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| WORKING TITLE: BUSINESS PERSONAL PROPERTY APPRAISER | CLASSIFICATION: APPRAISER 1 |
| DEPARTMENT: ASSESSOR | DIVISION: ASSESSMENT & TAXATION |
| PAY RANGE: OPEU 15 | FLSA CATEGORY: NON-EXEMPT |
| PHYSICAL REQUIREMENTS: ATTACHED | WORKERS COMP CODE: 9410 |
| PPE: PER WORK LOCATION | REVISION DATE: NOVEMBER 2018 |

JOB DESCRIPTION

GENERAL STATEMENT OF DUTIES:

To collect, analyze and input data from business personal property returns, field inspections, financial statements, and accounting records to assure compliance with business personal property assessment statutes and administrative rules. Develop supportable opinions of value for business personal property accounts utilizing IAAO or Appraisal Institute standards. This position works closely with experienced Commercial/Industrial Appraisers to complete tasks assigned. Field work and audits are completed for accuracy and compliance to produce an accurate business personal property valuation. Property types inspected will vary from small home based businesses to large commercial and industrial campuses.

SUPERVISION RECEIVED:

Works under the immediate supervision of the Chief Appraiser who reviews work for conformance with established business personal property appraisal procedures and policies.

SUPERVISION EXERCISED:

Supervision is not a responsibility of this position.

DUTIES AND RESPONSIBILITIES INCLUDE ESSENTIAL FUNCTIONS OF POSITIONS ASSIGNED TO THIS CLASSIFICATION. DEPENDING ON ASSIGNMENT, THE EMPLOYEE MAY PERFORM A COMBINATION OF SOME OR ALL OF THE FOLLOWING DUTIES:

- Develops appraisals for business personal property accounts. Reviews confidential business personal property returns, depreciation schedules, business personal property benchmarks, recent sales of business personal property, machinery, and equipment. Reviews additional reports such as financial statements and accounting records as necessary.
- Assists the public by responding to their inquiries and providing information pertinent to their concerns; refers problems or questions unable to answer to supervisor.
- Performs field inspections and audits of business personal property accounts. Communicates with business owner to determine: accuracy of filings; accuracy of the classification of personal and real property; the condition and depreciation level of reported assets; the functional utility of assets report. Identifies assets from asset lists filed to determine omitted, deleted, or new property.
- Provides supportable and accurate real market values of business personal property

accounts when necessary for Request for Reviews, BoPTA and Oregon Tax Court.

- Corresponds with the public in an office environment, onsite at a business, or at conferences, in both written and verbal manners.
- Gathers information about new businesses in Yamhill County. Analyzes information from assumed business names lists, tenant lists, renditions, taxpayer's notes and returns, building permits, newspaper articles, state and city directories, and industries.
- Assists the management team in the training of staff as necessary.
- Submits suggested updated office policy and procedures related to business personal property appraisal to the management team for review and implementation.
- Performs other related work as required to maintain the accuracy of business personal property accounts (ownership, addresses, mailings, notifications).

JOB SPECIFICATION

KNOWLEDGE OF:

- Mathematics and accounting procedures.
- Modern principles and practices used in business personal property appraisal.
- The fundamental principles of business personal property tax laws and administrative rules for the State of Oregon.

SKILL IN:

- Reading and understanding appraisal manuals.
- Communicating effectively, both orally and in writing.
- Operating a PC, including the use of the Microsoft Suite.
- Reading and understanding maps.
- Establishing and maintaining effective working relationships with supervisors, co-workers, other county employees, business owners, tax representatives, and the general public.

ABILITY TO:

- Perform moderately complex arithmetic computations.
- Gather, analyze and interpret statistical data.
- Interpret functionality of assets in industrial and farm uses.
- Read and understand maps to determine property locations.
- Read, understand, interpret, and apply state statutes and administrative rules governing valuation of business personal property.
- Make sound judgements regarding property values and engage with property owners to resolve valuation complaints.
- Draft clear and concise reports relating to business personal property appraised.
- Read and work within Excel workbooks, Access databases and PDF documents.
- Work independently.
- Establish and maintain effective working relationships with supervisors, co-workers, other county employees, and the general public.
- Interact with the public in a courteous and tactful manner, sometimes under stressful

situations.

- Attend work, conferences and trainings as scheduled and/or required.

MINIMUM EXPERIENCE AND TRAINING:

A BA/BS degree (or higher) in finance, accounting, real estate, business administration or a related field, *or* any combination of experience or education equivalent to two years in a field that would demonstrate the capacity to work as a business personal property appraiser. Examples include: previous experience as a business personal property appraiser; accounting; auditing; tax preparation; real estate; a real property appraiser.

Possession of Oregon State Certification as a property appraiser is required.

OTHER REQUIREMENTS:

The ability to secure and maintain a driver's license valid in the state of Oregon, or an acceptable alternative means of transportation. Employee may be required to drive a County vehicle. Employees authorized to operate a private vehicle on County business are required to carry a valid driver's license and liability insurance minimums as outlined in ORS 806.070.

Operating photographic equipment and a wide range of computer devices, including PC's and tablets.

May be subject to successful completion of a background check.

WORK ENVIRONMENT/PHYSICAL DEMANDS SUMMARY:

The incumbent works approximately 75% in an office environment and uses a computer, telephone and other office equipment as needed to perform duties. Then other 25% of the time, the incumbent will be in the field completing site inspections that may require the employee to walk on dry and wet pavement, unstable grounds such as loose gravel, grassy areas, or muddy/wet areas. The noise level in the office environment is typical of that of a typical professional office; whereas the noise level in the field may include loud noises associated with manufacturing or construction processes. Incumbent may encounter frequent interruptions throughout the work day.

The employee is regularly required to sit, talk, or hear; frequently required to use repetitive hand motion, handle or feel, and to stand, walk, reach, bend or lift up to 20 pounds regularly and 30 pounds occasionally.

Contact with the public in home or office environments may risk exposure to irrational/hostile behavior, contagious diseases, or contact with domestic animals.

The physical demands 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 functions.

This job description in no way states or implies that these are the only duties to be performed by an employee occupying this position. Employees may be required to perform other related duties as assigned, to ensure workload coverage. Employees are required to follow any other job-related

instructions and to perform any other job-related duties requested by their supervisor. This job description does NOT constitute an employment agreement between the employer and employee and is subject to change by the employer as the organizational needs and requirements of the job change.

The job specification requirements stated are representative of minimum levels of knowledge, skills, and abilities to perform this job successfully. Any satisfactory equivalent combination of experience and training which ensures the ability to perform the work may substitute for the above so that the employee will possess the abilities or aptitudes to perform each duty proficiently.