



EFFINGHAM COUNTY BOARD OF COMMISSIONERS

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| Job Title: Personal Property Auditor | Job Code: |
| Reports to: Business Personal Property Appraiser | FLSA Status: Non Exempt |
| Department: Tax Assessor | |

Class specifications are intended to present a descriptive list of the range of duties performed by employees in the class. Specifications are **not** intended to reflect all duties performed within the job.

Position Overview:

This position performs audits & appraisal duties in assisting in directing the work of the Tax Assessors Office. The work consists of technical appraisal & audit duties. The volume of work contributes to the complexity of the position. The purpose of this position is to assist in the generation of an accurate tax digest property. Success in this position contributes to the accurate appraisal of property values.

Principal Duties and Responsibilities (Essential Functions):**

The following duties are typical for this classification. Incumbents may not perform all of the listed duties and/or may be required to perform additional or different duties from those set forth below to address business needs and changing business practices.

Plans, directs, and assists in the evaluation personal properties in the county, including conducting audit inspections in the field, obtaining information concerning prior years' asset listings, entering data into a computer, analysis of returns from previous years and reviewing final values for uniformity and level of assessment.

Oversees the receiving of appeals on personal property assessment listings from prior years dealing with audits

Reviews property information with taxpayers explaining how values are determined and answer questions of taxpayers

Supplies information and answers questions from taxpayers, attorneys, and accountants on account information.

Print property record cards/asset listings for personal property for taxpayers

Plan and conduct schedules for audits



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Document findings & research information from audit

Assist with BOE appeals hearings and organizing presentation for hearings

Assist with all matters concerning business personal property

Supervision Received:

Business Personal Property Auditor works under direct supervision of the Business Personal Property Appraiser. Chief Appraiser spot-checks completed work for compliance with procedures, accuracy and final results.

Supervision Exercised:

None

Knowledge of:

Applicable State and Local laws, policies, rules and regulations

Market, cost and income valuation techniques

Appeal Process

Appraisal & Audit practices and techniques, including mass appraisal

Modern office procedure, methods, and equipment, including computers and tablets

Various types of computer software

Principles and procedures of record keeping and reporting

Interpretation of complex information and in conveying it to others in an accurate, complete and understandable manner.

Researching, interpreting, and compiling complex data and other information into a useful product.



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Public and interpersonal relations.

Oral and written communication practices.

Ability to:

Participate in helping to prepare and submitting information a property tax digest concerning the personal property portion

Know GAAP Principles

Apply correctly the three approaches to value in appraising properties.

Operate, maneuver and/or control the actions of various computer hardware and software equipment, and/or materials used in performing essential functions.

Interpretation of statutory requirements, regulations and procedures.

Deal effectively with the general public and with other governmental agencies.

Understand, interpret, explain, and enforce pertinent State and Local policies, laws, rules and regulations.

Effectively present information and respond to questions from state and local officials and the general public.

Qualifications:

Any combination of education and experience that would likely provide the required knowledge and abilities is qualifying. A typical way to obtain the knowledge and abilities would be:

Be 21 years of age or older

High school diploma or GED



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Have at least two years of increasing responsible experience in the accounting or business field (associates degree or certificate in accounting or business field)

Possession of or ability to readily obtain a valid driver's licenses issued by the State of Georgia and a satisfactory Motor Vehicle Record (MVR) in compliance with County Safety and Loss Control Guidelines

Possession of or ability to meet necessary requirements of Appraiser II as mandated by the Georgia Department of Revenue.

Education/Training:

Knowledge and level of competency commonly associated with completion of specialized training, in addition to basic skills typically associated with a high school education or GED.

Experience sufficient to thoroughly understand the work of subordinate positions to be able to answer questions and resolve problems, usually associated with three to five years' experience or service.

Possession of or ability to readily obtain a valid driver's licenses issued by the State of Georgia for the type of vehicle or equipment operated.

Ability to meet necessary requirements of Appraiser I mandated by the Georgia Department of Revenue.

County policies and procedures

The Appraisal Procedures Manual

Georgia Department of Revenue Rules and Regulations

The Official Code of Georgia, Annotated.

Experience:



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Must have one year of increasing Appraisal experience including all classifications of property.

License or Certification:

Possession of a valid State of Georgia driver's license

Possess and maintain an Appraiser I or II certification issued by the State of Georgia Department of Revenue

Physical Demands and Working Conditions:

The conditions herein are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential job functions.

Environment: The work is typically performed in an office and outdoors. The employee may be exposed to dust, dirt, grease, machinery with moving parts, and occasional cold or inclement weather. Standard office setting. Exposure to dust from paperwork. Work environment is both formal and informal, team- and autonomy-oriented, having variable tasks, pace and pressure.

Physical: Primary functions require sufficient physical ability to work in an office setting and operate office equipment. CONTINUOUS sitting, upward and downward flexion of neck; fine finger dexterity and light to moderate finger pressure to manipulate keyboard, equipment controls, and other office equipment; pinch grasp to manipulate writing utensils. FREQUENT side-to-side turning of neck, walking, standing, bending and stooping, pushing/pulling, twisting at waist, moderate wrist torque to twist equipment knobs and dials; lifting objects weighing up to 20 lbs. from below waist to above shoulders and transporting distances up to 50 yards. OCCASIONAL squatting, kneeling, reaching above and at shoulder height, moderate grasping to manipulate reference books and manuals; lifting objects weighing 20-35 lbs. from below waist to above shoulders and transporting distances up to 50 feet.

Vision: See in the normal visual range with or without correction; vision sufficient to read computer screens and printed documents and to operate equipment.



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Hearing: Hear in the normal audio range with or without correction.

** To comply with regulations by the American with Disabilities Act (ADA), the principal duties in job descriptions must be essential to the job. To identify essential functions, focus on the purpose and the result of the duties rather than the manner in which they are performed. The following definition applies: a job function is essential if removal of that function would fundamentally change the job.

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