

RUTHERFORD COUNTY, TENNESSEE

CLASSIFICATION SPECIFICATION

CLASSIFICATION TITLE: APPRAISER I - PERSONAL PROPERTY

PURPOSE OF CLASSIFICATION

The purpose of this classification is to perform administrative work associated with providing support and processing information/documentation relating to appraising personal, or business property to determine appropriate values for tax assessment purposes. Duties and responsibilities include processing/auditing personal property tax schedules, calculating appraised value of property, preparing documentation and maintaining records, conducting research, collecting data, providing information to taxpayers, and performing other duties as assigned. Reports to Personal Property Supervisor.

ESSENTIAL FUNCTIONS

The following duties are normal for this position. The omission of specific statements of the duties does not exclude them from the classification if the work is similar, related, or a logical assignment for this classification. Other duties may be required and assigned.

Performs desk audits on returned business personal property schedules; updates records and correlates schedule values to asset listing costs; returns incomplete schedules to taxpayers for correction or additional information; discovers business accounts not filing personal property returns and initiates process for valuation of property; reviews accounting records including depreciation schedules, trail balance records, and other business financial records.

Receives documentation from the delinquent tax attorney and chancery court; assists in identification and locating of delinquent taxpayers.

Reviews/interprets completed property record cards to ensure accuracy; notes changes and makes appropriate changes in computer system.

Processes documentation pertaining to business personal property appraisal or business tax assessments; analyzes/examines various reports, accounts, ledgers and forms to determine conformance with or deviation from established policies, practices and requirements; adds/deletes businesses, business personal property, and leased property to/from tax rolls; generates business personal property schedules and related documentation; prepares schedules and related documents for mailing.

Receives returned mail and performs research to locate recipient; resents mail or deletes business from records.

Copies property record cards for the audit vendor, as required.

Interprets and applies state and local laws pertaining to property appraisal and assessment.

Calculates appraised values of real property or business personal property; calculates approximate amount of property taxes due; maintains equalization of comparative properties.

Rutherford County, Tennessee • Appraiser I - Personal Property

Provides information and assistance to property owners, business owners, builders, installation specialists, surveyors, realtors, or other individuals regarding appraisal data, appraised values, property lines, ownership records, business personal property taxes, filing requirements, appeal rights, and related information; assists taxpayers in completing documentation or filing schedules; explains assessment laws to taxpayers; advises taxpayers of their rights to appeal to Board of Equalization.

Performs research functions; researches legal records such as deeds, deeds of trust, leases, assessments, or other records; resolves discrepancies in information; researches returned mail to identify status of businesses or taxpayers.

Updates various records as appropriate.

Prepares change notices and distributes as appropriate.

Prepares or completes various forms, reports, correspondence, notices, charts, schedules, or other documents.

Receives various forms, reports, correspondence, tax returns/schedules, financial records, manuals, directories, valuation guides, tax digests, reference materials, or other documentation; reviews, completes, processes, forwards or retains as appropriate.

Operates a computer to enter, retrieve, review or modify data; verifies accuracy of entered data and makes corrections; utilizes word processing, database, or other software programs.

Communicates with supervisor, employees, other departments, county officials, property owners, local businesses, realtors, attorneys, accountants, planning/codes officials, government agencies, the public, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.

Maintains a comprehensive, current knowledge and awareness of applicable laws and regulations; reads professional literature; maintains professional affiliations; attends workshops and training sessions as appropriate.

ADDITIONAL FUNCTIONS

Performs general/clerical tasks, which may include answering telephone calls, typing documents, making copies, sending/receiving faxes, filing documentation, or processing incoming/outgoing mail.

Provides assistance to other employees as needed.

Performs other related duties as required.

MINIMUM QUALIFICATIONS

High school diploma or GED; supplemented by vocational training in property appraisal or property assessment; supplemented by six (6) to twelve (12) months previous experience and/or training involving property appraisal, property assessment, construction cost estimation, real estate, architecture, personal/business property valuation, or a related field; or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job. Must possess and maintain a valid Tennessee driver's license.

PERFORMANCE APTITUDES

Data Utilization: Requires the ability to review, classify, categorize, prioritize, and/or analyze data. Includes exercising discretion in determining data classification, and in referencing such analysis to established standards for the purpose of recognizing actual or probable interactive effects and relationships.

Human Interaction: Requires the ability to provide guidance, assistance, and/or interpretation to others regarding the application of procedures and standards to specific situations.

Equipment, Machinery, Tools, and Materials Utilization: Requires the ability to operate, maneuver and/or control the actions of equipment, machinery, tools, and/or materials used in performing essential functions.

Verbal Aptitude: Requires the ability to utilize a wide variety of reference, descriptive, advisory and/or design data and information.

Mathematical Aptitude: Requires the ability to perform addition, subtraction, multiplication and division; ability to calculate decimals and percentages; may include ability to perform mathematical operations with fractions; may include ability to compute discount, interest, profit and loss, ratio and proportion; may include ability to calculate surface areas, volumes, weights, and measures.

Functional Reasoning: Requires the ability to apply principles of rational systems; to interpret instructions furnished in written, oral, diagrammatic, or schedule form; and to exercise independent judgment to adopt or modify methods and standards to meet variations in assigned objectives.

Situational Reasoning: Requires the ability to exercise judgment, decisiveness and creativity in situations involving evaluation of information against measurable or verifiable criteria.

ADA COMPLIANCE/PHYSICAL DEMANDS ANALYSIS

Physical Ability: Tasks require the ability to exert moderate, though not constant physical effort, typically involving some combination of climbing and balancing, stooping, kneeling, crouching, and crawling, and which may involve some lifting, carrying, pushing and/or pulling of objects and materials of moderate weight (12-20 pounds).

Sensory Requirements: Some tasks require the ability to perceive and discriminate colors or shades of colors, depth, and visual cues or signals. Some tasks require the ability to communicate orally.

Environmental Factors: Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, pollen, wetness, humidity, rain, temperature extremes, traffic hazards, bright/dim light, or animal bites/attacks.

PHYSICAL DEMANDS ANALYSIS

1. STANDING AND WALKING

Estimated Total Hours: 1.5 **Maximum Continuous Time:** 15 minutes

2. SITTING

Estimated Total Hours: 6.5 **Maximum Continuous Time:** 30-45 minutes

3. LIFTING/CARRYING

Objects: More frequent in the first quarter of the year

Weight	Hourly	Daily	Weekly	Monthly	Never
<10 lbs		X			
11-25 lbs				X	
26-50 lbs				X	
51-75 lbs				X	
76-100 lbs					X
>100 lbs					X

4. PUSHING/PULLING

Objects: on occasion

5. CLIMBING

Tasks: retrieving items from top shelf in storage room

Device: Ladder

Height: 9 feet from ground

Frequency: Occasionally

6. BENDING/SQUATTING/KNEELING

Tasks: getting files

Frequency: daily

7. REACHING

Hands Used: RIGHT LEFT BOTH X

Distance	Direction	Frequency	Duration	Avg. Weight
0-20"	Down	Daily		<5lbs
21-36"	Down	Daily		<5lbs

8. WORK CONDITIONS

Exposure to	Yes	No
Hot Temperatures		X
Cold Temperatures		X
Sudden Changes in Temperature		X
Noise		X
Fumes		X
Cramped Quarters		X
Cold Surfaces		X
Hot Surfaces		X
Sharp Edges		X
Vibration		X
Fluorescent Lighting	X	
Computer Monitor Screen Glare	X	

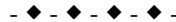
Inside Building	95 % of time
Outside	5 % of time

9. OTHER JOB DEMANDS

Does Job Require	Yes	No
Crawling		X
Jumping		X
Lying on Back		X
Lying on Stomach		X
Twisting	X	
Sweeping/Mopping		X
General Cleaning		X
Handling Trash		X

10. HAND USE

Type of Use	Yes	No	Frequency
Keystrokes	X		
Grasp	X		
Fine Motor i.e: writing, twisting hands or wrist, etc	X		



Rutherford County, Tennessee, is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer. Signatures below indicate the receipt and review of this classification description by the employee assigned to the position and the immediate supervisor.

Employee's Signature

Supervisor's Signature

Date

Date