

Sevier County

Job Description



Title: Personal Property Appraiser	Department: County Assessor
Grade: 13	FLSA Status: Non-Exempt
Job Code: 220	Effective Date: 01/12 (Last Revised 06/19)

GENERAL PURPOSE

Performs a variety of **working level complex clerical and routine technical** duties as required to expedite the discovery, assessment and valuation of personal property within the county, including mobile homes, business and transitory property.

SUPERVISION RECEIVED

Works under the supervision of the County Assessor.

SUPERVISION EXERCISED

None.

ESSENTIAL FUNCTIONS

Personal Property:

- Provides ongoing discovery, tracks and documents business personal property to ensure proper valuation and taxation;
- Researches, discovers and monitors business personal property activity within the county;
- Monitors existing and new businesses through building permits, telephone directory, business licenses, Uniform Commercial Code reports, State Tax Commission reports, and other appropriate methods to ensure all personal property is accounted for on assessments rolls;
- Utilizes "Personal Property Valuation Schedules" to calculate tax liabilities;
- Prepares tax billings and assures timely mailing of notices;
- Reviews and updates account records; identifies property classifications and verifies increases or reduction in taxable personal property and ensures property allocation of tax liability by assigning appropriate tax districts to accounts;
- Receives and receipts tax payments while preparing a balanced deposit for treasurer;
- Determines the need for audits, issues audit requests to state agency as necessary; receives audit results, updates accounts and prepares and issues audit tax billings;
- Responsible for maintaining mobile home assessment rolls, prepares and mails mobile home tax notices, receives tax payments, issues receipts, enters payment record in computer, and prepares deposit for treasurer;
- Conduct field inspections to update mobile home file database;
- Reviews mobile home appraisals consistency to assure equity between taxpayers, interviews persons familiar with property, documents personal property and records the appraisal information;
- Prepares delinquent tax collection processes which can include seizure and sale of property;
- Provides for long-term records maintenance of personal property appraisal and valuation documents.

Real Property:

- Performs all functions of the Deputy Assessor and performs backup duties to County Assessor and Appraisers, must be knowledgeable of all aspects of the job;
- Receives on-the-job training in the technical duties related to real property appraisal;
- Compiles data according to specific methods in order to determine ad valorem value of property;
- Maintains current files and records on property sales within the county in order to monitor trends on impending changes in property market value and enters all sales in computer;
- Receives and logs building permit information while verifying serial numbers on building permits;
- Processes residential exemption applications;
- Keeps track of cell towers in the county to distinguish between locally and centrally assessed.

Motor Vehicle:

- Runs reports and submits to the County Treasurer as required;
- Performs month-end balancing in cooperation with the County Treasurer's office;
- Generates "Missing Tax Area" reports and corrects.

Customer Service:

- Provides daily customer service and various administrative assistant duties;
- Conducts telephone follow-up on businesses slow to respond to declaration request;
- Exemplifies professional and courteous customer service and interpersonal relations.

MINIMUM QUALIFICATIONS

1. Education and Experience:

Graduation from high school or equivalent, plus specialized training related to personal property appraisal or related field and two (2) years of experience performing above or related duties;

*An equivalent combination of education and experience may be considered.

2. Required Knowledge, Skills, and Abilities:

Working knowledge of

- Standard office procedures and policies;
- Property tax numbering system and codes;
- Value tables and their use;
- Various tax exemption forms and application processes;
- Good English usage, grammar, and spelling;
- Basic mathematics involving the use of addition, subtraction, multiplication and percentages;
- Computer and technology operation with various computer applications, and operation of standard office machinery;
- Complex filing systems, alphabetical and numerical;
- Interrelationships of each division within department of county assessor;
- Appraisal terminology and basic interpersonal communication skills;
- Property appraisal and tax assessment processes.

Ability to:

- Follow written or oral instructions;
- Work in a standard office setting requiring extensive sitting or standing;
- Communicate effectively, verbally and in writing;
- Develop effective working relationships with supervisors, fellow employees, and the public.

3. Special Qualifications:

- Must complete designation for Ad Valorem Personal Property Auditor/Appraiser by completing Utah State tax courses 101, 103, 501 and 503 and successfully complete a comprehensive auditing practicum;
- Must be able to operate standard calculator and to type (accuracy emphasized over speed);
- Must possess a valid Utah driver's license.

4. Work Environment:

- Incumbents of the position perform in a typical office setting with appropriate climate controls;
- Tasks require variety of physical activities, involving some muscular strain, and does involve walking, standing, stooping, lifting, sitting, reaching, talking;
- Minimal lifting of up to 25 lbs;
- Some hiking in uneven terrain and driving on unimproved road conditions;
- Essential duties require hearing and seeing;
- Rapid work speed required to perform keyboard operations;
- Common eye, hand, finger, leg and foot dexterity exist;
- Mental application utilizes memory for details, verbal instructions, emotional stability and discriminating thinking;
- Periodic local travel required in performance of job duties.



Disclaimer: The above statements describe the general nature, level, and type of work performed by the employee(s) assigned to this classification. This description lists the major duties and requirements of the job and is not all-inclusive. Incumbent(s) may be expected to perform job-related duties other than those contained in this document. Job descriptions are not intended to and do not imply or create any employment, compensation, or contract rights to any person or persons. Management reserves the right to add, delete, or modify any and/or all provisions of this description at any time as needed without notice. This job description supersedes earlier versions.

I _____ have reviewed the above job description. Date: _____
 (Employee)

I have reviewed this job description with the employee: _____ Date: _____
 (Supervisor Signature)