

STATE OF SOUTH DAKOTA CLASS SPECIFICATION

Class Title: Property Tax Specialist

Class Code: 11547

Pay Grade: GJ

A. Purpose:

Audits, trains, and monitors county tax assessors and appraises real property for tax assessment purposes. Appraises centrally assessed properties and administers a gross receipts tax program to ensure compliance with tax laws and Department of Revenue procedures.

B. Distinguishing Feature:

The Property Tax Specialist uses all accepted approaches to appraisal to do mass appraisals, writes routine and complex appraisals, and oversees county directors of equalization and staff in their assessment methods; or appraises centrally assessed properties and administers the gross receipts tax program.

C. Functions:

(These are examples only; any one position may not include all of the listed examples nor do the listed examples include all functions which may be found in positions of this class.)

1. Develops and presents educational and training schools and workshops to county assessment personnel to create a working understanding of mass appraisal in its full complexity and maintain compliance with tax laws.
2. Monitors and directs county staff on state tax laws, rules, and regulations to maintain compliance.
3. Audits records and procedures of all county director of equalization offices and makes an annual report to determine county compliance to state tax laws.
4. Gathers data from private and government sources to be used in making property appraisals and determining quality and accuracy of county assessed values.
5. Prepares appraisals for the department or other state offices, for county offices on unique and problem properties, and for centrally assessed properties; and gives testimony on those appraisals before review boards and the court to ensure accurate appraisals are completed for taxation purpose.
6. Testifies before state board of equalization or in court on assessment appeals, inheritance tax cases, or other property valuation and tax cases to provide expert testimony on the case.
7. Appraises centrally assessed properties to establish taxable value for each county where properties are located.
 - a. Appraises centrally assessed properties within the state by requesting information from owners, auditing company information for total company value, determining amount of value attributed to the state, apportioning that value to the counties where properties are located and equalizing the value to establish the appropriate tax assessment value for each taxing entity.
 - b. Conducts research and analysis on utility companies and conducts hearings on establishing the proper capitalization rate.
 - c. Develops a state summary of data on centrally assessed companies per county.

- d. Administers the gross receipts tax program for eligible companies by reviewing data supplied by companies for proper calculation of taxes owed.
 - e. Reports amounts owed to the counties involved for collection.
 - f. Develops a summary of data on gross receipts by county.
8. Reviews gross receipts tax returns for proper tax calculations to establish appropriate tax rates and taxes due each taxing entity.
9. Performs other work as required.

D. Reporting Relationships:

Reports to an administrator. Does not supervise but may train, monitor, and direct the work of county directors of equalization and their staff; provide feedback on performance, and make recommendations on hiring and terminating county directors of equalization to county commissioners.

E. Challenges and Problems:

Challenged to make local governing bodies aware of inequities and problems in assessments and practices within assigned counties and give direction to correct those problems. Because property taxes are locally jurisdictional, it is difficult to convince county officials to change. The incumbent is also challenged to serve as a liaison and mediator between many factions of local and state government and individual taxpayers.

Typical problems include determining the total value of companies owning property within the state and what portion of that value should be assigned to each taxing entity, the many ways to determine property values, and the various formulas for assigning the value of businesses within South Dakota.

F. Decision-making Authority:

Decisions made include determining whether procedures used by the county are proper, adequate, and appropriate in appraising real property; if the data gathered and used by the county is accurate, complete, and is properly analyzed and interpreted; the amount and type of training required for county personnel; and scheduling and prioritizing work.

Decisions referred include scheduling the annual school, approval or reports, and determining which companies to audit.

G. Contact with Others:

Daily contact with directors of equalization and other county officials to provide oversight of the practices and procedures involved in the operation of the property tax system; and frequent contact with local, state, and federal officials as well as individual taxpayers to gather data and conduct investigations of questions and problems related to property tax and administration of those taxes.

H. Working Conditions.

Travel is required and the position may work outdoors when inspecting or appraising real property, otherwise, works in a typical office environment.

I. Knowledge, Skills and Abilities:

Knowledge of:

- laws, policies, regulations, and accepted procedures involved in real property appraising and property tax matters.

Ability to:

- analyze and interpret data in a mass appraisal process;
- communicate information clearly and concisely;
- develop effective working relationships;
- deal tactfully with others.