

Job Title: Assessor

Position Type: Staff

Reports To: Township Supervisor, Board, or Department Head as appropriate

Overview:

Establishes property values for tax purposes and ensures equalization among properties.

Key Responsibilities:

- Plan, supervise, and participate in the assessment of all real and personal properties in Atlas Township in accordance with the General Property Tax Act & PA 660.
- Perform on-site inspections in compliance with the General Property Tax Act to properly account for changes in property characteristics.
- Maintain all current and future assessment rolls for Township to ensure compliance with the General Property Tax Act.
- Keep the property record field cards up-to-date and generally oversee all assessing records including physical data, legal descriptions, splits and combinations of parcels, and ownership transfers.
- Consult with Township staff, assist with land divisions and combinations as necessary, complying with the Land Division Act and County/Township procedures for land divisions including the Township's Land Divisions, Subdivisions and Development Ordinance.
- Prepare all annual assessment rolls for Township.
- Analyze all property sales within Township to determine property values on both improved and vacant properties.
- Review sales and determine all uncapping events in accordance of the General Property Tax Act.
- Process all Principal Residence Exemptions (PREs), Rescissions, Property Transfer Affidavits, Deeds, Veteran Exemptions, Poverty Exemptions, Real and Personal Property Tax Exemptions.
- Work with Township Board of Review to create an annual Poverty/Hardship Exemption Application.

- File all necessary State and County reports pertaining to the Assessment Rolls as required by the General Property Tax Act.
- Prepare a summary for Township regarding the status of the assessing services being performed and the Assessment Roll, and present it to the Township Board. Attend Township Board meetings and committee meetings as needed.
- Update the Treasurer's Department with pertinent information on all name and address changes made to the database(s).
- Track all building permits and assess all properties with construction activity requiring a building permit to ensure that assessments are accurate.
- Maintain parcel maps.
- Process Personal Property Statements, including conducting an annual canvass to ensure an up-to-date list of personal property in accordance with the General Property Tax Act.
- Respond to complaints pertaining to property assessments, and upon request, meet with taxpayers regarding assessment determinations and to explain appeal procedures.
- Act as a liaison in communicating with the public, media, and other governmental agencies on assessing department issues.
- Prepare annual assessment notices accordance with the General Property Tax Act.
- Work with Township Staff to schedule the Board of Review meetings, post the public notices, and attend and/or prepare Board of Review members for meetings.
- Represent Township in defense of assessment appeals to the Board of Review, Small Claims Division of the Michigan Tax Tribunal & state Tax Commission.
- Coordinate/communicate with Township's attorney in defense of Entire Tribunal Appeals.
- Communicate with Township's staff, Board of Review members, and residents to facilitate all Board of Review Appeals.
- Participate in all Board of Review sessions, compile results, oversee preparation of letters/reports associated with Board of Review hearings. Prepare changes to the assessment roll based on Board of Review and/or Michigan Tax Tribunal decisions.
- Coordinate with Genesee County Equalization Departments to facilitate the digital transfer of data and values (monthly).

- Provide taxable value estimates by the deadline established by Thompson Property Tax Consulting & Township.
- Assist with State Tax Commission's PA 660 and advise Township with recommended actions to ensure compliance.
- Perform Supervising Preparation of the Assessment Roll.
- Conduct an annual review of Township properties. This will include new construction, building permits, sales, new or closed businesses, and other properties as determined by Township and Thompson Property Tax Consulting.
- Work with Township staff to identify all taxable property within Atlas Township.
- Maintain current knowledge regarding assessing-related technology, market trends, and pending legislation in the property assessment field.
- Perform other duties incidental to the normal duties of an Assessor. Required by Law:
 - - Certified by the State Tax Commission
 - - Duties under the General Property Tax Act (MCL 211.10e)

Appointive Authority (if applicable):

- - Appointed by Township Board (if not elected)

Other Requirements or Notes:

- - Must hold current certification (MCAO, MAAO, or MMAO)
- - May be a contracted service or township employee