

COUNTY OF ASHE JOB DESCRIPTION

JOB TITLE: REAL PROPERTY TAX APPRAISER

DEPARTMENT: TAX ADMINISTRATION



REPORTING RELATIONSHIP:

This is a full-time, twelve-month position that reports to the Real Property Appraisal Supervisor and Tax Administrator.

GENERAL STATEMENT OF JOB:

Under general supervision, performs technical work performing appraisal and/or reappraisal of real property and related property for tax purposes. Work includes the appraisal of existing, new construction, additions and renovations and establishes values. Work involves heavy public contact and may involve controversial and appealable decisions. Work requires considerable judgment and tact in dealing with the public; mathematical analysis and information technology skills; and specialized training. Duties subject the employee to inside and outside environments and hazards associated with site and measuring tasks on construction projects.

JOB REQUIREMENTS:

Graduation from high school is required supplemented by specialized coursework in business, real estate or appraisal and considerable experience in real estate, tax valuation, or business administration dealing with real property; or an equivalent combination of education and experience.

Ability to be certified by the North Carolina Department of Revenue as a real property appraiser within one year of employment and to maintain certification through continuing education courses is required.

DUTIES AND RESPONSIBILITIES:

1. Physically visits property sites for the purpose of measuring dimensions & listing real property characteristics of real property structures for tax assessment purposes. This requires work in all outdoor weather extremes.
2. Differentiates and identifies quality grade, depreciated physical condition, foundation type, roof type, interior/exterior wall type, number/type of rooms, heating/cooling system, types of building attachments, etc. of all real property structures encountered.
3. Verifies and evaluates property sales and other real property information; applies this information to provide an estimate of value appropriate to the property classification.
4. Provides customer service to assist property owners and others with inquiries regarding property listing data and assessed values.
5. Reviews property valuation appeals, defending ad valorem values before the Board of Equalization and Review along with assisting in presenting cases to the NC Property Tax Commission if needed.
6. Ability to work efficiently with the tax office software including all supporting assessment programs and tools such as GIS Mapping, Word, Excel, and any other programs necessary to perform the work accurately.
7. Performs other related work as required.

KNOWLEDGE, SKILLS AND ABILITIES

Thorough knowledge of policies, procedures and practices used in appraising real property for tax purposes.

Considerable knowledge of the North Carolina Machinery Act and Ashe County tax policies.

Considerable knowledge of current construction costs, including building materials and supplies.

Considerable knowledge of the geographic and socioeconomic layout of Ashe County.

Considerable knowledge of the ethical guidelines applicable to the position as outlined by professional standards and/or federal, state, or local laws, rules, and regulations.

General knowledge of all records, files, and forms used in the Tax Administration Department.

Skill in appraising real property, including commercial and industrial properties.

Ability to read and understand building construction plans and specifications.

Ability to use common office machines.

Ability to make decisions and to defend appraisals to property owners, the general public, the Board of Equalization and Review, and the NC Property Tax Commission.

Ability to make accurate computations.

Ability to exercise independent judgment, initiative and fairness in correctly appraising a variety of properties.

Ability to exercise tact, courtesy, and firmness in frequent contact with taxpayers.

Ability to establish and maintain effective working relationships as necessitated by work assignments.

CERTIFICATION LEVELS

REAL PROPERTY APPRAISER

Probationary, must be certified by the North Carolina Department of Revenue as a Real Property Appraiser within one year of employment.

REAL PROPERTY APPRAISER I

North Carolina Department of Revenue Real Property Appraiser Certification.

REAL PROPERTY APPRAISER II

North Carolina Department of Revenue Real Property Appraiser I Certification, along with the completion and passing of required courses/workshops as outlined in the regulations for training and certification of County Appraisers in North Carolina.

REAL PROPERTY APPRAISER III

North Carolina Department of Revenue Real Property Appraiser II certification, along with the completion and passing of required courses/workshops as outlined in the regulations for training and certification of County Appraisers in North Carolina.

MINIMUM QUALIFICATION OR STANDARDS:

Physical Requirements: Must be physically able to operate a variety of machinery and equipment including computers, copiers, calculators, microfilm viewers, tape measures, etc. Must be physically able to operate a motor vehicle. Must be physically able to exert up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to lift carry, push, pull, or otherwise move objects. Requires the ability to physically maneuver over and/or upon varying terrain, surfaces, or physical structures. Physical demand requirements are in excess of those for light work.

Data Conception: Requires the ability to compare and/or judge the readily observable, functional, structural or compositional characteristics (whether similar or divergent from obvious standards) of data, people or things.

Interpersonal Communication: Requires the ability of speaking and/or signaling people to convey or exchange information. Includes receiving instructions, assignments or directions from superiors.

Language Ability: Requires the ability to read a variety of reports, correspondence, real property appraisals and assessments, charts, tables, schedules, instructional manuals, etc. Requires the ability to prepare correspondence, reports, forms, assessments, etc., using prescribed formats and conforming to all rules of punctuation, grammar, diction, and style. Requires the ability to speak to people with poise, voice control and confidence.

Intelligence: Requires the ability to apply principles of rational systems in order to solve problems and deal with a variety of concrete variables in situations where only limited standardization exists; to interpret a variety of instructions furnished in written, oral, diagrammatic, or schedule form.

Verbal Aptitude: Requires the ability to record and deliver information, to explain procedures, to follow oral and written instructions. Must be able to communicate effectively and efficiently in a variety of technical or professional languages including legal, accounting and tax terminology.

Numerical Aptitude: Requires the ability to utilize mathematical formulas; to add and subtract; multiply and divide; utilize decimals and percentages.

Form/Spatial Aptitude: Requires the ability to inspect items for proper length, width and shape.

Motor Coordination: Does not require the ability to coordinate hands and eyes rapidly and accurately in using office equipment.

Manual Dexterity: Requires the ability to handle a variety of items such as office equipment. Must have minimal levels of eye/hand/foot coordination.

Color Discrimination: Requires the ability to differentiate between colors and shades of color.

Interpersonal Temperament: Requires the ability to deal with people beyond giving and receiving instructions. Must be adaptable to performing under stress and when confronted with persons acting under stress.

Physical Communication: Requires the ability to talk and hear: (Talking: expressing or exchanging ideas by means of spoken words. Hearing: perceiving nature of sounds by ear.) Must be able to communicate via a telephone.