



POSITION DESCRIPTION

Title: Administrator of Personal Property

Department: Revenue Commission

Job Analysis: July 2010, August 2011, Sept 2014, January 2015, [January 2018](#)

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: Chief Appraiser

Subordinate Staff: Personal Property Appraiser's III, II, I, [Trainee](#),
Personal Property Specialist, and Personal Property Support Technician

Internal Contacts: All Departments within the Revenue Commissioner's Office.

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

Status: Classified/Exempt (EC-07)

Job Summary

Under the administrative direction of the Revenue Commissioner, the Administrator of Personal Property coordinates and supervises the work of Personal Property Appraisers and Support Staff assigned to the Personal Property Department. The Personal Property Administrator will establish and maintain an ongoing training program to train the Assistant Administrator in every facet of the Personal Property Department.

Job Domains

A. Office Management (60%)

Supervises, assigns, and reviews work of Personal Property Appraisers and Support Staff. Trains entire departmental staff in policies and procedures. Explains department policies and procedures to new staff members. Assists entire Department with problems in performance of their duties. Ensures office equipment is maintained. Resolves problems with taxpayers as needed.

B. Research and Analysis (25%)

Conducts Personal Property studies. Submits reports of studies to the Alabama Department of Revenue for approval. Defends assessments before the Board of Equalization and Courts. Conducts informal hearings with taxpayers. Conducts telephone audits, physical inspection audits, detailed onsite audits, and detailed desk audits. Coordinates the notice and appeals process.

C. Personal Property Tax Appraisal (10%)

Directs implementation plan requiring all property subject to Ad Valorem taxation to be appraised at its current fair and reasonable market value. Updates assessments appropriately upon receiving tax returns. Calculates and assesses Public Utilities and all abated personal property accounts. Communicates information to taxpayers and tax reps.

D. Miscellaneous (5%)

Assists public examiners by answering questions and/or furnishing data upon request. Aggressively pursues documents and compute 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 real property appraisal as outlined in the Alabama Real Property Appraisal Manual.
2. Extensive knowledge of current laws, methods, procedures and practices of personal property appraisal and audit as outlined in the Alabama Personal Property Appraisal Manual and the Alabama Personal Property Audit Manual.
3. Extensive knowledge of departmental regulations, policies and procedures.
4. Knowledge of various assessment procedures, tax laws, files, forms, and computations.
5. Extensive knowledge of modern office management and supervision.
6. Knowledge of real estate appraisal and assessment protocol.
7. Knowledge of building construction costs.
8. Knowledge of Probate Judge's office concerning deeds, mortgages, and covenants.
9. Skilled in budget preparation.
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 file documents, records, and tax liens.
13. Ability to establish and maintain effective working relationships with taxpayers and co-workers.
14. Ability to direct the work of support staff and appraisal personnel performing a variety of clerical and appraisal functions.
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.

Other Characteristics

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

Minimum Requirements

1. Must possess a high school diploma with at least two (2) years of college level courses in business administration, accounting, taxation, law, property valuation or related fields. In addition to the above educational requirements, the Administrator of Personal Property shall have not less than five (5) years Personal Property appraisal experience involving extensive commercial and industrial properties. Consideration will be given for the successful completion of certain courses offered by IAAO, SRA, or other recognized appraisal organizations. Prior appraisal training and experience will be considered in lieu of college education.
2. Must possess a valid driver's license and be insurable through the County Commission.

POSITION DESCRIPTION

Title: Personal Property Appraiser I

Department: Revenue Commission

Job Analysis: September 2018

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: Personal Property Administrator or Assistant Administrator, Consultant or Other Senior Appraisal Staff

Subordinate Staff: Personal Property Appraiser Trainee

Internal Contacts: Appraisal Department Employees, Revenue Office Personnel

External Contacts: Taxpayers, Taxpayer Representatives, Accountants, Other County Departments, and Department of Revenue

Status: Classified/Non-Exempt (H)

Job Summary

Under the direction of the Personal Property Administrator or other senior appraisal staff, the Appraiser I performs business personal property discovery, appraisals, physical inspections and collections to ensure the accurate and lawful valuation and collection of tax revenue in the County. The Personal Property Appraiser I also assists in the auditing of small to medium size businesses which distinguishes this position from that of Appraiser Trainee. Performs other duties as assigned by supervisor.

Job Domains

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

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

C. Appraisal: 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: Performs review audits on every return filed each year and telephone audits as needed. Assists in the performance of physical inspection, detailed desk, and detailed on-site audits of small to medium size businesses.

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

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. Skilled in English, math and spelling.
7. Ability to detect accounting and reporting irregularities.
8. Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records.
9. Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports and forms.
10. Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information.
11. Ability to prepare audit reports for small to medium size businesses.
12. Ability to direct the work of subordinate appraisal personnel performing personal property clerical and discovery activities.
13. Ability to establish and maintain effective working relationships with taxpayers and coworkers.
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.
16. Ability to operate field mapping and appraisal equipment.

Other Characteristics

1. Must be 21 years of age. Must possess a valid Alabama driver's license and be insurable through the Baldwin County Commission.

2. Work Conditions. An Appraiser I will be required to work outdoors as well as in an office environment.

Minimum Requirements

1. Minimum of 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 IX/Alabama Personal Property Appraisal Manual and IAAO 101/ Fundamentals of Real Property Appraisal.

POSITION DESCRIPTION

Title: Personal Property Appraiser Trainee

Department: Revenue Commission

Job Analysis: September 2018

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: Personal Property Administrator, Assistant Administrator and Consultant

Subordinate Staff: None

Internal Contacts: Appraisal Department Employees, Revenue Office Personnel

External Contacts: Taxpayers, Taxpayer Representatives, Accountants, Other County Departments, and Department of Revenue

Status: Classified/Non-Exempt (H)

Job Summary

Under the direct supervision of the Administrator/Assistant Administrator/Consultant and other senior staff, the Personal Property 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 Personal Property Appraiser Trainee also performs review audits and telephone audits to ensure the accurate and lawful reporting of taxable business personal property. In addition, the Personal Property Appraiser Trainee assists Senior Appraisal Staff 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.

Job Domains

- A. Discovery: 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 city business licenses and sales tax accounts; telephone directories; news media; and physical canvass.

- B. Administration: Compiles and maintains an accurate listing of all businesses within the taxing jurisdiction. Ensures that each business is mailed a Business Personal Property Return. Mails demand notices to all taxpayers not filing by December 31 of each.
- C. Appraisal: Calculates the market value of personal property using the Cost Approach or Grid method as outlined in the Alabama Personal Property Appraisal Manual.
- D. Auditing: Performs review audits on every return filed each year and telephone audits as needed.
- E. Physical Inspections: Assists in the performance of on-site physical inspections of the assets located at each business. Compares listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections. Gathers necessary information to accurately list all observed assets. Makes appropriate adjustments so that all assets are correctly assessed.

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. Skilled in English, math and spelling.
- 3. Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling, and business writing to prepare letters, memoranda, reports, and forms.
- 4. Ability to communicate orally with individuals such as coworkers, taxpayers, taxpayer agents, government officials and attorneys to obtain and provide information.
- 5. 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.
- 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.

Other Characteristics

- 1. Must be 21 years of age. Must possess a valid Alabama driver's license and be insurable through the Baldwin County Commission.
- 2. Work Conditions. An Appraiser Trainee will be required to work outdoors as well as in an office environment.

Minimum Requirements

- 1. High school diploma or equivalent required. Additional education and/or training may be considered.

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.