

Reappraisal  
Chief Appraiser  
123  
Grade S323

Reappraisal  
Assistant Chief Appraiser  
5516  
Grade S320

Approved 01/05/2021  
For Approval 09/21/2021

Reappraisal  
Real Property Appraisal Supervisor  
5302  
Grade S316

Reappraisal  
Real Property Appraisal Supervisor  
5406  
Grade S316

Reappraisal  
Real Property Appraisal Supervisor  
5303  
Grade S316

Real Prop. Appraiser III  
5570  
Grade 313

Real Prop. Appraiser Trainee  
5332  
Grade 309

Real Prop. Appraiser I  
751  
Grade 310

Real Prop. Appraiser III  
996  
Grade 313

Real Prop Current Use Analyst  
381  
Grade 311

Real Prop. Appraiser II  
TBD  
Grade 311

Real Prop. Appraiser Trainee  
5333  
Grade 309

Real Prop. Appraiser I  
4099  
Grade 310

Real Prop. Appraiser II  
5345  
Grade 311

Real Property Sales Analyst  
177  
Grade 310

Real Prop. Appraiser I  
5348  
Grade 310

Real Prop. Appraiser Trainee  
5334  
Grade 309

Real Prop. Appraiser I  
5517  
Grade 310

Real Property Sales Analyst  
4006  
Grade 310

Real Prop. Appraiser I  
5375  
Grade 310

Real Prop. Appraiser Trainee  
5335  
Grade 309

Real Prop. Appraiser I  
5349  
Grade 310

Real Prop. Analyst II  
5569  
Grade 314

Real Prop. Appraiser I  
5519  
Grade 310

Real Prop. Appraiser I  
5374  
Grade 310

Real Property Analyst I  
181  
Grade 310

Real Prop. Appraiser Trainee  
5300  
Grade 309

Real Prop. Appraiser I  
5448  
Grade 310

Real Property Analyst I  
1037  
Grade 310

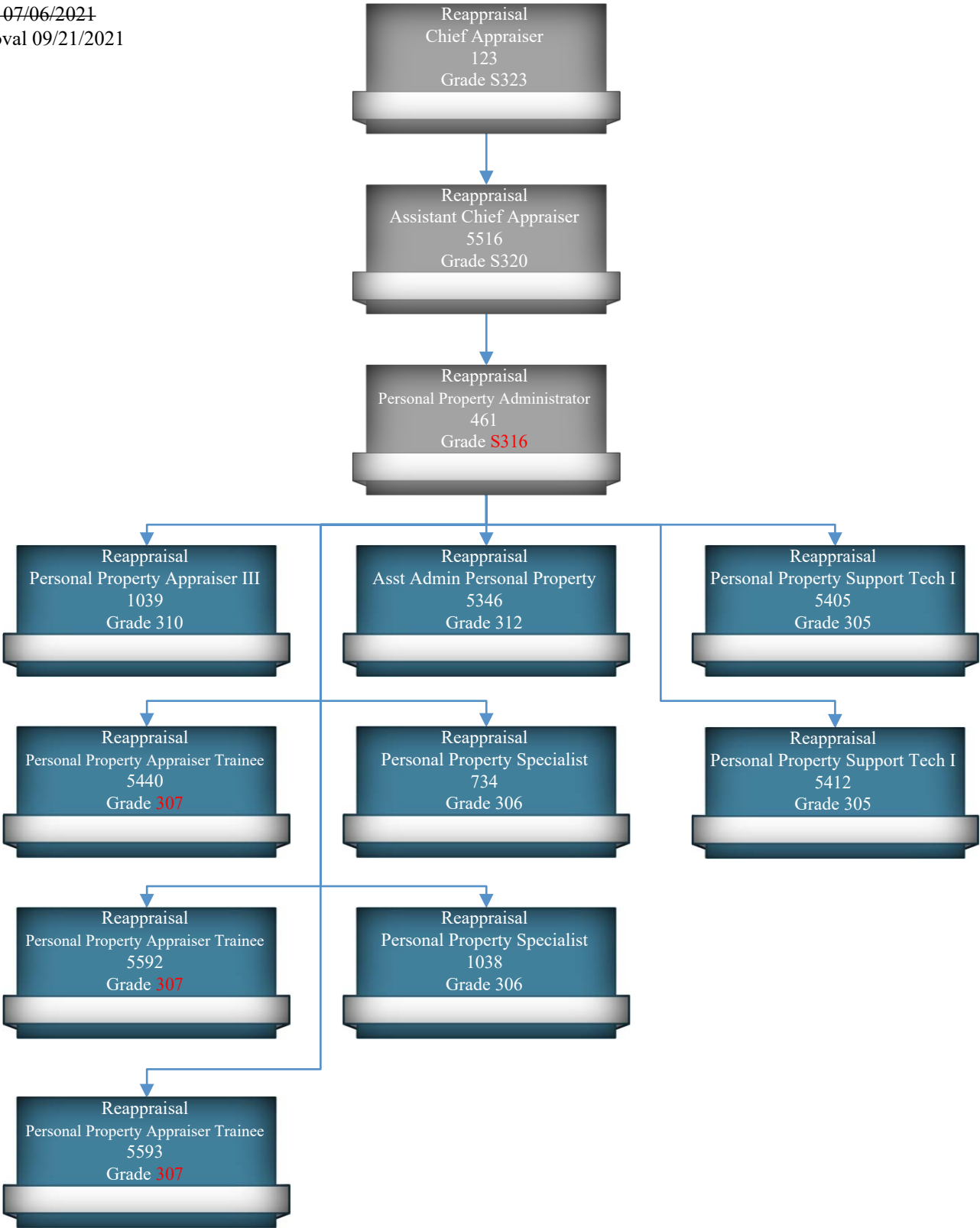
Real Prop. Appraiser I  
5449  
Grade 310

Real Property Analyst I  
3014  
Grade 310

Real Prop. Appraiser I  
5518  
Grade 310

Real Property Analyst I  
5305  
Grade 310

Real Prop. Appraiser I  
5520  
Grade 310



## **POSITION DESCRIPTION**

Title: Administrator of Personal Property

Department: Revenue Commission

Job Analysis: 07/2010, 08/2011, 09/2014, 01/2015, 01/2018, 09/21

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 (**S316**)

### **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: Assistant Administrator of Assessment

Department: Revenue Commission

Job Analysis: September 2021

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 Assessment, Revenue Commissioner, Chief Clerk

Subordinate Staff: Assessment Support Tech I, II, III & Specialist

Internal Contacts: Members of Revenue Commissioner's Office

External Contacts: General Public, Various State Agencies  
Revenue Commission, other County Offices

Status: Classified/Exempt (S313)

### **Job Summary**

Work involves coordinating subordinate employees and/or providing the combination of advanced secretarial assistance, personnel assistance, and administrative assistance.

Positions in this class are distinguished from Support Tech and Specialist by being delegated a greater range of responsibility over subordinates or by the highly varied and variable nature of the work. Positions may be distinguished by combination of confidential and sensitive assignments performed on behalf of higher-ranking officials or the Administrator of Assessing.

Assesses real property, personal property, corporations, and mineral rights. Prepares various records such as assessment sheets, change forms, current use applications, etc. Makes copies of records, forms, etc. upon request. Assists public with research activities. Transfers and posts data regarding assessments, current use, changes in land value, etc.. Enters changes in information into computer and reviews data for errors. Files and maintains change forms, assessments, property record cards, etc.. Answer telephone, routes calls, relays messages, greets visitors, and provides assistance and/or information.

### **Job Domains**

A. Supervision



1. Assist in supervision, review, and assign work of office assistants.
2. Train personnel in assessing and clerical work.
3. Maintain department personnel files and reviews.
4. Train new employees.
5. Organize workflow to meet time schedules.
6. Maintain timecards and attendance records.

#### B. Assessing

1. Enter requests, current use applications, summer home applications, homestead exemption forms and other related forms into computer.
2. Assess any new deeds that have been recorded in the Probate office, assess corporations, mineral rights, personal property.
3. Verify assessments, map reviews and property ownership, check description and date of deed. If in prior owner's name, determine parcel number by computer.
4. Assess parcel to grantee, determine if homestead is needed and what type, check summer home or current use and determine correct classification.
5. Enter correct type of homestead.
6. Determine if parcel mapped wrong by checking point of beginning on deed and work with mapper to correct error.
7. Enter requests, explain who needs the information and give all necessary information so appraiser or mapper understands.
8. If error has been made, post correction to abstract.
9. Make photostatic copies of various documents such as letters of disability, assessments, abstracts, GEO printouts, death certificates and wills, etc., and write receipts.
10. Look-up taxpayers' taxes as requested.
11. Show the public, title workers, etc., the records and how to use them.
12. Receive and make copies of registration on mobile homes in order to remove them from tax bills.
13. Post tax sale redemptions to assessments.

#### C. Electronic Data Processing

1. Review all assessment sheets to ensure all necessary information has been entered accurately in computer.
2. Verify any changes in land value, description, improvements, ownership, etc., from appraisal to assessment.
3. Review assessments for exemptions, class and signature.
4. Post various data such as descriptions of improvements and appraised value, current use, summer homes, correct ownership, dimensions, section, township, range, Board of Equalization values, etc..
5. Key in new parcels into computer.
6. Assign new account numbers and post account numbers.
7. Enter changes of ownership, property description, address and exemptions.
8. Prepare supplements and credits.

9. Review data for errors.
10. Make any address changes.
11. Determine if parcel sold to State or individual; if taxes sold to individual, make sure tax bill is issued.

#### D. Filing

1. Assemble and file assessments, affidavits, change forms in alphabetical order.
2. File change forms, property record cards in geographical order.
3. File affidavits to assessment sheets.

#### E. Reception and Referral

1. Answer telephone, route calls, relay messages, provide information.
2. Greet visitors, route to particular office or individual, provide assistance and/or information.

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

(Any item with an asterisk will be taught on the job)

1. Verbal skills to communicate effectively with general public, co-workers, and supervisors.
2. Math skills to calculate taxes based on formula and to perform other basic mathematical operations.
3. Writing skills to neatly and clearly complete forms, records, and reports.
4. Reading skills to understand legal documents, maps, wills, etc.
5. Ability to operate office machines such as calculator, CRT terminal, copy machine.
6. Knowledge of general office procedures.
7. \*Knowledge of filing systems.
8. \*Knowledge of county policies and procedures.
9. Knowledge of state and county tax laws.
10. Ability to exercise independent judgment.

### **Physical Characteristics**

(In cases of physical handicap, reasonable accommodations will be made)

1. See well enough to read fine print and numbers without error or transposition.
2. Hear well enough to respond to verbal communication.
3. Speak well enough to communicate in a clear, polite, and courteous manner.
4. Body movement or mobility to bend, lift, stand, or move.
5. Strength to lift heavy books.
6. Stamina to stand on feet during long periods of time.

### **Other Characteristics**

1. Must be willing to work overtime to complete work within specified period of time.

2. Be willing to travel within the county to Satellite offices as job requires and to attend various workshops, training sessions, etc.

### **Minimum Qualifications**

1. Graduation from a four-year college with major coursework in accounting or business administration is desirable.
2. Experience in governmental accounting with emphasis in the field of ad valorem and taxation is desirable.

## **POSITION DESCRIPTION**

Title: Assistant Administrator of Collections

Department: Revenue Commission

Job Analysis: September 2021

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 Collections, Revenue Commissioner, Chief Clerk

Subordinate Staff: Collections Support Technician I, II, Specialist, Bookkeeper, Switchboard Operator

Internal Contacts: Members of Revenue Commissioner's Office

External Contacts: General Public

Status: Classified/Exempt (S313)

### **Job Summary**

Assists with supervision and training of office staff and managing daily operations of Collection Department. Prepares and maintains various financial records and reports. Prepares work procedures and office policies. Maintains audit control over accounting of funds charged for collection. Assist Revenue Commissioner with final settlement and other annual reports.

### **Job Domains**

#### **A. Supervision**

1. Coordinate, assign, and review work of office staff.
2. Explain department policies, procedures, and regulations to office staff.
2. Establish and maintain effective working relationships with office staffs and public.
3. Train personnel as required in collection and disbursement of taxes.
4. Maintain timecards and attendance records.

#### **B. Accounting and Financial Management**

1. Maintain audit control over accounting of funds charged for collection.
2. Assist auditor in the annual audit.

3. Maintain banking records of deposits and disbursements made monthly.
4. Make annual tax settlement with state tax comptroller.
5. Prepare and maintain various financial and accounting records and reports.
6. Oversee bank deposits and reconciliation of bank statements to ledgers and cashbook.
7. Make remittances to various agencies as required by law.

#### C. Miscellaneous

1. Prepare work procedures and office policies.
2. Explain tax laws and procedures and advise taxpayers concerning tax problems.
2. Perform other functions as required in the operation of the office.

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

(Any item with an asterisk will be taught on the job)

1. Skills to communicate effectively with subordinates and public.
2. Math skills to compute taxes based on a formula and to perform basic mathematical operations.
3. Skills to prepare correspondence and reports.
4. Skills to read and understand Alabama revenue codes, legal documents, tax laws, and regulations, etc.
5. Ability to establish and maintain effective working relationships with subordinates and supervisor.
6. Thorough knowledge of current state laws, local laws, Attorney General's opinions, policies and practices governing property assessment and property tax collection.
7. Working knowledge of business methods, principles, and practices.
8. Knowledge of accounting and auditing principles and methods and their application to commercial accounting systems.
9. Skills in establishing and maintaining effective public relations with particular reference to handling controversial matters tactfully.
10. Ability to supervise and train small office staff.
11. Ability to explain provisions of laws and regulations clearly.
12. Ability to work independently and to exercise good judgment in making decisions in accordance with department policies and procedures.

### **Other Characteristics**

1. Must be willing to work overtime to complete work within a specified period.

### **Minimum Qualifications**

1. Graduation from a four-year college with major coursework in accounting or business administration is desirable.
2. Experience in governmental accounting with emphasis in the field of ad valorem and taxation is desirable.

## **POSITION DESCRIPTION**

Title: Personal Property Appraiser I

Department: Revenue Commission

Job Analysis: September 2018, December 2020, **September 2021**

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**)

### **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**

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**)

### **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 Trainee

Department: Revenue Commission

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

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**)

### **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.