local units of government.
9. Compiles year-end equalization studies for summation to the Board of Commissioners in the annual equalization report.
10. Represents the Equalization Department at departmental, State Tax Commission, State Assessors Board, and other professional organization meetings. Meets with various groups in the community to explain the assessing and equalization process.
11. Assists local officials with difficult property valuations, when possible, or directs them to an appropriate expert.
12. Directs county sources and local governments in the interpretation, application and implementation of appraisal principles and practices, and resolves associated questions.
13. Keeps abreast of legislative and regulatory development, appraisal practices, real estate market trends, recent court rulings, and current issues through continued education and professional growth. Attends conferences, workshops, and seminars as appropriate.
14. Represents the department at equalization appeals and County Board of Commissioners meetings and prepares special reports as directed.
15. Performs other duties as directed.

Required Knowledge, Skills, Abilities and Minimum Qualifications:

The requirements listed below are representative of the knowledge, skills, abilities and minimum qualifications necessary to perform the essential functions of the position. Reasonable accommodations may be made to enable individuals with disabilities to perform the job.

Requirements include the following:

- Associate's Degree in business administration or related field and five years of progressively more responsible experience in equalization including supervisory and management experience.

- The county, at its discretion, may consider an alternative combination of formal education and work experience.
- Michigan Advanced Assessing Officer (MAAO) and Personal Property Examiner Certificate.
- Michigan Vehicle Operator's License.
- Thorough knowledge of the professional public management techniques involved in budgeting, personnel administration and resource management, and the ability to identify and implement new best practices.
- Thorough knowledge of the principles and practices of appraising and valuing property.
- Considerable knowledge of applicable theories and principles related to the equalization process, assessing property market value, reading legal documents, maps, blueprints and property descriptions, maintaining accurate records, State Tax Commission policies and procedures, and applying local, state and federal laws, rules and regulations.
- Skill in assembling and analyzing data, preparing comprehensive and accurate reports, and formulating policy and service recommendations.
- Skill in effectively communicating ideas and concepts orally and in writing, and making presentations in public forums.
- Ability to establish effective working relationships and use good judgment, initiative and resourcefulness when dealing with county employees, contractors to the county, representatives of other governmental units, professional contacts, elected officials, and the public.
- Skill in the use of office equipment and technology, including Microsoft Suite applications, equalization database use and the ability to learn new software programs applicable to the position.
- Knowledge of GIS.
- Ability to attend meetings scheduled at times other than normal business hours.

Physical Demands and Work Environment:

The physical demands and work environment characteristics described here are representative of those an employee encounters while performing the essential functions of the job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee regularly works both in an office and in the field. While in the office, the employee is regularly required to communicate in person and by telephone, read regular and small print, view and produce written and electronic documents,

and enter data on a computer keyboard with repetitive keystrokes. The employee must be mobile both in an office setting and in the field with the ability to stand, sit, stoop and kneel, use hands to finger, handle, or feel and reach with hands and arms. The employee must lift or push/pull objects of up to 25 lbs. without assistance. Accommodation will be made, as needed, for employees required to lift or move objects that exceed this weight.

While performing the duties of this job, the employee regularly works both indoors and outdoors and regularly travels between work sites using a motor vehicle. The noise level in the work environment varies from quiet to loud.

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