















## **POSITION DESCRIPTION**

Title: Assistant Administrator of Personal Property

Department: Revenue Commission

Job Analysis: December 2016, **September 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports To: Administrator of Personal Property, Administrator of Real Property Appraisal (Chief Appraiser) and Revenue Commissioner

Subordinate Staff: All other employees of the Personal Property Department

Internal Contacts: All Members of Revenue Commissioner's Office

External Contacts: Taxpayers, Taxpayer Representatives, Accountants, Other County Departments, Alabama Department of Revenue, Baldwin County Board of Equalization and Revenue Departments from other Counties within the State of Alabama.

Status: Classified/~~Non~~ Exempt (~~342~~ **S313**)

### **Job Summary**

Under the administrative direction of the Administrator of Personal Property, the Assistant Administrator of Personal Property assists in supervising the work of Personal Property Appraisers and supporting staff assigned to the Personal Property Department. The Assistant Administrator of Personal Property will assist the Administrator of Personal Property in all aspects of the Personal Property Department, and will represent the Administrator in all respects when the Administrator is out of the office or otherwise unavailable.

### **Job Domain**

#### **A. Office Management**

1. Supervises, assigns, and reviews work of Personal Property Appraisers and Support Staff.
2. Trains appraisers in appropriate practices and procedures.
3. Explains department policies and procedures to new staff members.
4. Assists appraisers and support staff with problems in performance of their duties.
5. Ensures office equipment is maintained. Resolves problems with taxpayers as needed.



## B. Research and Analysis

1. Conducts Personal Property studies.
2. Submits reports of studies to the Alabama Department of Revenue for approval.
3. Defends assessments before the Board of Equalization and Courts.
4. Conducts informal hearing with taxpayers.
5. Conducts review audits, telephone audits, physical inspection audits, detailed on-site audits, and detailed desk audits.
6. Coordinates the notice and appeals process under guidance of Administrator of Personal Property and Chief Appraiser.

## C. Personal Property Tax Appraisal

1. Directs implementation plan requiring all property subject to Ad Valorem taxation to be appraised at its current fair and reasonable market value.
2. Updates assessments appropriately upon receiving tax returns
3. Calculates and assesses Public Utilities and all abated Personal Property accounts.
4. Communicates information to taxpayers and explains ramifications of assessments.
5. Types and mails letters concerning Personal Property assessments

## D. Miscellaneous

1. Assist public examiners by answering questions and/or furnishing data upon request.
2. Aggressively pursues documents and computes escape taxes on businesses and individuals who fail to file personal property returns.

## **Knowledge, Skills and Abilities**

1. Knowledge of current laws, methods, procedures and practices of personal property appraisal and audits as outlined in the Alabama Personal Property Appraisal Manual and the Alabama Personal Property Audit Manual.
2. Basic knowledge of current laws, methods, procedures and practices of real property appraisal as outlined in the Alabama Real Property Appraisal Manual.
3. Knowledge of departmental regulations, policies and procedures.
4. Knowledge of various assessment procedures, tax laws, files, forms, and computations.
5. Knowledge of modern office management and supervision.
6. Knowledge of real estate appraisal, personal property appraisal, and ownership mapping.
7. Knowledge of building construction costs.
8. Knowledge of Probate Judge's office concerning deeds, mortgages, and covenants.
9. Skilled in English, math and spelling.
10. Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports and forms.
11. Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys to obtain and provide information.

12. Ability to read and comprehend maps, records, deeds, financial reports, and other correspondence.
13. Ability to file documents, records and tax liens.
14. Ability to establish and maintain effective working relationships with taxpayers and co-workers.
15. Ability to direct the work of subordinate support and appraisal personnel performing a variety of clerical and appraisal functions.
16. Ability to receive and resolve complaints and questions from the public.
17. Ability to operate standard office equipment including calculator, fax machine, and copier.
18. Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.
19. Ability to operate a motor vehicle.

### **Other Characteristics**

1. Must be 21 years of age.
2. The Assistant Administrator of Personal Property will be required to work in office conditions as well as outdoors.

### **Minimum Requirements**

1. Must possess a high school diploma and recommend at least two (2) years of college level courses in business administration, accounting, taxation, law, or related fields.
2. Must possess a valid driver's license and be insurable through the Baldwin County Commission.
3. Prior training and experience in financial or tax related fields will be considered in lieu of college education.
4. Must have two (2) years practical experience involving taxes and assessments of commercial and industrial properties.
5. Successful completion of Alabama IX/Personal Property Appraisal Manual, Personal Property. Consideration will be given for the successful completion of certain additional courses offered by the AAAO, IAAO, or other recognized appraisal organizations.

## **POSITION DESCRIPTION**

Title: Personal Property Appraiser I

Department: Revenue Commission

Job Analysis: Sept 2018, Dec 2020, Sept 2021, **Sept 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports to: Appraisal Supervisor, Administrator of Personal Property, Assistant Chief Appraiser, Chief Appraiser, and Revenue Commissioner

Subordinate Staff: None

Internal Contacts: All Members of Revenue Commissioner's Office

External Contacts: Taxpayers, Taxpayer Representatives, Accountants, Attorneys, Board of Equalization members, other County Departments, State Department of Revenue, and Revenue Departments from other Counties within Alabama

Status: Classified/Non-Exempt (~~308~~ **309**)

### **Job Summary**

Under the direction of the Appraisal Supervisor or Administrator of Personal Property, the Appraiser I performs business personal property discovery, appraisals, physical inspections, and audits to ensure the accurate and lawful valuation and collection of tax revenue in the county. Positions in this class are distinguished from the Appraiser Trainee by ability to audits of small to medium size businesses and the exercise of more independent judgement regarding appraisal situations. Performs other duties as assigned by supervisor.

### **Essential Job Functions**

- A. Discovery:
1. Identifies all businesses within the taxing jurisdiction using all available sources, including but not limited to: real property appraisal reports and Property Record Cards; state, county and municipal business licenses and sales tax accounts; telephone directories; news media; and physical canvass.
- B. Administration:

1. Compiles and maintains an accurate listing of all businesses within the taxing jurisdiction.
  2. Ensures that each business is mailed a Business Personal Property Return and demand notices are mailed to all taxpayers not filing by December 31 of each year.
- C. Appraisal:
1. Calculates the market value of personal property using the three approaches to value: cost, sales comparison, and income as well as the Grid Method as outlined in the Alabama Personal Property Appraisal Manual.
- D. Auditing:
1. Performs review audits on returns filed each year and telephone audits as needed.
  2. Performs physical inspection audits, detailed desk audits, and detailed on-site audits of small to medium size businesses.
- E. Physical Inspections:
1. Performs on-site physical inspections of the assets located at each business.
  2. Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections.
  3. Gathers necessary information to accurately list all observed assets.
  4. Makes appropriate adjustments so that all assets are correctly assessed
- F. Office Management
1. Cross-training among other staff to include teaching and learning the duties and functions of other positions within the Revenue office.
  2. Assists in training new or less experienced staff on various aspects of the appraisal process.
  3. Locate parcel numbers or PPINs for personal property returns.
  4. Answer telephone.
  5. Filing as needed.
  6. Maintain accurate daily report of amount of work and time spent.
- G. Board of Equalization
1. Hold informal hearings as part of Board of Equalization process.
  2. Explain appraisal methods and values.
  3. Give reports to the Board of Equalization as necessary.

### **Knowledge, Skills, and Abilities**

1. Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values, assessed values and taxes.
2. Knowledge of accounting and auditing principles and procedures.
3. Knowledge of accounting data processing systems.
4. Knowledge of standard business and financial records.

5. Knowledge of current laws, methods, procedures and practices of business personal property appraisal as outlined in the Alabama Personal Property Appraisal Manual.
6. Ability to detect accounting and reporting irregularities.
7. Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records.
8. Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports and forms.
9. Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
10. Ability to prepare audit reports for small to medium size businesses.
11. Ability to assist other appraisal personnel performing personal property clerical and discovery activities.
12. Ability to establish and maintain effective working relationships with taxpayers and coworkers.
13. Ability to operate standard office equipment including calculator, fax machine, and copier.
14. Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.

### **Physical Characteristics**

1. See well enough to read fine print, maps and aerial photos.
2. Hear well enough to respond to verbal communication.
3. Speak well enough to testify in court and explain appraisal process to the Board of Equalization.
4. Body movement or mobility to be able to move about on all types of construction sites and different terrain.
5. Stamina to withstand adverse weather conditions such as heat and cold when reviewing parcels in the county.
6. Physical ability or mobility to successfully perform in an office environment including everyday tasks such as typing; sitting; standing; bending; lifting; moving or carrying file boxes or boxes of paper.

### **Other Characteristics**

1. Must be 21 years of age.
2. Must possess a valid Alabama driver's license and be insurable through the County Commission.
3. Be willing to travel throughout the county.
4. Be willing to work overtime and on weekends as required.
5. Be willing to travel in and out of the state of Alabama for appraisal schools.

### **Minimum Requirements**

1. Two (2) years of college level courses (Associate Degree preferred) in business administration, accounting, taxation, law, property valuation or related fields. Prior appraisal training and/or closely related experience may be considered in lieu of college education.

2. Must have a minimum of two (2) years tax appraisal experience.
3. Must have successfully completed the following Alabama Department of Revenue Property Tax Education and Certification Program courses: Alabama Personal Property Appraisal Manual and IAAO 101 Fundamentals of Real Property Appraisal.
4. Consideration will be given for successful completion of certain courses offered by IAAO, SRA, or other recognized appraisal organizations.

## **POSITION DESCRIPTION**

Title: Personal Property Appraiser II

Department: Revenue Commission

Job Analysis: December 2020, September 2021, **September 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports to: Appraisal Supervisor, Administrator of Personal Property, Assistant Chief Appraiser, Chief Appraiser, and Revenue Commissioner

Subordinate Staff: None

Internal Contacts: All Members of Revenue Commissioner's Office

External Contacts: Taxpayers, Taxpayer Representatives, Accountants, Attorneys, Board of Equalization members, other County Departments, State Department of Revenue, and Revenue Departments from other Counties within Alabama

Status: Classified/Non-Exempt (~~309~~ **310**)

### **Job Summary**

Under the direction of the Appraisal Supervisor or Administrator of Personal Property, the Appraiser II performs business personal property discovery, appraisals, physical inspections, and audits to ensure the accurate and lawful valuation and collection of tax revenue in the county. Positions in this class are distinguished from the Appraiser I by ability to perform more complex appraisals, audits of larger businesses and the exercise of more independent judgement regarding appraisal situations. Performs other duties as assigned by supervisor.

### **Essential Job Functions**

- A. Discovery:
1. Identifies all businesses within the taxing jurisdiction using all available sources, including but not limited to: real property appraisal reports and Property Record Cards; state, county and municipal business licenses and sales tax accounts; telephone directories; news media; and physical canvass.

- B. Administration:
  - 1. Compiles and maintains an accurate listing of all businesses within the taxing jurisdiction.
  - 2. Ensures that each business is mailed a Business Personal Property Return and demand notices are mailed to all taxpayers not filing by December 31 of each year.
- C. Appraisal:
  - 1. Calculates the market value of personal property using the three approaches to value: cost, sales comparison, and income as well as the Grid Method as outlined in the Alabama Personal Property Appraisal Manual.
- D. Auditing:
  - 1. Performs review audits on returns filed each year and telephone audits as needed.
  - 2. Performs physical inspection audits, detailed desk audits, and detailed on-site audits of businesses within the taxing jurisdiction.
- E. Physical Inspections:
  - 1. Performs on-site physical inspections of the assets located at each business.
  - 2. Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections.
  - 3. Gathers necessary information to accurately list all observed assets.
  - 4. Makes appropriate adjustments so that all assets are correctly assessed
- F. Office Management
  - 1. Cross-training among other staff to include teaching and learning the duties and functions of other positions within the Revenue office.
  - 2. Assists in training new and less experienced staff on various aspects of the appraisal process.
  - 3. Locate parcel numbers or PPINs for personal property returns.
  - 4. Answer telephone.
  - 5. Filing as needed.
  - 6. Maintain accurate daily report of amount of work and time spent.
- G. Board of Equalization
  - 1. Attend board meetings as needed.
  - 2. Hold informal hearings as part of Board of Equalization process.
  - 3. Submit evidence to support values set, such as comparable sales data.
  - 4. Explain appraisal methods and values.
  - 5. Answer questions concerning appraisal.

### **Knowledge, Skills, and Abilities**

- 1. Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values, assessed values and taxes.
- 2. Knowledge of accounting and auditing principles and procedures.



3. Knowledge of accounting data processing systems.
4. Knowledge of standard business and financial records.
5. Knowledge of current laws, methods, procedures and practices of business personal property appraisal as outlined in the Alabama Personal Property Appraisal Manual.
6. Ability to detect accounting and reporting irregularities.
7. Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records.
8. Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports and forms.
9. Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
10. Ability to prepare complex audit reports.
11. Ability to assist other appraisal personnel performing personal property clerical, discovery, appraisal, and auditing activities.
12. Ability to establish and maintain effective working relationships with taxpayers and coworkers.
13. Ability to receive and resolve complaints and questions from the public.
14. Ability to operate standard office equipment including calculator, fax machine, and copier.
15. Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.

### **Physical Characteristics**

1. See well enough to read fine print, maps and aerial photos.
2. Hear well enough to respond to verbal communication.
3. Speak well enough to testify in court and explain appraisal process to the Board of Equalization.
4. Body movement or mobility to be able to move about on all types of construction sites and different terrain.
5. Stamina to withstand adverse weather conditions such as heat and cold when reviewing parcels in the county.
6. Physical ability or mobility to successfully perform in an office environment including everyday tasks such as typing; sitting; standing; bending; lifting; moving or carrying file boxes or boxes of paper.

### **Other Characteristics**

1. Must be 21 years of age.
2. Must possess a valid Alabama driver's license and be insurable through the County Commission.
3. Be willing to travel throughout the county.
4. Be willing to work overtime and on weekends as required.
5. Be willing to travel in and out of the state of Alabama for appraisal schools.

### **Minimum Requirements**

1. Two (2) years of college level courses (Associate Degree preferred) in business administration, accounting, taxation, law, property valuation or related fields. Prior appraisal training and/or closely related experience may be considered in lieu of college education.
2. Five (5) years of practical appraisal and auditing experience in personal property, or an equivalent combination of education and experience.
3. Alabama Department of Revenue's ACA Certification, or prior appraisal and auditing experience involving extensive personal property valuation may be considered.
4. Must have successfully completed the following Alabama Department of Revenue Property Tax Education and Certification Program courses: Alabama Personal Property Appraisal Manual, Alabama Personal Property Audits, IAAO 101 Fundamentals of Real Property Appraisal, and IAAO 500 Assessment of Personal Property.
5. Consideration will be given for successful completion of certain courses offered by IAAO, SRA, or other recognized appraisal organizations.

## **POSITION DESCRIPTION**

Title: Personal Property Appraiser III

Department: Revenue Commission

Job Analysis: July 2010, August 2011, December 2020, **September 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included

### **Relationships**

Reports to: Appraisal Supervisor, Administrator of Personal Property, Assistant Chief Appraiser, Chief Appraiser, and Revenue Commissioner

Subordinate Staff: None

Internal Contacts: All Members of Revenue Commissioner's Office

External Contacts: Taxpayers, Taxpayer Representatives, Accountants, Attorneys, Board of Equalization members, other County Departments, State Department of Revenue, and Revenue Departments from other Counties within Alabama

Status: Classified/Non-Exempt (~~310~~ **311**)

### **Job Summary**

Under the direction of the Appraisal Supervisor or Administrator of Personal Property, the Appraiser III performs business personal property discovery, appraisals, physical inspections, and audits to ensure the accurate and lawful valuation and collection of tax revenue in the county. Positions in this class are distinguished from the Appraiser II by ability to perform all levels of appraisals and audits, are delegated a greater range of responsibilities and the exercise of more independent judgement regarding appraisal situations. Performs other duties as assigned by supervisor.

### **Essential Job Functions**

- A. Discovery:
1. Directs the discovery of all businesses within the taxing jurisdiction using all available sources, including but not limited to real property appraisal reports and Property Record Cards; state, county and municipal business licenses and sales tax accounts; telephone directories; news media; and physical canvass.

B. Administration

1. Ensures that an accurate listing of all businesses within the taxing jurisdiction is compiled and maintained.
2. Ensures that each business is mailed a Business Personal Property Return and demand notices are mailed to all taxpayers not filing by December 31 of each year.

C. Appraisal

1. Calculates the market value of personal property using the three approaches to value: cost, sales comparison, and income approach.
2. Calculates market value of personal property using the Grid Method as outlined in the Alabama Personal Property Appraisal Manual.
3. Gathers and analyzes market data used in the calculation of market value by the sales comparison and income approach to value.

D. Auditing

1. Oversees the performance and completion of review audits on returns filed each year and telephone audits as needed.
2. Performs physical inspection audits, detailed desk audits, and detailed on-site audits of businesses within the taxing jurisdiction.

E. Physical Inspections

1. Performs on-site physical inspections of the assets located at each business.
2. Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections.
3. Gathers necessary information to accurately list all observed assets.
4. Makes appropriate adjustments so that all assets are correctly assessed.

F. Office Management

1. Cross-training among other staff to include teaching and learning the duties and functions of other positions within the Revenue office.
2. Leads in training new and less experienced staff on various aspects of the appraisal process.
3. Locate parcel numbers or PPINs for personal property returns.
4. Answer telephone.
5. Filing as needed.
6. Maintain accurate daily report of amount of work and time spent.

G. Board of Equalization

1. Attend board meetings as needed.
2. Hold informal hearings as part of Board of Equalization process.
3. Submit evidence to support values set.
4. Explain appraisal methods and values.
5. Answer questions concerning appraisal.

**Knowledge, Skills, and Abilities**

1. Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values, assessed values, taxes and escape taxes and penalties.
2. Knowledge of accounting and auditing principles and procedures.
3. Knowledge of accounting data processing systems.
4. Knowledge of standard business and financial records.
5. Knowledge of current laws, methods, procedures and practices of business personal property appraisal as outlined in the Alabama Personal Property Appraisal Manual.
6. Knowledge of the three common approaches to value: cost, sales comparison, and income approach.
7. Knowledgeable in the calculation of market value by use of the Grid Method.
8. Ability to detect accounting and reporting irregularities.
9. Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records.
10. Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports and forms.
11. Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
12. Ability to prepare complex audit reports.
13. Ability to assist other appraisal personnel performing personal property clerical, discovery, appraisal, and auditing activities.
14. Ability to establish and maintain effective working relationships with taxpayers and co-workers.
15. Ability to receive and resolve complaints and questions from the public.
16. Ability to operate standard office equipment including calculator, fax machine and copier.
17. Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.

### **Physical Characteristics**

1. See well enough to read fine print, maps and aerial photos.
2. Hear well enough to respond to verbal communication.
3. Speak well enough to testify in court and explain appraisal process to the Board of Equalization.
4. Body movement or mobility to be able to move about on all types of construction sites and different terrain.
5. Stamina to withstand adverse weather conditions such as heat and cold when reviewing parcels in the county.
6. Physical ability or mobility to successfully perform in an office environment including everyday tasks such as typing; sitting; standing; bending; lifting; moving or carrying file boxes or boxes of paper.

### **Other Characteristics**

1. Must be 21 years of age.

2. Must possess a valid Alabama driver's license and be insurable through the County Commission.
3. Be willing to travel throughout the county.
4. Be willing to work overtime and on weekends as required.
5. Be willing to travel in and out of the state of Alabama for appraisal schools.

### **Minimum Requirements**

1. Associate Degree (Bachelor's Degree preferred) from an accredited college or university in business administration, accounting, taxation, law, property valuation or a related Prior appraisal training and/or closely related experience may be considered in lieu of college education.
2. Ten (10) years of practical appraisal and auditing experience in personal property, or an equivalent combination of education and experience.
3. Alabama Department of Revenue's ACA Certification, or prior appraisal and auditing experience involving extensive personal property valuation may be considered.
4. Must have successfully completed the following Alabama Department of Revenue Property Tax Education and Certification Program courses: Alabama Personal Property Appraisal Manual, Alabama Personal Property Audits, IAAO 101 Fundamentals of Real Property Appraisal, and IAAO 500 Assessment of Personal Property.
5. Consideration will be given for successful completion of certain courses offered by IAAO, SRA, or other recognized appraisal organizations.

## **POSITION DESCRIPTION**

Title: Personal Property Appraiser Trainee

Department: Revenue Commission

Job Analysis: December 2020, September 2021, **September 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports to: Appraisal Supervisor, Administrator of Personal Property, Assistant Chief Appraiser, Chief Appraiser, and Revenue Commissioner

Subordinate Staff: None

Internal Contacts: Appraisal Department Employees, Revenue Office Personnel

External Contacts: Taxpayers, Taxpayer Representatives, Accountants, Attorneys, Board of Equalization members, other County Departments, State Department of Revenue, and Revenue Departments from other Counties within Alabama

Status: Classified/Non-Exempt (~~307~~ **308**)

### **Job Summary**

Under the direction of the Appraisal Supervisor or Administrator of Personal Property, the Appraiser Trainee's job duties consist mainly of the discovery of business personal property and the maintenance of an accurate listing of all business personal property accounts within the tax jurisdiction. The Appraiser Trainee also performs review audits and telephone audits to ensure the accurate and lawful reporting of taxable business personal property. In addition, the Appraiser Trainee assists in the performance of business personal property physical inspections to ensure the accurate and lawful valuation and collection of tax revenue in the county. Performs other duties as assigned by supervisor.

### **Essential Job Functions**

- A. Discovery:
1. Identifies businesses within the taxing jurisdiction using all available sources, including but not limited to real property appraisal reports and Property Record Cards; state, county

and city business licenses and sales tax accounts; telephone directories; news media; and physical canvass.

**B. Administration:**

1. Compiles and maintains an accurate listing of all businesses within the taxing jurisdiction.
2. Ensures that each business is mailed a Business Personal Property Return.
3. Mails demand notices to all taxpayers not filing by December 31 of each year.

**C. Appraisal:**

1. Calculates the market value of personal property using the three approaches to value: cost, sales comparison, and income as well as the Grid Method as outlined in the Alabama Personal Property Appraisal Manual.

**D. Auditing:**

1. Performs review audits on returns filed each year and telephone audits as instructed.
2. Assist in physical inspection audits, detailed desk audits, and detailed on-site audits of small to medium size businesses.

**E. Physical Inspections:**

1. Assists in the performance of on-site physical inspections of the assets located at each business.
2. Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections.
3. Gathers necessary information to accurately list all observed assets.
4. Makes appropriate adjustments so that all assets are correctly assessed.

**F. Office Management**

1. Cross-training among other staff to include teaching and learning the duties and functions of other positions within the Revenue office.
2. Assists in training new or less experienced staff on various aspects of the appraisal process.
3. Locate parcel numbers or PPINs for personal property returns.
4. Answer telephone.
5. Filing as needed.
6. Maintain accurate daily report of amount of work and time spent.

**G. Board of Equalization**

1. Hold or assist in informal hearings to listen to property owner and answer questions and amend incorrect appraisal data when discovered.
2. Explain appraisal methods and values.
3. Give reports to the Board of Equalization as necessary.

**Knowledge, Skills, and Abilities**



1. Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values, assessed values and taxes
2. Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
3. Ability to communicate orally with individuals such as coworkers, taxpayers, taxpayer agents, government officials and attorneys to obtain and provide information.
4. Ability to read and comprehend maps, records, deeds, legal documents, financial reports, state and federal laws and regulations, court decisions, business records and other correspondence.
5. Ability to assist other appraisal personnel performing personal property clerical and discovery activities.
6. Ability to establish and maintain effective working relationships with taxpayers and coworkers.
7. Ability to operate standard office equipment including calculator, fax machine, and copier.
8. Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.

### **Physical Characteristics**

1. See well enough to read fine print, maps and aerial photos.
2. Hear well enough to respond to verbal communication.
3. Speak well enough to testify in court and explain appraisal process to the Board of Equalization.
4. Body movement or mobility to be able to move about on all types of construction sites and different terrain.
5. Stamina to withstand adverse weather conditions such as heat and cold when reviewing parcels in the county.
6. Physical ability or mobility to successfully perform in an office environment including everyday tasks such as typing; sitting; standing; bending; lifting; moving or carrying file boxes or boxes of paper.

### **Other Characteristics**

1. Must be 21 years of age.
2. Be willing to travel throughout the county.
3. Be willing to work overtime and on weekends as required.
4. Be willing to travel in and out of the state of Alabama for educational requirements and training.

### **Minimum Requirements**

1. High school diploma or equivalent with two (2) years of college level courses in business administration, accounting, taxation, law, property valuation or related fields. Prior appraisal training and/or closely related experience may be considered in lieu of college education.

2. Must successfully complete the following Alabama Department of Revenue Property Tax Education and Certification courses within 24 months of employment date: Alabama Personal Property Appraisal Manual and IAAO 101 – Fundamentals of Real Property Appraisal.
3. Must possess a valid Alabama driver's license and be insurable through the County Commission.

## **POSITION DESCRIPTION**

Title: Personal Property Specialist

Department: Revenue Commission

Job Analysis: December 2020, **September 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports to: Appraisal Supervisor, Administrator of Personal Property, Assistant Chief Appraiser, Chief Appraiser, and Revenue Commissioner

Subordinate Staff: None

Internal Contacts: Appraisal Department Employees, Revenue Office Personnel

External Contacts: Taxpayers, Taxpayer Representatives, Accountants, Attorneys, Board of Equalization members, other County Departments, State Department of Revenue, and Revenue Departments from other Counties within Alabama

Status: Classified/Non-Exempt (~~306~~ **307**)

### **Job Summary**

Under the direction of the Appraisal Supervisor or Administrator of Personal Property, the Personal Property Specialist perform desk audits, issue escape and supplemental tax bills, and perform other clerical duties as required. Work involves advanced clerical duties, sometimes complex due to the wide array of policies, guidelines and regulations. Work is performed by standard operating procedures but requires using independent judgment and initiative based on knowledge and adhering to the laws, rules, regulations, policies and procedures governing the department. Specialization of duties is based on responsiveness, precision, accuracy, analysis, initiative to follow through/follow up and knowledge gained through experience on the job. These employees may provide assistance or answer questions of less experienced coworkers. Performs other duties as assigned by supervisor.

### **Essential Job Functions**

A. Discovery

1. Identifies businesses within the taxing jurisdiction using all available sources, including but not limited to real property appraisal reports and property record Cards; state, county and city business licenses and sales tax accounts; telephone directories; print and electronic media.
2. Identify personal property not reported.

B. Auditing

1. Performs review audits on returns filed each year and telephone audits as instructed.
2. Assists in the performance of physical inspection, detailed desk audits and detailed on-site audits as needed.

C. Appraisal:

1. Calculates the market value of personal property using the three (3) approaches to value: cost, sales comparison and income approach, as well as the Grid Method as outlined in the Alabama Personal Property Appraisal Manual.
2. Assess the value of business personal property that is owned by businesses in the county.

D. Administrative

1. Completes necessary correspondence, filing, phone calls, and research to determine correct values of items listed on Business Personal Property returns.
2. Data entry of personal property returns.
3. Compiles and maintains an accurate listing of all businesses within the taxing jurisdiction.
4. Ensures that each business is mailed a Business Personal Property Return.
5. Mails demand notices to all taxpayers not filing by December 31 of each year.
6. Maintain paper and computer files with high degree of accuracy.
7. Locate parcel numbers or PPINs for personal property returns and link
8. Link business personal property to real property situs.
9. Prepare supplemental and escape tax bills as necessary.
10. Create/delete businesses from computer and paper filing system.
11. Perform routine clerical work on a repetitive basis.

E. Office Management

1. Cross-training among other staff to include teaching and learning the duties and functions of other positions within the Revenue office.
2. Assists in training new or less experienced staff on various aspects of the departments process.
3. Answer telephone.
4. Filing as needed.
5. Maintain accurate daily report of amount of work and time spent.

F. Assisting public and other departments

1. Send correspondence to property owners as needed.
2. Answer telephones and other inquiries.

3. Work very closely with Appraisal and Assessment.
4. Work with Board of Equalization when needed, following up on things sent for clarification.
5. Work with municipalities, other county departments, and the appraisal department in the discovery of Personal Property within the county.

### **Knowledge, Skills, and Abilities**

1. Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values, assessed values and taxes
2. Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
3. Ability to communicate orally with individuals such as coworkers, taxpayers, taxpayer agents, government officials and attorneys to obtain and provide information.
4. Ability to read and comprehend maps, records, deeds, legal documents, financial reports, state and federal laws and regulations, court decisions, business records and other correspondence.
5. Ability to establish and maintain effective working relationships with taxpayers and coworkers.
6. Ability to operate standard office equipment including calculator, fax machine, printer, and copier.
7. Ability to operate a computer and software such as database, spreadsheets, and word processing as needed to analyze and compile data.
8. Ability to detect accounting and reporting irregularities.
9. Knowledge of accounting and auditing principles and procedures.
10. Knowledge of accounting data processing systems.
11. Knowledge of standard business and financial records.
12. Knowledge of current laws, methods, procedures and practices of business personal property appraisal as outlined in the Alabama Personal Property Appraisal Manual.

### **Physical Characteristics**

1. See well enough to read fine print, maps and aerial photos.
2. Hear well enough to respond to verbal communication.
3. Speak well enough to testify in court and explain appraisal process to the Board of Equalization.
4. Body movement or mobility to be able to move about on all types of construction sites and different terrain.
5. Stamina to withstand adverse weather conditions such as heat and cold when reviewing parcels in the county.
6. Physical ability or mobility to successfully perform in an office environment including everyday tasks such as typing; sitting; standing; bending; lifting; moving or carrying file boxes or boxes of paper.

### **Other Characteristics**

1. Must be 21 years of age.
2. Be willing to travel throughout the county.
3. Be willing to work overtime and on weekends as required.
4. Be willing to travel in and out of the state of Alabama for educational requirements and training.

### **Minimum Requirements**

1. High school diploma with two (2) years of college level courses in business administration, accounting, taxation, law, property valuation or related fields.
2. Prior related training and experience will be considered in lieu of college education.
3. Must have Support Staff designation through the Alabama Property Tax Education and Certification Program and a minimum of three (3) years' experience as a Personal Property Support Technician.
4. Must possess a valid Alabama driver's license and be insurable through the County Commission.

## **POSITION DESCRIPTION**

Title: Real Property Specialist I

Dept: Revenue Commission

Job Analysis: November 2005, June 2010, August 2011, **September 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports to: Appraisal Clerk Supervisor, Appraisal Administrator, Assistant Appraisal Administrator, and Revenue Commissioner

Subordinate staff: None

Internal contacts: Members of the Revenue Commissioner's Office

External contacts: General Public, Elected Officials

Status: Classified/Non-Exempt (~~306~~ **307**)

### **Job Summary**

Work involves advanced clerical duties, sometimes complex due to the wide array of policies, guidelines and regulations. Work is performed by standard operating procedures but requires using independent judgment and initiative based on knowledge and adhering to the laws, rules, regulations, policies & procedures governing the department. Specialization of duties is based on responsiveness, precision, accuracy, analysis, initiative to follow through/follow up and knowledge gained through experience on the job. These employees may provide assistance or answer questions of less experienced coworkers. Employees are delegated a greater range of supervisory responsibility. They do not require close supervision.

### **Essential Functions of Work**

The employee, based on their knowledge of our office practice, policies and requirements:

1. Provides a range of clerical responsibilities and actions without repeated instruction and/or review.
2. These employees train and instruct subordinates in operating procedures and practices.
3. They assist and relieve their supervisor of a wide range of administrative details such as updating coworkers on policy and procedure changes, responding to complaints and inquiries

from the public, ordering supplies or services, overseeing the maintenance of record keeping and filing systems, and assisting the appraisers.

4. Their essential domain is data input and retrieval, maintaining building permits and change forms, and preparing the informal hearings and BOE meetings.

### **Supervision Exercised**

The employee assists in orienting, training and reviewing the work of subordinate clerical employees.

### **Working Environment/Physical Demands**

Office environment with every day risks or discomforts. Work is mostly sitting with occasional walking, standing, bending & carrying a file drawer or box of papers or files.

### **Knowledge, Skill, and Abilities**

1. Knowledge of modern office practices, procedures & equipment.
2. Knowledge of business English, spelling and math.
3. Ability to use mathematical principles to make accurate and rapid calculations.
4. Knowledge and ability to follow and apply departmental rules, regulations, procedures and functions.
5. Ability to accurately prepare, process, sort and file a variety of forms, reports, records and documents.
6. Ability to read, comprehend, and follow simple oral and written instructions.
7. Ability to establish and maintain effective working relationships with other employees and the public.
8. Ability to direct the work of subordinate clerical personnel performing a variety of functions.
9. Ability to receive and resolve questions and complaints from the public.
10. Skills are needed for operation of standard office equipment including a personal computer, AS400, printer, copy machine, fax machine and calculator.

### **Minimum Qualifications**

1. High school diploma or GED.
2. Must have Support Staff designation through the Alabama Property Tax Education and Certification Program and a minimum of 5 years as a Real Property Support Technician.