

**ROWAN COUNTY  
HUMAN RESOURCES**

**JOB DESCRIPTION**

**Job Title** : Appraiser  
**Department**: Tax Administration  
**Revised** : October 2012

**Class** : Technician  
**FLSA** : Non-exempt

*This job description supersedes any prior description for the Appraiser classification.*

**GENERAL DESCRIPTION**

Complex technical work in the Tax Administration Department dealing with the assessment and valuation of land, construction improvements to the land, business property, industrial, or personal property. Supervision is received from a superior such as the Business Personal Property Manager, Real & Personal Property Manager, or the Tax Administrator who reviews work through periodic conferences and analysis of work performed.

**ESSENTIAL JOB FUNCTIONS** (Any one position may not include all of the duties listed, nor do the listed examples include all tasks which may be found in positions of this class.)

Assists the public or their agents in the proper listing for taxation of land, machinery, equipment, fixtures, inventories, motor vehicles, airplanes, and leasehold improvements; reviews listing for compliance with the legal requirements for accuracy.

Determines land value of properties that have been divided; reviews new subdivisions for type of roads, zoning, water and sewer in order to determine a tax value of new parcels.

Conducts field reviews, measures, lists, and places assessments on new property or old properties with improvements using the proper assessment concepts and depreciation schedules.

Updates listing directory by adding new listings and deleting discontinued listings.

Explains special provisions for Farm Use Valuation and processes applications for the Program.

Gathers data and creates spreadsheets for real property appeals.

Coordinates changes in tax listings with representatives of other county departments involved in property improvements or deed transfers.

Communicates tax appraisal system to the general public as necessary.

**OTHER JOB FUNCTIONS**

Performs related duties as required.

*Management reserves the right to add or amend duties at any time.*

**KNOWLEDGE, SKILLS, AND ABILITIES**

Knowledge of State laws and County guidelines applicable to the appraisal and assessment of real or personal property.

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Knowledge of the current practices and procedures related to property appraisal and assessment.

Ability to use computer software applications to prepare spreadsheets and other reports used in the comparison and valuation of various types of properties.

Ability to communicate effectively, orally and in writing.

Ability to establish and maintain effective working relationships with property owners and their agents, fellow employees, and the general public.

Ability to learn a standardized tax appraisal system.

Ability to obtain State certification as County Appraiser within the first year of employment and to maintain this certification by meeting the continuing education requirements set by the State.

### **PHYSICAL REQUIREMENTS**

Work may include sitting, walking, bending, stooping and lifting weights of approximately 65 lbs or less unassisted and weights over 65 lbs with assistance. Work includes both indoor and outdoor activity where employee is exposed to elements of nature: cold, hot, rain, snow, sleet, ice, etc. Employee must be able to maneuver in tight places such as the crawl space under a building, climb ladders, step over obstacles, step on and off machinery, etc. Work includes operation of a motor vehicle. Employee may be exposed to hazardous materials.

### **EXPOSURE CONTROL**

Work activity does not entail predictable or unpredictable exposure to blood or body fluids.

### **MINIMUM EXPERIENCE AND TRAINING**

Bachelor's Degree from an accredited college or university in Business Administration, Public Administration, Real Estate, or related area; or an Associate's Degree from an accredited college or university in Business Administration, Public Administration, Real Estate, or related area and one year of relevant experience. Must possess or be able to obtain Appraiser Certification within the first year of employment. A valid driver's license is required.

**This job description does not create an employment contract,  
implied or otherwise.**