

**JOB DESCRIPTION**  
**MARSHALL COUNTY, ALABAMA**

**PERSONAL PROPERTY APPRAISER II**

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**Job Grade: 12**

**JOB CODE: 321**

Department: Revenue  
Reports To: Assessment & Collections Administrator  
Date: July 2016  
FLSA: Non-Exempt  
DOT Reference: 188.167-010

**JOB DESCRIPTION**

Perform business personal property discovery, appraisals, physical inspections and audits to ensure the accurate and lawful valuation and collection of tax revenue in the county. Incumbents 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.

**ESSENTIAL JOB FUNCTIONS**

- A. Performs a variety of duties involved in the discovery, administration and appraisal of personal property within the county tax jurisdiction:
1. Identify 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 license and sales tax accounts; telephone directories; news media; and physical canvass.
  2. Compile and maintain an accurate listing of all businesses within the taxing jurisdiction.
  3. Ensure that each business is mailed a Business Personal Property Return.
  4. Mail demand notices to all taxpayers not filing by December 31 of each year.
  5. 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.
- B. Performs audits and physical inspections of businesses:
1. Perform review audits on every return filed each year and telephone audits as needed.
  2. Perform on-site physical inspections of the assets located at each business.
  3. Compare listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections.
  4. Gather necessary information to accurately list all observed assets.
  5. Make appropriate adjustments so that all assets are correctly assessed.
  6. Perform detailed desk audits and detailed on-site audits of businesses within the taxing jurisdiction.

**KNOWLEDGE, SKILLS AND ABILITIES**

- Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values.
- Knowledge of accounting and auditing principles and procedures.
- Knowledge of electronic accounting processing systems.
- Knowledge of standard business and financial records.
- Knowledge of current laws, methods, procedures and practices of business personal property appraisal as outlined in the Alabama Personal Property Appraisal Manual.
- Ability to detect accounting and reporting irregularities.
- Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records.
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling and business writing to prepare letters, memoranda, reports and forms.
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to provide and obtain information.
- Ability to prepare complex audit reports.
- Ability to direct the work of subordinate appraisal personnel performing personal property appraisal and audit activities.
- Ability to establish and maintain effective working relationships with taxpayers and co-workers.
- Ability to receive and resolve complaints and questions from the public.
- Ability to operate standard office equipment including calculator, fax machine and copier.
- Ability to operate a computer and software such as database, spreadsheets and word processing as needed to compile and analyze data.
- Ability to operate field mapping and appraisal equipment.
- Ability to operate a motor vehicle.

**MINIMUM QUALIFICATIONS**

- Two (2) years of college level courses (Associate Degree preferred) in business administration, accounting, taxation, law, property valuation or related fields plus 3 years of experience in appraisal and auditing business personal property.
- Must be 21 years of age.
- Must possess a valid State of Alabama driver's license and a driving record suitable for insurability.
- Current designation as an Alabama Certified Appraiser (Personal Property) through the Alabama Department of Revenue Property Tax Education and Certification Program

**This job description indicates in general the nature and levels of work, knowledge, skills, abilities and other essential functions (as covered under the ADA) expected of an incumbent. It is not designed to cover or contain a comprehensive listing of activities duties or responsibilities required of an incumbent. An incumbent may be asked to perform other duties as required. This job description reflects management's assignment of essential functions and position responsibilities. Nothing in this job description restricts management's rights to assign or reassign duties and responsibilities to this job at any time. Incumbent must be able to perform the essential functions of this position with or without reasonable accommodation.**