JOB TITLE: Real Property Appraiser I

DEPARTMENT: Tax, Rutherford County

JOB SUMMARY: This position performs technical work in appraising land, residential buildings and building improvements, and mobile homes for tax assessment purposes.

MAJOR DUTIES:

- Appraises residential dwellings; determines exterior and interior dimensions of dwellings including the foundation, exterior walls, type of roofing, number of rooms, basement area, interior finish, type of insulation, and heating and air conditioning; determines functional and physical depreciation of the structure; determines the grade of the dwelling according to a predetermined scale.

- Studies building plans and information pertaining to sales and specifications to obtain data regarding size, type of construction, and other factors which affect property value.

- Prepares field cards on each site; lists name, type of construction, and map number or location.

- Appraises lots in subdivisions or other land splits; measures area to obtain footage or acreage; considers features of the land and investigates selling price of similar property to determine market value; uses a variety of Tax Office records to obtain data concerning location, owner, and dimensions of the property.

- Assists interested persons in obtaining data concerning property locations and ownership, assessed value of property, and other information.

- Resolves new construction and land value complaints; assists taxpayers in correcting records of real property listings; lists in detail all changes made on property record cards and makes entries onto transfer cards.

- Reviews appraisals and determines whether or not assessment should be modified; defends values and makes recommendations to Board of Equalization and Review and Board of Appeals.

- Obtains building and septic tank permits for mobile homes, porches, decks, and carports; locates sites on maps; appraises mobile homes; establishes grade, determines whether permanently underpinned, measures decks and porches, determines number of plumbing fixtures and heating and cooling type; determines need for establishing additional building sites or mobile home hook-ups; draws or sketches double-wides, attachments, garages, and outbuildings.

- Submits appraisal data to listing personnel for entry into database.
Searches for unlisted mobile homes; identifies mobile home not displaying stickers; notifies owner or resident of need to pay taxes.

Processes reports from mobile home park and campground owners and operators.

Verifies names and number of certified solid waste haulers with Solid Waste Director’s office; compares lists against database and taxpayer accounts; reconciles accounts.

Sorts affidavits for unoccupied dwellings and visits properties to verify; prepares releases or refunds as necessary.

Reviews and modifies neighborhood codes, values, and boundaries for reappraisal.

Reviews property and values from listing abstracts.

Audits all releases and refunds annually.

Performs other related duties as assigned.

KNOWLEDGE REQUIRED BY THE POSITION:

Knowledge of procedures used to determine valuations of residential, commercial, industrial, and agricultural property.

Knowledge of state laws pertaining to property taxation, appraisal, and land use.

Knowledge of building and construction principles and practices.

Knowledge of state Department of Revenue regulations.

Knowledge of techniques used in determining fair market value.

Knowledge of county rules and regulations regarding property taxation and appraisal methods.

Knowledge of the geography and location of properties in the county.

Skill in maintaining accurate records.

Skill in collecting, analyzing, and comparing data.

Skill in performing advanced mathematical calculations.
Skill in reading blueprints, plans, and drawings.

Skill in reading and interpreting maps, deed information, and costing manuals.

Skill in using a computer, calculator, copier, facsimile machine, and drafting equipment.

Skill in oral and written communication.

SUPERVISORY CONTROLS: The Real Estate Division Manager assigns work in terms of general instructions. Completed work is spot-checked for compliance with procedures, accuracy, and the nature and propriety of the final results.

GUIDELINES: Guidelines include The Uniform Standards of Professional Appraisal Practice, Department of Revenue regulations, property valuation guides, county and department policies and procedures, and standard appraisal techniques. These guidelines require judgment, selection, and interpretation in application.

COMPLEXITY: The work consists of related technical appraisal duties. The need to consider a large number of factors contributes to the complexity of the position.

SCOPE AND EFFECT: The purpose of this position is to appraise property within Rutherford County. Successful performance helps ensure that property values are equitably assessed and affects the county budget.

PERSONAL CONTACTS: Contacts are typically with co-workers, other county employees, property owners, state employees, surveyors, real estate appraisers, and the general public.

PURPOSE OF CONTACTS: Contacts are typically to give and exchange information, provide services, resolve problems, and justify or defend matters.

PHYSICAL DEMANDS: The work is typically performed while sitting, standing, walking, or stooping. The employee occasionally lifts light objects.

WORK ENVIRONMENT: The work is typically performed in an office and outdoors.

SUPERVISORY AND MANAGEMENT RESPONSIBILITY: None.

MINIMUM QUALIFICATIONS:

Knowledge and level of competency commonly associated with the completion of specialized training in the field of work, in addition to basic skills typically associated with a high school education.
• Sufficient experience to understand the basic principles relevant to the major duties of
  the position, usually associated with the completion of an apprenticeship/internship or
  having had a similar position for one to two years.

• Possession of or ability to readily obtain a valid driver's license issued by the State of
  North Carolina for the type of vehicle or equipment operated.

• Certification as a tax appraiser by the Ad Valorem Tax Division of the North Carolina
  Department of Revenue and Certification by the North Carolina Association of
  Assessing Officers.