

## POSITION DESCRIPTION

Title: **Assessor**  
Department: **Finance**  
Status: **Full-Time Exempt**  
**\$56,707 – 65,873/year DOQ**

### **GENERAL PURPOSE**

Performs a variety of routine and complex technical field and office work in the appraisal of industrial, commercial, residential and personal property and performs all duties imposed upon municipal assessing officers in accordance with the requirements of the State of Michigan and the Howell City Charter.

### **SUPERVISION RECEIVED:**

Works under the general supervision of the Finance Director/Treasurer & City Manager.

### **SUPERVISION EXERCISED**

May exercise supervision over part-time or contractual employees assigned to complete field work

### **ESSENTIAL DUTIES AND RESPONSIBILITIES**

Maintains and holds responsibility for preparing, maintaining and certifying the annual assessment roll, inspects and appraises all categories of commercial, industrial, residential and personal property.

Selects and applies any combination of complex appraisal techniques applicable and necessary to the accurate and defensible determination of property values; appraises by income method using annuity land, building, and property residual techniques; appraises by fair market value, using annual gross rent multipliers and units of comparison; appraises by cost method, using quantity survey, unit in place, square and cubic foot, and trended investment techniques; appraises using annuity methods; applies functional obsolescence and depreciation on structures and integral equipment.

Performs accounting and auditing procedures relating to assessments; performs on-site inspection of personal property; audits complex and multi-faceted financial records; evaluates appropriateness of depreciation schedule used for tax assessment purposes.

Correlates data and completes regular reports of final appraisal judgments; prepares activity and progress reports relative to the work assignment.

Coordinates appraisal reviews and appeals before the Board of Review, Michigan Tax Tribunal, and/or State Tax Commission. Organizes, schedules and prepares material for the Board of Review.

Assists office staff with daily operation and responds to inquiries from the public.

Testifies at hearings to present data documenting and substantiating assessments.

***PERIPHERAL DUTIES***

Explains appraisal methods and techniques and trains other personnel in their use, as well as assists with questions and problems relating to various appraisal methods and techniques.

Serves as a member of various employee committees.

***DESIRED MINIMUM QUALIFICATIONS***

**Education and Experience:**

- (A) Graduation from high school or GED equivalent;
- (B) Three (3) years experience as a municipal assessor; and
- (C) Must possess State of Michigan MAAO/3 Certification

***Necessary Knowledge, Skills and Abilities:***

- (A) Thorough knowledge of real estate appraisal principles, techniques, procedures, laws and regulations; considerable knowledge of building, zoning and construction codes; working knowledge of accounting and auditing practices relative to property appraisal.
- (B) Skill in operation of the listed tools and equipment;
- (C) Ability to read, understand and apply appraisal techniques;
- (D) Ability to read and understand legal descriptions and appraisal manuals; ability to accurately appraise real and personal property;
- (E) Ability to communicate effectively verbally and in writing;
- (F) Ability to work in inclement weather;
- (G) Ability to establish successful working relationships.

***SPECIAL REQUIREMENTS***

Must possess State of Michigan MAAO/3 certification. Must possess valid Michigan driver's license, or have the ability to obtain one.

### ***TOOLS AND EQUIPMENT USED***

Tape measure, pencil or micro-computing device, calculator, phone, copy machine, computerized property appraisal system, and BS&A Assessing Software.

### ***PHYSICAL DEMANDS***

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this 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 is frequently required to reach with hands and arms; stand; walk; and use hands to finger, handle, feel or operate objects, tools, or controls. The employee is occasionally required to sit; climb or balance; stoop, kneel, crouch, or crawl; and talk or hear.

The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, distance vision, peripheral vision, and the ability to adjust focus.

### ***WORK ENVIRONMENT***

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this 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 frequently works in outside weather conditions. The employee is occasionally exposed to wet, cold, hot, and/or humid conditions. The noise level in the work environment is usually moderately quiet in the office, and moderate to loud in the field.

### ***SELECTION GUIDELINES***

Formal application, rating of education and experience; oral interview and reference check; job related tests may be required; physical exam to include drug screening will be required.

The duties listed above are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position. The job description does not constitute an employment agreement or contract between the employer and employee and is subject to change by the employer as the needs of the employer and requirements of the job change.