



Personal Property Appraiser II Tax Assessor

TA/10 - 231

JOB SUMMARY

This position participates in the appraisal of personal property.

MAJOR DUTIES

1. Compiles the annual personal property digest; discovers and catalogs new personal property accounts; prints and mails annual personal property returns; reviews returns and supplemental schedules; determines taxability; appraises and enters values in computer; notifies taxpayers through assessment notices of any changes in values; processed and defends appeals; performs research of unreturned personal property accounts; determines inactive accounts and rolls previous value to current value for active accounts.
2. Compiles the annual mobile home digest; catalogs mobile homes to include annual inspections; appraises mobile homes utilizing mobile home valuation schedule with adjustments determined by sales ratio study; processes and defends mobile home appeals.
3. Responds to taxpayer inquiries concerning aircraft, boats, businesses, mobile homes, and motor vehicles.
4. Reviews annual applications for Freeport Inventory for approval/denial by the Board of Tax Assessors.
5. Processes abatement/refund requests for personal property, mobile homes, and motor vehicles.
6. Assists in monthly presentation of personal property issues to include recommended audits and completed audits for approval by the Board of Tax Assessors.
7. Assists in the review of Annual Applications for Freeport Inventory.
8. Assists in pre-audit research of accounts under or pending audit; assists in the administration and conducting of audits; assists in the preparation of audit summary documents.
9. Conducts audits of unreturned new personal property accounts and of existing accounts.
10. Conducts disaster assessments.
11. Performs other related duties as assigned.

KNOWLEDGE REQUIRED BY THE POSITION

1. Knowledge of personal property appraisal practices and techniques.
2. Knowledge of the appeals process.
3. Knowledge of market, cost, and income valuation techniques.
4. Knowledge and skill in reviewing and interpreting financial documents and accounting records.
5. Skill in researching, interpreting, and analyzing complex data and other useful information pertinent to the cataloging and valuation of personal property, mobile home, and motor vehicles.
6. Skill in public and interpersonal relations.
7. Skill in the use of computers and other job-related software programs.
8. Skill in oral and written communication.

SUPERVISORY CONTROLS

The Lead Personal Property Appraiser assigns work in terms of general instructions. The supervisor spot-checks completed work for compliance with procedures, accuracy, and the nature and propriety of the final results.

GUIDELINES

Guidelines include Fayette County Appraisers Guidelines, the Official Code of Georgia, Uniform Procedures for Mobile Home Appraisers, and IRS Publication 946. These guidelines are generally clear and specific, but may require some interpretation in application.

COMPLEXITY/SCOPE OF WORK

- The work consists of related technical appraisal duties. Strict regulations contribute to the complexity of the

position.

- The purpose of this position is to participate in the appraisal of personal property. Success in this position contributes to the accurate appraisal of personal property, including mobile homes and motor vehicles.

CONTACTS

- Contacts are typically with members of the general public, other county employees, department heads, airfield personnel, mobile home park officials, and representatives from other organizations.
- Contacts are typically to give or exchange information, resolve problems, and provide services.

PHYSICAL DEMANDS/ WORK ENVIRONMENT

- The work is typically performed while sitting at a desk or table or while intermittently sitting, standing, or stooping. The employee occasionally lifts light and heavy objects.
- The work is typically performed in an office and occasionally outdoors.

SUPERVISORY AND MANAGEMENT RESPONSIBILITY

None.

SPECIAL CERTIFICATIONS AND LICENSES

- Possession of a valid State of Georgia driver's license (Class C) and a satisfactory Motor Vehicle Record (MVR) in compliance with County Safety and Loss Control Guidelines. Completion of the State of Georgia Department of Transportation Defensive Driving Course and/or Emergency Vehicle Operation Certification within twelve (12) months of employment. Possession of or ability to readily obtain Appraiser II certification issued by the State of Georgia Department of Revenue.

ADA COMPLIANCE

- Fayette County is an Equal Opportunity Employer. ADA requires the County to provide reasonable accommodations to qualified individuals with disabilities. Prospective and current employees are invited to discuss accommodations.

HIPAA COMPLIANCE

- The Health Insurance Portability and Accountability Act of 1996, as amended, requires employees to protect the security of Protected Health Information (PHI) however it is obtained, handled, learned, heard or viewed in the course of their work.

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DRUG AND ALCOHOL COMPLIANCE

- In accordance of Fayette County's Substance Abuse Policy of 1996, as amended, all job applicants offered employment will undergo testing for the presence of illegal drugs and alcohol as a condition of employment. In the course of employment, employees are subject to random, reasonable suspicion, post-accident, and routine fitness for duty testing for illegal drugs and alcohol abuse. Employees are prohibited to work under the influence, to possess, to distribute, or to sell illegal drugs in the work place or abuse alcohol on the job. Confirmed positive is reason for denial of employment and/or termination.

MINIMUM QUALIFICATIONS

- Knowledge and level of competency commonly associated with completion of specialized training in the field of work, in addition to basic skills typically associated with a high school education.
- Sufficient experience to understand the basic principles relevant to the major duties of the position, usually associated with the completion of an apprenticeship/internship or having had a similar position for one to two years.
- Possession of or ability to readily obtain a valid driver's licenses issued by the State of Georgia for the type of vehicle or equipment operated.
- Ability to meet necessary requirements of Appraiser II as mandated by the Georgia Department of Revenue.