

JOB TITLE: Personal Property Manager

TAX/3

DEPARTMENT: Tax, Rutherford County

JOB SUMMARY: This position is responsible for listing, appraising and auditing personal property within the county.

MAJOR DUTIES:

- o Plans, organizes, supervises, and participates in the listing of annual taxable assets of business and manufacturing firms; assists taxpayers in office; processes listings received in the mail; grants listing extensions.
- o Renders assessments of accounts valued more than \$1,000,000.00 or those otherwise more difficult or complex; checks business listings for acceptability and compliance; processes work sheets showing amount of depreciation for each type of equipment; adds property acquired during year and removes deletions; posts total values to control card and notifies taxpayers of proposed assessment.
- o Gathers and analyzes data, and performs physical inspections, as necessary to determine need for special adjustments.
- o Audits business tax returns; notifies taxpayers of additional assessments and charges; confers with County Attorney and other experts, as necessary, to prepare responses to appeals; defends appeals assessments before Board of Equalization and Review.
- o Performs cross checks on equipment reported by lessee against listing by lessor to determine discrepancies; notifies taxpayers of assessment and jurisdiction.
- o Analyzes data and prepares reports of value estimates for county, town, and fire district budgeting purposes; reviews releases and refunds for compliance before submitting to County Commissioners for approval.
- o Bills utilities, prepares assessments to towns for billing and collection services; prepares TR-1 annual report of levies and AV50 annual report of exempt properties.
- o Maintains and balances all scrolls and levy registers; calculates and posts rollbacks, individuals bills, and aftercharges; bills state appeals and makes adjustments.
- o Researches and analyzes data to measure growth of business personal property tax base; assists municipalities with annual reporting.
- o Reviews and processes applications for exempt properties.
- o Performs special projects for Tax Administrator.

- o Communicates with taxpayers when other listing section employees are not successful; investigates special problems with solid waste fees and homestead exemptions.
- o Performs other related duties as assigned.

KNOWLEDGE REQUIRED BY THE POSITION:

- o Knowledge of techniques for discovering business personal property.
- o Knowledge of procedures used to determine valuations of business personal property.
- o Knowledge of state laws pertaining to business personal property taxation and exemption.
- o Knowledge of techniques used in determining fair market value.
- o Knowledge of county rules and regulations regarding property valuation and appraisal methods.
- o Knowledge of modern office practices.
- o Knowledge of modern accounting techniques and procedures.
- o Knowledge of the geography and location of properties in the county.
- o Skill in planning and organizing work.
- o Skill in maintaining accurate records.
- o Skill in performing basic mathematical calculations.
- o Skill in collecting data and compiling reports.
- o Skill in reading and interpreting balance sheets, depreciation schedules, and tax returns.
- o Skill in the use of a computer, calculator, and copier.
- o Skill in oral and written communication.

SUPERVISORY CONTROLS: The Tax Administrator assigns work in terms of goals and objectives. Work is reviewed through conferences, reports, and observation of department activities.

GUIDELINES: Guidelines include relevant state laws and regulations, cost index and depreciation schedules, property valuation guides, and county and department policies and procedures. These guidelines require judgment, selection, and interpretation in application.

COMPLEXITY: The work consists of varied technical appraisal and accounting duties.

SCOPE AND EFFECT: The purpose of this position is to maintain an accurate and equitable valuation of business personal property in the county. Successful performance helps ensure that business personal property taxes are equitably assessed and affects the public image of the county government.

PERSONAL CONTACTS: Contacts are typically with co-workers, state officials, other county employees, accountants, attorneys, appraisers, realtors, business owners, and the general public.

PURPOSE OF CONTACTS: Contacts are typically to give and exchange information, resolve problems, provide services, and to justify or defend matters.

PHYSICAL DEMANDS: The work is typically performed while sitting at a desk or table, or while intermittently sitting, standing, or stooping. The employee occasionally lifts light or heavy objects and uses tools or equipment requiring a high degree of dexterity.

WORK ENVIRONMENT: The work is typically performed in an office.

SUPERVISORY AND MANAGEMENT RESPONSIBILITY: This position has direct supervision over Senior Tax technician (1), and Tax Technician (3).

MINIMUM QUALIFICATIONS:

- o 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.
- o Experience sufficient to thoroughly understand the work of subordinate positions to be able to answer questions and resolve problems, usually associated with one to three years experience or service.
- o Possession of or ability to readily obtain a valid driver's license issued by the State of North Carolina for the type of vehicle or equipment operated.
- o Certification as a tax appraiser by the Ad Valorem Tax Division of the North Carolina Department of Revenue and Certification by the North Carolina Association of Assessing Officers.