

RUTHERFORD COUNTY, TENNESSEE

CLASSIFICATION SPECIFICATION

CLASSIFICATION TITLE: APPRAISER II – PERSONAL PROPERTY

PURPOSE OF CLASSIFICATION

The purpose of this classification is to perform specialized work associated with appraising personal or business property / assets to determine appropriate values for tax assessment purposes. Duties and responsibilities include providing direction to lower-level appraisers, inspecting and measuring personal property, processing/auditing personal property tax schedules, calculating appraised value of property, coordinating re-evaluation/reappraisal of property, correcting discrepancies and equities in properties, preparing documentation and maintaining records, conducting research, collecting data, defending property values on county level, 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.

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

Provides direction, training, and technical guidance to lower-level appraisers or other employees; assists in coordinating daily work activities, monitoring status of work, inspecting completed work, and troubleshooting problem situations.

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.

Performs desk audits and field appraisals on returned business personal property schedules; assigns business codes to all businesses; updates records and correlates schedule values to asset listing costs; returns incomplete schedules to taxpayers for correction or additional information; requests or performs field audits on businesses receiving forced assessments due to failure to return completed schedules; conducts field appraisals as needed for verification of businesses location/address, discovery of unreported property, or resolution of problems; discovers business accounts not filing personal property returns and initiates process for valuation of property.

Audits the account records of businesses and completes a walk-through of each business as part of a six-year auditing program; works in conjunction with an accounting firm to complete this process.

Reviews various records and documentation in association with determining appraised values; verifies ownership of business personal property for proper classification of property.

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

Rutherford County, Tennessee • Appraiser II-Personal Property

Provides information and assistance to property owners, business owners, builders, installation specialists, surveyors, realtors, or other individuals regarding appraisal data, appraised values, 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.

Participates in defending appraised values and appeals at the county/state levels; maintains appropriate documentation and information to defend appraisals.

Coordinates with the delinquent tax attorney's office; provides information needed to locate taxpayers in order to collect unpaid personal property taxes.

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

Updates various records as appropriate, including changes in value, address, or business ownership.

Prepares information to be included on detailed property record cards for use in calculating appraised values; reviews/interprets computerized cards; identifies discrepancies and makes corrections.

Prepares change notices and distributes as appropriate.

Ensures current status and public accessibility of all appraisal and tax assessment records.

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

Receives various forms, reports, correspondence, tax returns/schedules, financial records, valuation guides, tax digests, depreciation tables, manuals, directories, 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.

Receives moneys in payment of various fees/services; records transactions, issues receipts, and forwards revenues as appropriate.

Communicates with supervisor, employees, other departments, county officials, property owners, local businesses, realtors, outside appraisers, attorneys, accountants, financial institutions, builders, 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

Operates/maintains a county vehicle in performing field reviews or other work activities; conducts various errands as needed.

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 two (2) years previous experience and/or training that includes property appraisal, property assessment, 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. May require possession and maintenance of valid Tennessee Residential Appraiser, General Appraiser, and/or Certified Assessor certifications.

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 an automobile and personal computer.

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; ability to perform mathematical operations with fractions; ability to compute discount, interest, ratio and proportion; ability to perform mathematical operations involving basic to moderately complex algebraic principles and formulas, and basic geometric principles and calculations; ability to utilize principles of basic probability and statistical inference.

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 the evaluation of information against sensory, judgmental, or subjective criteria, as opposed to that which is clearly measurable or verifiable.

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:** 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	

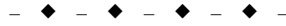
Inside Building	95 % of time
Outside	5 % of time

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