

### APPRAISER III, PERSONAL PROPERTY

**Department:** Mapping & Appraisal

**Job Code:** 322

**Pay Grade:** 109

**FLSA Status:** Non-Exempt

**Reports To:** Assessment & Collections Administrator

#### JOB SUMMARY

The Personal Property Appraiser III performs business personal property appraisals, physical inspections, and audits to ensure the accurate and lawful valuation and collection of tax revenue in the County.

#### ESSENTIAL JOB FUNCTIONS

- Performs a variety of duties involved in the discovery, administration, and appraisal of personal property.
- Directs the discovery of all businesses within the taxing jurisdiction using all available sources, including but not limited to; real property appraisal reports and Property Record Cards; state, County, and city business license and sales tax accounts; telephone directories; news media; and physical canvas.
- Ensures that an accurate listing of all businesses within the taxing jurisdiction is compiled and maintained.
- Ensures that each business is mailed a Business Personal Property Return and demand notices are mailed to all taxpayers not filing by December 31 of each year.
- Receives and batches returns received by mail or walk-in.
- Calculates the market value of personal property using the three approaches to value: cost, sales comparison, and income, as well as the grid method as outlined in the Alabama Personal Property Appraisal Manual.
- Gathers and analyzes market data used in the calculation of market value by the sales comparison and income approaches to value.
- Directs and performs audits and physical inspections of businesses.
- Oversees the performance of review audits on every return filed each year and telephone audits as needed.
- Performs detailed desk audits and detailed on-site audits of businesses within the taxing jurisdiction.
- Directs and performs on-site physical inspections of the assets located at each business.
- Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections.
- Calculates market value and compares to Personal Property Return.
- Defends values during informal hearings, when protested.
- Gathers necessary information to accurately list all observed assets.
- Makes appropriate adjustments so that all assets are correctly assessed.
- Notifies taxpayers in writing of findings of audits and of any taxes due for escaped assets.
- Requires regular and prompt attendance plus the ability to work well with others and work well as a team.
- Performs other related duties as assigned.

#### QUALIFICATIONS

##### **Education and Experience:**

Associate's degree in business administration, accounting, taxation, law, property valuation, or a related field and five (5) years of experience in practical appraisal and auditing of personal property, or an equivalent combination of education and experience.

**Licenses or Certifications:**

- Must possess a valid State of Alabama driver's license and a driving record suitable for insurability.
- Current designation as an Alabama Certified Appraiser (Personal Property) through the Alabama Department of Revenue Property Tax Education and Certification Program.

**Special Requirements:**

- Must be 21 years of age.

**Knowledge, Skills and Abilities:**

- Knowledge of mathematics to include addition, subtraction, multiplication, division, and percentages as needed to calculate data such as personal property market values.
- Knowledge of accounting and auditing principles and procedures.
- Knowledge of electronic accounting processing systems.
- Knowledge of standard business and financial records.
- Knowledge of current laws, methods, procedures, and practices of business personal property appraisal as outlined in the Alabama Personal Property Appraisal Manual.
- Ability to detect accounting and reporting irregularities.
- Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions, and business records.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials, and attorneys in order to provide and obtain information.
- Ability to prepare complex audit reports.
- Ability to direct the work of subordinate appraisal personnel performing personal property appraisal and audit activities.
- Ability to establish and maintain effective working relationships with taxpayers and co-workers.
- Ability to receive and resolve complaints and questions from the public.
- Ability to operate standard office equipment including calculator, fax machine, and copier.
- Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to compile and analyze data.
- Ability to operate field mapping and appraisal equipment.
- Ability to operate a motor vehicle.

**PHYSICAL DEMANDS**

The work is sedentary work which requires exerting up to 10 pounds of force occasionally and/or negligible amount of force frequently or constantly. Additionally, the following additional physical abilities are required: balancing, manual dexterity, grasping, hearing at normal speaking levels, lifting, mental acuity, pulling, pushing, reaching, repetitive motion, speaking, standing, stooping, talking at a level to exchange ideas. Visual acuity at a level to view computer terminal, analyze data, and read extensively, to include color, depth perception and field vision. Visual acuity at a level to determine accuracy and thoroughness of work assigned, and at a level to operate motor vehicles with or without correction. Body movement or mobility to be able to move about on all types of construction sites and different terrain. Stamina to withstand adverse weather conditions such as heat and cold when reviewing parcels in the county.

**WORKING CONDITIONS**

Work is performed in an indoor and outdoor work environment. Indoor work is performed in a relatively safe, secure, and stable office environment. Outdoor work requires traveling between locations. Work may be performed with exposure to adverse environmental conditions, such as dirt, dust, pollen, odors, wetness, humidity, temperature extremes, bright/dim light, animal bites, or rude/hostile citizens.

**Marshall County has the right to revise this job description at any time. This description does not represent in any way a contract of employment.**

*To perform this job successfully, an individual must be able to perform the essential job functions satisfactorily. Reasonable accommodations may be made to enable individuals with disabilities to perform the primary job functions herein described. Since every duty associated with this position may not be described herein, employees may be required to perform duties not specifically spelled out in the job description, but which may be reasonably considered to be incidental in the performing of their duties just as though they were actually written out in this job description.*

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor (or Personnel) Signature

\_\_\_\_\_  
Date

***Marshall County commits to a policy of equal employment opportunity for applicants and employees, complying with local, state and federal laws. The County's policy is to employ qualified persons without discrimination regarding race, creed, color, religion, age, sex, country of national origin, marital status, disability, sexual orientation, gender identity, genetic information, political affiliation, ethnicity, or status in any other group protected by federal/state/local law.***