

**Department**: Assessor's Office

Reports To: County Administrator

Supervisory Duties: Yes

FLSA Status: Exempt

**Benefits** 

Union Status:

Last Updated: October 2018

## Position Details

The County Assessor directs the administration of ad valorem property taxation prescribed by Minnesota Statutes and the Minnesota Department of Revenue to ensure that a uniform and equalized assessment of all property in Freeborn County is attained. The Assessor is responsible for the valuation, classification, and appeals of all property in Freeborn County. Calculates and analyzes real estate market values, determines property classification and exemptions, educates the public, interprets and follows statutes and guidelines, assists in the resolution of disputes between the county and taxpayers, and develops departmental procedures and manages the staff of the department. The Assessor is accountable for all departmental functions and operations in accordance with County Board policies, directives of the County Administrator and Minnesota laws, statutes and guidelines.

## Staff and Administrative Duties and Responsibilities

- Manages and supervises all department appraisal staff and administrative support
  personnel including performance evaluation, interviewing and screening applicants, training
  and counseling, performance improvement plans and discipline, and other personnel
  related actions.
- Direct, confer, and instruct staff appraisers to perform their duties under the laws of the state to ensure that a uniform and equalized assessment of all property in the County is attained.
- Delegates and monitors work assignments to ensure compliance with guidelines, statutes and department policies and procedures.
- Interprets, reviews and advises staff regarding laws and policies.
- Assesses the fiscal needs of the department and recommends fiscal requirements to the County Administrator and County Board.
- Serves as the primary spokesperson of the department to the public. Responds to
  questions and provides information to local officials, board, realtors and the general public
  concerning property tax laws and department operations.
- Oversees, coordinates and participates in responding to complaints from the public regarding property and tax issues either individually or through the Boards of Appeal and Equalization.

## **Assessment/Technical Duties and Responsibilities**

Completes assessment work on the county's most complex properties. Determines policy
and procedures and provides direction to staff in assessment and estimates of the market
value of properties to include: determining market conditions based on sales ratio studies,
appropriate location factors, depreciation, classification, quality and size and equalization
using statistical analysis, review of building permits and new construction to determine effect

- on property values, and calculations of property values for tax purposes.
- Calculates tax estimates as requested by property owners.
- Supervises and oversees the conduct of sales ratio studies and the development of assessment schedules used in determining property value utilizing statistical and historical trends to determine market adjustments and to maintain equalization.
- Maintains splits, combinations and plats. Calculates changes in value for split parcels and estimates tax amounts attributed to each parcel.
- Manages property tax court petitions. Negotiates with attorneys and tax representatives. Prepares for and testifies in tax court proceedings. Collaborates with County Attorney concerning tax court petitions.
- Administers property tax exemptions. Reviews applications and pertinent information in determining to grant or deny exemption.
- Approves or denies applications for property tax abatement.
- Prepares and submits accurate PRISM submissions in a timely manner.
- Exchanges data with other local and county assessors and the Commissioner of Revenue in order to promote a uniform assessment and review of assessments.
- Examine all sales and conveyances of property filed with the County Recorder, and certificates of real estate value submitted to the County.

### **Additional Duties and Responsibilities**

 Attends training/educational sessions and seminars to keep current in new appraisal techniques and technology; undergoes training and examination to maintain certification; and attends regional and state meetings with other appraisers.

While these are the primary focus of the position, we believe strongly in teamwork and employees will be called upon to perform a variety of duties as part of their role with the County.

## **Position Requirements**

#### Knowledge, Skills and Abilities

- Considerable knowledge of property appraising theories and principles.
- Knowledge of Freeborn County administrative policies and procedures.
- Significant knowledge of property tax laws and Department of Revenue requirements.
- Knowledge of construction materials and methods.
- Considerable knowledge and skill with statistics and applied mathematics.
- Skill in conducting sales ratio studies and the analysis and development of assessment schedules and staff guidelines.
- Knowledge of personnel management practices and procedures.
- Knowledge of assessment related equipment operations such as cameras, measuring wheels, acreage scale grids and valuation manuals.
- Skill in developing administrative procedures and record management functions.
- Skill in property inspection and reading construction blueprints, surveys and maps.
- Skill with automated taxation systems.
- Skill in managing and evaluating employees.
- Skill operating computers and relevant software.
- Excellent communication skills, both oral and written and interpersonal skills as applied to interactions with staff, officials, and the general public.

- Ability to work independently to determine objectives and how they are achieved with limited oversight for results achieved.
- Ability to manage complex work including the creation and application of procedures and policies with the ability to adapt to fit facts and conditions.
- Ability to maintain effective working relationships with a wide variety of internal and external contacts to achieve organizational objectives.

#### **Education and Experience**

- Requires a four-year degree in Business Administration or related field.
- Two years of relevant experience.
- Or equivalent combination of education and experience.

#### **Licenses/Certifications**

This position will require the acquisition and maintenance of the following additional certificates/licenses:

- Certification as a Senior Accredited MN Assessor
- Valid Driver's License or evidence of equivalent mobility

#### **Equipment and Tools**

- Occasional use of County car
- Continuous use of office equipment

### **Physical and Mental Requirements**

This job typically requires: sitting, standing, walking, feeling, manual dexterity, grasping, talking, hearing, typing, and seeing. There is prolonged exposure to computer keyboards and video screens. This position is generally light-duty and may require the exertion up to 40 pounds of force.

The physical demands described here are representative to those that must be met by an employee to successfully perform the essential functions of the job. Reasonable accommodations can be made to enable individuals with disabilities to perform the essential functions.

## **Working Conditions**

Work is performed in an office environment as well as in the field for property inspections. Travel is required to other facilities, meetings training, etc.

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

## Competencies Common to All County Positions

- Develop, maintain a thorough working knowledge of, and comply with all departmental and applicable County policies and procedures.
- Demonstration by personal example the spirit of service, excellence, and integrity expected from all staff.
- Develop respectful and cooperative working relationships with co-workers, including willing assistance to newer staff so job responsibilities can be performed with confidence as quickly as possible.
- Confer regularly with and keep immediate supervisor informed of all important matters which pertain to the applicable job functions and responsibilities.

# **County Assessor**

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 Represent Freeborn County in a professional manner to the public, outside contacts and constituencies.