

**Lake County, South Dakota**  
**POSITION DESCRIPTION**  
**Director of Equalization**

**OVERALL FUNCTIONS**

This position is responsible for the overall planning, operation, and supervision of the Lake County Equalization Office. This position is responsible for performing technical, supervisory, and administrative work to assess the value of real property for tax purposes.

**NATURE AND SCOPE OF JOB**

The Director of Equalization is appointed by and reports to the Lake County Board of County Commissioners. This is a full-time position.

**MINIMUM QUALIFICATIONS**

Graduation from high school or GED equivalent.

**PREFERRED QUALIFICATIONS**

Bachelor's degree in business administration, mathematics, statistics, accounting, economics, or related field preferred. Five years of increasingly responsible related experience. Comparable combination of education and experience may be considered.

**CERTIFICATES, LICENSES, REGISTRATIONS**

Must possess a valid South Dakota driver's license. Must possess a CAA (Certified Appraiser Assessor) designation through the South Dakota Department of Revenue within one year of appointment. Recertification is required every five years and is accomplished by attending school and passing prescribed courses, as well as attending conferences and workshops sponsored by the South Dakota Association of Assessing Officers and the South Dakota Department of Revenue.

**SPECIFIC RESPONSIBILITIES AND DUTIES**

Below is a non-exhaustive list of duties and responsibilities. Other duties and responsibilities may be required if requested.

**1. ADMINISTRATIVE DUTIES (MANAGEMENT)**

- Prioritize projects and provide leadership to establish and achieve an effective and strategic vision for the equalization office
- Provide direction for the office through strategic short and long-term goal setting and planning
- Interpret laws, rules, and regulations that affect the equalization office and ensure office practices are strictly adherent to remain compliant
- Develop and recommend new policies and procedures for complying with applicable laws, rules, and regulations
- Appear and testify (as required) before the State Legislative bodies or agencies on different valuation and tax matters
- Supervise the preparation and calculation of the assessment roll
- Submit recommendations for consideration of reappraisals to the County Commission
- Direct investigations and prepare and support technical cases for appraisal defense; defend assessment appraisals before the County Board of Equalization, Office of Hearing Examiners, and/or Circuit Court proceedings
- Participate in the preparation and administration of the annual budget; submit budget recommendations; monitor expenditures

## 2. **PUBLIC RELATIONS**

- Provide routine information regarding assessment regulations and methods to the general public
- Confer with property owners and/or their representatives to compile additional information regarding real property used in the assessment process
- Investigate and respond to unresolved inquiries or complaints from citizens or public officials concerning property valuation issues
- Deals with the public in a tactful and professional manner
- Attend community meetings and offer responses to community concerns

## 3. **PERSONNEL**

- Develop and manage overall office policies and procedures
- Determine priorities and assign personnel in an efficient manner
- Provide supervision, training, and work evaluation of staff
- Ensure appraisal staff's educational requirements are current and in compliance with the South Dakota Department of Revenue

## 4. **PROPERTY VALUATIONS**

- Perform field and office appraisals of the following properties for ad valorem tax purposes: residential; commercial; agricultural; and industrial
- Obtain physical data necessary to determine classifications and depreciation of real property by performing on-site field inspections, including reviewing plans, and recording data consisting of the following: quality of structure; type of rooms; construction type; age of building; and other value related conditions
- Make calculations and apply results to appraisals of specific buildings
- Record information on property record cards as necessary and maintain current and historical information through building permits, sales analysis, mapping, photos, and physical inspection
- Determine percent completion of new construction for appraisal process
- Accurately use appraisal knowledge, principles, and practices of the trade as well as application of mathematics and statistical tools
- Apply knowledge of construction and real estate practices to the appraisal process
- Accurately understand, analyze, and apply statutes and regulations relating to property assessment
- Accurately use knowledge of building design, zoning, construction, building costs, depreciation, asking/selling prices, and values in completing property assessments
- Analyze current level of assessment by applying mass appraisal techniques/statistical methods to determine values such as sales ratios, median, coefficient of dispersion, and price related differential
- Analyze agricultural sales and tests qualified sales for assessment programs
- Analyze sales and market value trends of agricultural property to establish rates and guidelines for the valuations of agricultural land and buildings for tax purposes
- Determine agricultural productivity values
- Analyze market income and construction data to determine annual assessment of real property within the county
- Establish fair market value of all real property subject to taxation
- Conduct sales ratio studies and interpret findings to ensure assessment accuracy and attainment of market value

**5. DATA ANALYSIS/TECHNICAL**

- Direct and analyze statistical data concerning current property market values
- Review and analyze reports of assessment and assure compliance with standard assessment quality, equity, and uniformity as adopted by state statute
- Oversee and skillfully use data gathering and compilation procedures
- Accurately draft to scale and label routine, plat or structure diagrams reflecting measurements and other pertinent data

**6. REPORTS AND TECHNOLOGY**

- Prepare reports for the County Commission, the South Dakota Department of Revenue, or other agencies and/or officials
- Generate accurate, timely, and reliably analytical reports according to department procedures, monthly and yearly
- Review printed reports for accuracy, proofs, and corrects information as appropriate
- Input data into specialized information systems, make posting and oversee the database management systems and the reports generated from the data entered
- Oversee all computer systems and software dealing with the appraisal process
- Coordinate with a third party software provider with updates in current parcel layer, including splits/combines of current parcels and new/removed/moved parcel points
- Assist GIS end-users in the use and operation of the county's GIS software

**7. ADMINISTRATIVE DUTIES (GENERAL SUPPORT)**

- Perform a variety of routine to complex technical clerical duties
- Act as the custodian of departmental documents and records; establish and maintain filing systems, control records, and indexes using moderate independent judgment
- Performs file indexing as needed and transfers information to updated forms as necessary
- Performs routine technical work in the gathering of pertinent descriptive data relating to real/personal property
- Reviews existing appraisal records and makes changes as necessary to keep records updated, including the accurate changes to land/building ownership due to deed transfers from Register of Deeds
- Keep all financial records updated
- Attend appropriate seminars and training courses

**8. KNOWLEDGE, SKILLS, AND ABILITIES**

- Knowledge of methods, techniques, and procedures utilized in mass appraisal of property for tax assessment purposes
- Knowledge of the state laws governing the assessment of real property
- Knowledge of survey/land measurements and real property descriptions
- Ability to read and understand maps, legal descriptions, plats, topographic maps, and soil surveys
- Ability to plan, organize, and direct the work of others
- Ability to prepare clear, concise, and accurate reports
- Ability to communicate effectively verbally and in writing
- Ability to establish and maintain strong and effective working relationships with employees, other agencies, and the public
- Ability to maintain professional appearance and demeanor
- Ability to meet the County's driving standards

9. **PHYSICAL REQUIREMENTS, MENTAL/MOTOR DEMANDS, WORK ENVIRONMENT**

- Maintaining physical condition appropriate to the performance of assigned duties and responsibilities, which may include the following:
  - Standing, walking, sitting, talking, hearing, reaching with hands and arms, writing, reading, using hands to finger, handle or feel items, climbing up or down stairs, and keyboarding frequently
  - Driving a vehicle occasionally
  - Tasting, smelling, climbing, balancing, stooping, kneeling, crouching, or crawling infrequently
  - Lifting and/or moving up to 10 pounds constantly
  - Lifting and/or moving up to 100 pounds infrequently
  - Utilizing specific vision abilities, including close vision, distance vision, depth perception, and the ability to adjust focus
- Ability to adapt to the mental/motor demands of this position, which may include the following:
  - Ability to constantly work with time constraints, exercise flexibility, and maintain attentiveness duration and intensity
  - Ability to constantly participate in social interactions which require oral and written communications
  - Ability to constantly use mathematics, memory, reasoning, estimating, and problem solving
  - Ability to frequently exercise judgment
- Ability to adapt to different working environments, which may include the following:
  - Working indoors and working with others constantly
  - Working around others frequently
  - Working in wet, humid conditions and in extreme cold, working with and/or near fumes or airborne particles, working extended days/hours and working alone occasionally
  - Working with and /or near toxic or caustic chemicals and moving objects, working outdoors, working varying shifts, and working in high, precarious places infrequently
  - Working in a moderate noise level

I have read and understand these responsibilities.

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Employee	Date
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Commissioner	Date
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