

**State of Michigan
Civil Service Commission**

Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Position Code 1. PROPALTEB40N

POSITION DESCRIPTION

This position description serves as the official classification document of record for this position. Please complete the information as accurately as you can as the position description is used to determine the proper classification of the position.	
2. Employee's Name (Last, First, M.I.)	8. Department/Agency TREASURY CENTRAL PAYROLL
3. Employee Identification Number	9. Bureau (Institution, Board, or Commission) LOCAL GOVERNMENT AND SCHOOL SERVICES
4. Civil Service Position Code Description Property Analyst-E	10. Division PROPERTY SERVICES DIVISION
5. Working Title (What the agency calls the position) ASSESSMENT ADMINISTRATION ANALYST	11. Section CENTRAL OFFICE OPERATIONS
6. Name and Position Code Description of Direct Supervisor BOUCK, HEATHER L; STATE ADMINISTRATIVE MANAGER-1	12. Unit
7. Name and Position Code Description of Second Level Supervisor ROWLEY, DAVID S; STATE DIVISION ADMINISTRATOR	13. Work Location (City and Address)/Hours of Work 430 W. ALLEGAN, LANSING MI / MONDAY - FRIDAY, 8 AM TO 5 PM
14. General Summary of Function/Purpose of Position The Property Services Division provides Treasury support to the State Tax Commission in the administration of the General Property Tax Act. This position will carry out functions to support assessor administration within the State of Michigan. This position will focus on all aspects of local property tax and assessment administration regarding questions, research and analysis of topics including but not limited to Taxable Value Calculations, Transfers of Ownership, Disabled Veteran Exemptions. Land Value calculations, Economic Condition Factor (ECF) calculations, and determination of True Cash Value. This position will provide additional support for the State Average Tax Rate analysis and DNR Payment in Lieu of Tax (PILT) program. This position will also coordinate the State Assessed Property roll.	

15. Please describe the assigned duties, percent of time spent performing each duty, and what is done to complete each duty.

List the duties from most important to least important. The total percentage of all duties performed must equal 100 percent.

Duty 1

General Summary:

Percentage: 50

Provide technical assistance and policy recommendations to the State Division Administrator, State Administrative Manager, State Tax Commission, assessors, equalization personnel, and the general public, in resolving questions associated with the determination of taxable value and uncapping calculations when a transfer of ownership has occurred, the proper calculation of capped valuation when a transfer of ownership has not occurred, Economic Condition Factor (ECF) calculations, Land Value calculations, determination of True Cash Value within meaning of statute, and Disabled Veteran Exemptions. Also, provide general assistance in the implementation of the qualified agricultural exemption from local school operating millage and in the interpretation of all other individual property exemptions for locally assessed real and personal property.

Individual tasks related to the duty:

- Respond to written, phone, and email inquiries from assessing and equalization personnel, PSD field staff, Department of Treasury, other state agencies, and taxpayers concerning specific property tax / assessment administration issues relating to the General Property Tax Act.
- Research and draft policies, procedures, and bulletins regarding technical aspects of taxable value, uncapping issues, and true cash value as defined by statute.
- Research and draft policies, procedures, and bulletins regarding land value determinations and ECF calculations.
- Research and draft policies, procedures, and bulletins regarding Disabled Veteran Exemptions, qualified agricultural property and other real and personal property calculation or exemption issues.
- Research and draft responses or technical material on other assessment administration issues as assigned by the State Administrative Manager or the State Division Administrator.

Duty 2

General Summary:

Percentage: 20

This position is responsible for the valuation of all state assessed rail car and railroad companies and telecommunications companies. Duties, coordinated with other PSD division staff, include conducting the inspection of real and personal property, performing the appraisal of such property, conducting taxpayer interviews relative to property ownership and cost in the negotiation of valuation disputes and in the completion of the state-assessed tax roll. This position will assist in the review and processing of data necessary for creation and maintenance of the state assessed tax roll system/process for the assigned properties and will assist customers, including internal staff, software vendors; state-assessed taxpayers, and local assessment officials in implementation and maintenance of final reporting and procedures. This includes electronic filing of relevant data and establishment of secure taxpayer online accounts.

Individual tasks related to the duty:

- Prepares complex appraisals of the largest telecommunication companies and railroad/rail car companies. Conducts complex research using State of Michigan Statutes and other applicable reporting resources from other states to develop internal calculation procedures and makes recommendations for capitalization rates to administrators.
- Develops and maintains internal policy and procedures to improve efficiency and provide clarification to the application of tax credits.
- Interprets Public Act 282 of 1905 to determine which properties and/or components of the property are covered under the statute.
- Audits rail company records and analyze historical reporting to identify and subsequently resolve reporting discrepancies.
- Responsible for explaining the proper use of systems/software applications and forms associated with the assessment of state-assessed properties. Provide training to internal users as needed. Verify information collected is complete and write property descriptions and prepare maps of the subject parcels to include on appraisal record cards, Update cards as necessary.
- Review and process all required forms and filings associated with the state-assessed tax roll of telephone companies, railroad, and rail car companies.
- Canvasses for new state-assessed taxpayers and inspect and appraise state-assessed property as needed.
- Establish contact with and explain reporting requirements to taxpayers, and perform other duties needed to assure timely and correct completion of the state-assessed tax roll and valuation of all property in the correct amounts.

Duty 3

General Summary:

Percentage: 15

This position is responsible for the State Average Tax Rate program. This position coordinates with other PSD staff regarding the annual submission of the County Apportionment and Assessing Officer's Reports from each Michigan city, township, village assessor, and county equalization director. This position will oversee and ensure the design, create, and maintain various computer files, forms and reports for state assessments and the state average tax rate are maintained. Additionally, this position will analyze the collection, compilation, consolidation, and adjusting of tax levy data and taxable valuations reported by each Michigan city, township, village, and county annually. This information is used as the basis for the determination of the State Average Tax Rate that is certified by the State Tax Commission and is applied directly to the assessments of state assessed utilities. It also provides the basis for State Revenue Sharing payments by determining local and state-wide tax effort rates. The tax rates for exempt inventory payments are also derived from this data.

Individual tasks related to the duty:

- Provide technical assistance to local officials and explain the pertinent general methods and procedures surrounding the State Average Tax Rate.
- Compile information to determine the State Average Tax Rate applied to state assessed utilities.
- Make decisions based on knowledge of tax laws and policies when conflicting information received.
- Serve as a process liaison with software vendor contracted to provide for online submission of data.
- Review and evaluate submissions to determine purpose and validity of tax levies and whether correct data has been reported.
- Compile and deliver data exports utilized by various areas within Treasury and State Government.
- Continually review processes to improve efficiency and accuracy. Make procedural change proposals to improve efficiency and meet statutory change requirements.
- Discover discrepancies and determine need for further review. Conduct interviews with the County Equalization Department, the Assessing Officer, or other taxing authorities to determine accurate data or course of any action needed.
- Maintain and update Excel spreadsheets and Access databases utilized during submission and audit process.
- Set priorities in assigned tasks to ensure that the statutory deadlines will be met annually.

Duty 4

General Summary:

Percentage: 15

Prepares and provides on-going maintenance, in coordination with other PSD division staff, of the Department of Natural Resources (DNR) Payments in Lieu of Taxes (PILT) roll. This involves researching and analyzing data to determine the value of all parcels purchased and controlled by the DNR.

Individual tasks related to the duty:

- Receives and reviews all data associated with DNR PILT program, ensuring that it meets program reporting and evaluation requirements. This includes conducting research into property deeds, sales studies, and appraisals of newly purchased properties.
- Conduct research to gather background information relevant to the appraisals of DNR PILT property. Including examining tax history, ownership history, and zoning classification, among other pertinent factors.
- Apply DNR PILT program policies.
- This position is responsible for responding to information requests from local units, counties, and other executive departments and non-government organizations.

16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.

This position exercises independent decision making while prioritizing work, the content and format of documentation and reporting; content of information exchanged with outside sources such as students, vendors and others. This position will be a point of contact, representing the entire Division.

17. Describe the types of decisions that require the supervisor's review.

Determining priority of task and/or assignments when not clear. All issues dealing with the media and decisions that may be politically sensitive. Questions or unique situations and issues that may arise with direct impact on assessor licensing and their required licensing education.

18. What kind of physical effort is used to perform this job? What environmental conditions in this position physically exposed to on the job? Indicate the amount of time and intensity of each activity and condition. Refer to instructions.

The work is performed in an office setting and requires normal physical effort utilized in a business office, including long periods of sitting and screen time during the operation of a personal computer and telephone. Stooping, standing, reaching and walking are required from time to time. There will be occasions of stress due to short deadlines.

19. List the names and position code descriptions of each classified employee whom this position immediately supervises or oversees on a full-time, on-going basis.

Additional Subordinates

20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

- | | | | |
|---|------------------------------------|---|-----------------------------------|
| N | Complete and sign service ratings. | N | Assign work. |
| N | Provide formal written counseling. | N | Approve work. |
| N | Approve leave requests. | N | Review work. |
| N | Approve time and attendance. | N | Provide guidance on work methods. |
| N | Orally reprimand. | N | Train employees in the work. |

22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?

Yes, agree.

23. What are the essential functions of this position?

To provide administrative support for assessment administration across the state.

24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.

New Position.

25. What is the function of the work area and how does this position fit into that function?

The Property Services Division is one of five within the Bureau of Local Government and School Services within the Department of Treasury. The Property Services Division is comprised of Central Office Operations, Field Operations and Essential Services Assessment. This position will provide support for assessor education.

26. What are the minimum education and experience qualifications needed to perform the essential functions of this position.

EDUCATION:

Possession of a bachelor's degree in any major.

EXPERIENCE:

Property Analyst 9

No specific type or amount is required.

Property Analyst 10

One year of professional experience in an assessor's office or equalization department equivalent to a Property Analyst 9.

Property Analyst P11

Two years of professional experience in an assessor's office or equalization department equivalent to a Property Analyst, including one year equivalent to a Property Analyst 10.

Alternate Education and Experience

Property Analyst 9 - P11

Educational level typically acquired through completion of high school and the equivalent of at least two years of full-time active-duty experience at or above the E-6 level in the uniformed services may be substituted for the education requirement.

Educational level typically acquired through completion of high school and the possession of a MAAO or MMAO issued by the State Tax Commission.

KNOWLEDGE, SKILLS, AND ABILITIES:

General knowledge of the overall concept and principals of mass property appraisal.

Ability to work well with others including internal and external contacts.

Strong verbal and written communication skills.

CERTIFICATES, LICENSES, REGISTRATIONS:

State Tax Commission issued certification of MCAT, MCAO, MAAO, or MMAO.

NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of this position.

I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Supervisor

Date

TO BE FILLED OUT BY APPOINTING AUTHORITY

Indicate any exceptions or additions to the statements of employee or supervisors.

None

I certify that the entries on these pages are accurate and complete.

SALLY VAN VYVE

10/23/2025

Appointing Authority

Date

I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Employee

Date