

JOB TITLE: Real Property Appraiser I

TAX/9

DEPARTMENT: Tax, Rutherford County

JOB SUMMARY: This position performs technical work in appraising land, residential buildings and building improvements, and mobile homes for tax assessment purposes.

MAJOR DUTIES:

- o Appraises residential dwellings; determines exterior and interior dimensions of dwellings including the foundation, exterior walls, type of roofing, number of rooms, basement area, interior finish, type of insulation, and heating and air conditioning; determines functional and physical depreciation of the structure; determines the grade of the dwelling according to a predetermined scale.
- o Studies building plans and information pertaining to sales and specifications to obtain data regarding size, type of construction, and other factors which affect property value.
- o Prepares field cards on each site; lists name, type of construction, and map number or location.
- o Appraises lots in subdivisions or other land splits; measures area to obtain footage or acreage; considers features of the land and investigates selling price of similar property to determine market value; uses a variety of Tax Office records to obtain data concerning location, owner, and dimensions of the property.
- o Assists interested persons in obtaining data concerning property locations and ownership, assessed value of property, and other information.
- o Resolves new construction and land value complaints; assists taxpayers in correcting records of real property listings; lists in detail all changes made on property record cards and makes entries onto transfer cards.
- o Reviews appraisals and determines whether or not assessment should be modified; defends values and makes recommendations to Board of Equalization and Review and Board of Appeals.
- o Obtains building and septic tank permits for mobile homes, porches, decks, and carports; locates sites on maps; appraises mobile homes; establishes grade, determines whether permanently underpinned, measures decks and porches, determines number of plumbing fixtures and heating and cooling type; determines need for establishing additional building sites or mobile home hook-ups; draws or sketches double-wides, attachments, garages, and outbuildings.
- o Submits appraisal data to listing personnel for entry into database.

- o Searches for unlisted mobile homes; identifies mobile home not displaying stickers; notifies owner or resident of need to pay taxes.
- o Processes reports from mobile home park and campground owners and operators.
- o Verifies names and number of certified solid waste haulers with Solid Waste Director's office; compares lists against database and taxpayer accounts; reconciles accounts.
- o Sorts affidavits for unoccupied dwellings and visits properties to verify; prepares releases or refunds as necessary.
- o Reviews and modifies neighborhood codes, values, and boundaries for reappraisal.
- o Reviews property and values from listing abstracts.
- o Audits all releases and refunds annually.
- o Performs other related duties as assigned.

KNOWLEDGE REQUIRED BY THE POSITION:

- o Knowledge of procedures used to determine valuations of residential, commercial, industrial, and agricultural property.
- o Knowledge of state laws pertaining to property taxation, appraisal, and land use.
- o Knowledge of building and construction principles and practices.
- o Knowledge of state Department of Revenue regulations.
- o Knowledge of techniques used in determining fair market value.
- o Knowledge of county rules and regulations regarding property taxation and appraisal methods.
- o Knowledge of the geography and location of properties in the county.
- o Skill in maintaining accurate records.
- o Skill in collecting, analyzing, and comparing data.
- o Skill in performing advanced mathematical calculations.

- o Skill in reading blueprints, plans, and drawings.
- o Skill in reading and interpreting maps, deed information, and costing manuals.
- o Skill in using a computer, calculator, copier, facsimile machine, and drafting equipment.
- o Skill in oral and written communication.

**SUPERVISORY CONTROLS:** The Real Estate Division Manager assigns work in terms of general instructions. Completed work is spot-checked for compliance with procedures, accuracy, and the nature and propriety of the final results.

**GUIDELINES:** Guidelines include *The Uniform Standards of Professional Appraisal Practice*, Department of Revenue regulations, property valuation guides, county and department policies and procedures, and standard appraisal techniques. These guidelines require judgment, selection, and interpretation in application.

**COMPLEXITY:** The work consists of related technical appraisal duties. The need to consider a large number of factors contributes to the complexity of the position.

**SCOPE AND EFFECT:** The purpose of this position is to appraise property within Rutherford County. Successful performance helps ensure that property values are equitably assessed and affects the county budget.

**PERSONAL CONTACTS:** Contacts are typically with co-workers, other county employees, property owners, state employees, surveyors, real estate appraisers, and the general public.

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

**PHYSICAL DEMANDS:** The work is typically performed while sitting, standing, walking, or stooping. The employee occasionally lifts light objects.

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

**SUPERVISORY AND MANAGEMENT RESPONSIBILITY:** None.

**MINIMUM QUALIFICATIONS:**

- o Knowledge and level of competency commonly associated with the completion of specialized training in the field of work, in addition to basic skills typically associated with a high school education.

- o Sufficient experience to understand the basic principles relevant to the major duties of the position, usually associated with the completion of an apprenticeship/internship or having had a similar position for one to two years.
- 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.