



BUSINESS PROPERTY APPRAISER

General Statement of Duties

Performs intermediate technical work listing and appraising business and individual personal property for assessment and tax purposes and assists with clerical and public contract functions.

Distinguishing Features of the Class

An employee in this class is responsible for appraising business personal property, farm accounts, boats, and airplanes. Work also includes answering questions and handling public contact functions in the office, listing property, preparing taxes for billing, conducting audits of business personal property, and updating records accordingly. Work involves public contact and may involve controversial and appealable decisions. Work requires independent judgment and initiative. Work is performed under the general supervision of the Senior Property Appraiser and evaluated through conferences, quality of work, review of records and documents and feedback from citizens.

Duties and Responsibilities

Essential Duties and Tasks

- Appraises business personal property including machinery and computers, farm accounts, airplanes, mobile homes, motor vehicles, boats and other marine and leisure craft.
- Creates abstracts to mail to businesses; reviews abstracts to insure correct listing; totals figures on abstracts and enter data into the computer to arrive at the tax bill.
- Assists owners with listing forms and processes; assesses penalties for late forms; ensures that forms are processed and data entered into the systems.
- Administers business personal property assessment program; maintains computerized depreciation schedules.
- Creates discoveries for unlisted businesses after letters and assessment notices have been mailed.
- Administers business personal property audit program; develops standards; determines businesses to be audited; implements processes and procedures, including conferring with owners.
- Assesses and bills registered motor vehicles monthly.
- Assists the public by phone, in person and via email or written correspondence providing information, interpreting tax laws, departmental policies and responding to concerns and/or complaints.

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- Assists other staff on valuation problems.as needed.
- Opens and sorts mail for the Department; orders equipment and supplies as needed.

Additional Job Duties

- Performs related duties as required.

Recruitment and Selection Guidelines

Knowledge, Skills, and Abilities

- Considerable knowledge of the laws and standards for appraising business personal property, vehicles, and other related property.
- Considerable knowledge of personal property appraisal methods and techniques.
- Considerable knowledge of current equipment and inventory costs including machinery and vehicles.
- General knowledge of accounting practices and principles.
- General knowledge of the geographic layout of the County.
- General knowledge of computer operations to support the business personal property and tax billing systems.
- General knowledge of the Machinery Act and other laws, rules, and regulations regarding tax assessment and appraisal and County tax policies.
- Ability to work collaboratively to resolve conflicts.
- Ability to make computations accurately and rapidly.
- Ability to deal courteously and tactfully with the public and explain tax valuation processes and assessment criteria.
- Ability to understand and use various computer applications in the appraisal process and in the data base applications.
- Ability to analyze factors influencing the value of business personal property and exercise independent judgment in the determination of values.
- Ability to generate and document required records and reports.
- Ability to establish and maintain effective working relationships with peers, supervisors, employees in other County departments and the general public.

Physical Requirements

- Work requires the exertion of up to 10 pounds of force occasionally and a negligible amount of force frequently or constantly to move objects.
- Work requires reaching, standing, fingering, grasping, and repetitive motions.
- Vocal communication is required for expressing or exchanging ideas by means of the spoken word.
- Hearing is required to perceive information at normal spoken word levels.
- Work requires standard vision requirements.
- Visual acuity is required for preparing and analyzing written or computer data, operating machines and for determining the accuracy and thoroughness of work.
- Worker is not subject to adverse environmental conditions.
- Work is performed in a moderately noisy environment (e.g. business office with typewriters and/or computer printers, light traffic).

Desirable Education and Experience

Graduation from a two-year college with a degree in business, accounting, real estate or related field, and considerable experience in tax listing and business personal property appraising; or an equivalent combination of education and experience.

Special Requirements

Possession of a North Carolina driver's license upon hire.

Complete the Fundamentals of Property Tax Collection Course at the UNC School of Government within one year of employment.

Complete County Personal Property Appraiser Training at the NCDOR within one year of employment.

Obtain N.C Business Personal Property Appraiser Certification from the NCDOR within one year of employment.

Complete required 30 hours of continuing education training every two years.

Carteret County
2014

Special Note: This generic class description gives an overview of the job class, its essential job functions, and recommended job requirements. However, for each individual position assigned to this class, there is available a completed job questionnaire with a physical abilities checklist which can give further details about that one specific position. Those documents should be reviewed before initiating a selection process. They can provide additional detailed information on which to base various personnel actions and can assist management in making legal and defensible personnel decisions.