

# BANKS COUNTY, GEORGIA CLASSIFICATION SPECIFICATION

**CLASSIFICATION TITLE:**

**PERSONAL PROPERTY APPRAISER**

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## **PURPOSE OF CLASSIFICATION**

The purpose of this classification is to identify tangible personal property owned by county residents and determine fair market values for purpose of ad valorem taxation.

## **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 valuation of personal property accounts for tax assessment purposes; maintains uniformity between all taxpayers by comparing like items, researching appropriate pricing guides, applying appropriate depreciation and inflation factors, and establishing fair market values on personal property.

Identifies owners of personal property which is susceptible to taxation as required by state law; determines eligibility of each asset for ad valorem taxation.

Mails out annual personal property rendition forms to taxpayers to declare ownership of assets.

Receives completed rendition forms from personal property owners; reviews for accuracy and completeness; compares rendition forms with previous submissions.

Conducts field audits to validate reported assets and to provide customer education to county residents who own personal property.

Conducts appraisals of farm equipment and recreational boats/motors; appraises non-homestead mobile homes for ad valorem taxation.

Enters into computer system new/updated account data, property valuations, and cumulative values on each account; establishes new accounts and updates existing accounts with current data.

Notifies owners of property value through production/ mailing of annual assessment notices.

Accepts appeals from taxpayers who deny ownership or who dispute value placed on property; resolves disputes when possible; schedules appeal hearings as necessary.

Performs customer service functions; provides information and assistance; responds to routine questions, complaints, or requests for service; initiates problem resolution.

Prepares final personal property control rosters identifying owners, their assets, current fair market value of assets, and assessed values.

Maintains current appraisal manuals; orders new pricing guides/manuals to aid in the appraisal process; replaces obsolete pages with current pages as needed.

Maintains file system of personal property rendition forms for future reference; establishes appropriate retention period and purges as necessary.

Compiles various statistical data; performs research as needed; makes applicable calculations; analyzes data and identifies trends; prepares/generates reports; maintains records.

Prepares detailed reports of acreage count for Farm Use Program; submits to Chief Appraiser.

Prepares or completes various forms, reports, correspondence, personal property rendition forms, personal property control rosters, account records, assessment notices, or other documents.

Receives various forms, reports, correspondence, personal property rendition forms, Freeport exemption forms, farm equipment releases, pricing guides, vessel listings, cost index periodicals, charts, aerial photographs, policies, procedures, manuals, 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, Department of Revenue, taxpayers, the public, outside agencies, and other individuals as needed to coordinate work activities, review status of work, exchange information, or resolve problems.

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

### **ADDITIONAL FUNCTIONS**

Performs general/clerical tasks, which may include researching computer records, assisting customers, answering telephone calls, typing documents, making copies, reproducing maps and aerial photographs, sending/receiving faxes, filing documentation, or processing incoming/outgoing mail.

Provides assistance to other employees or departments as needed.

Performs other related duties as required.

### **MINIMUM QUALIFICATIONS**

High school diploma or GED; supplemented by college level course work or vocational training in personal property appraisal and tax assessment; supplemented by three (3) years previous experience and/or training that includes personal property appraisal and tax assessment; or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job. Must possess and maintain valid Appraiser certification. Must possess and maintain valid Assessors certification. Must possess and maintain valid Personal Property Appraiser certification.

## 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 apply principles of persuasion and/or influence over others in coordinating activities of a project, program, or designated area of responsibility.

**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, and/or advisory 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 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 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, humidity, rain, temperature extremes, or bright/dim light.

Banks County, Georgia, 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.