

ROWAN COUNTY HUMAN RESOURCES

JOB DESCRIPTION

Job Title : Business Personal Property Auditor
Department: Tax Administration
Revised : October 2012

Class : Professional
FLSA : Exempt

This job description supersedes any prior description for the Business Personal Property Auditor classification.

GENERAL DESCRIPTION

Highly responsible work in the auditing and review of business personal property such as machinery, equipment, inventories, vehicles, furniture, and fixtures. An employee in this class reviews and compares business tax listings from year to year and discovers property not listed for ad valorem taxation. The employee inspects property on-site to verify listings. Employee exercises discretion and judgment in making independent decisions. General supervision is received from the Business Personal Property Manager or Tax Administrator and work is reviewed through observation and periodic conferences.

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.)

Coordinates the County's Business Personal Property Audit Program including the selection of businesses to be audited; manages and assigns audits to the contract auditor, reviews their audits for completeness and accuracy, and signs correspondences to businesses concerning audit results.

Conducts audits of businesses not assigned to the contract auditor; utilizes depreciation schedules, general ledgers, balance sheets, and Schedule D of the North Carolina Corporation Income Tax Return to trace asset costs and depreciation.

Researches various websites to locate new businesses and businesses not filing business personal property listings and in establishing estimated costs for similar equipment.

Analyzes data prior to valuation; audits accounts of commercial individual properties to validate correct listing procedures; compares reports made to various government agencies.

Uses discretion and independent judgment in reviewing applications for property tax exemptions for real and personal property of religious organizations, charitable, fraternal, civic organizations, and historical properties, ensuring exemption qualifications are met, and approving or denying exemption applications.

Reviews and analyzes costs of machinery and equipment, fixed asset accounts, leasehold improvements, capital leases, expense accounts, etc.; clarifies and compares the business taxpayer's financial documents.

Schedules and conducts field audits; contacts businesses to be audited through mail and/or phone and informs them of information needed during the audit.

Reviews the North Carolina Corporation Franchise and Income Tax Returns, Schedule D, and verifies fixed asset account balances with financial statements; ensures the confidential nature of these documents.

Uses discretion and independent judgment in preparing discovery accounts for businesses when non-compliance exists; notifies the business taxpayer of assessments and penalties; provides evidentiary information; meets with tax payers to discuss, defend, and verify assessment practices and valuations.

Job Title: Business Personal Property Auditor

Page : 2

Processes worksheets and enters information into the computer system to create discovery bills, adjust bills, and/or abate bills.

Prepares information for appeals and appears before the Board of Equalization and Review and the N.C. Property Tax Commission to defend valuations and decisions made.

OTHER JOB FUNCTIONS

Performs related duties as required.

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

KNOWLEDGE, SKILLS, AND ABILITIES

Thorough knowledge of accounting and auditing principles and practices.

Thorough knowledge in the principles and procedures in appraising and assessing of business personal property.

Considerable knowledge of the North Carolina General Statutes and Machinery Act that dictate the regulations for business personal property listing and valuation.

Considerable knowledge of current equipment and inventory costs including machinery and vehicles.

Ability to analyze and correct financial problems and bookkeeping errors.

Ability to obtain State certification in the Business Personal Property area within the first year of employment and to maintain this State certification as required by the N.C. Department of Revenue.

Ability to use discretion and independent judgment to resolve disputes regarding discoveries during audit.

Ability to communicate effectively, orally and in writing.

Ability to maintain effective working relationships with the general public, business officials, and other employees.

PHYSICAL REQUIREMENTS

Work in this class is primarily sedentary in nature. Physical requirements include sitting for extended periods of time, walking, bending, stooping, and lifting books and files of approximately 10 lbs. or less. Work may include extended periods of time viewing a computer video monitor or operating a keyboard. 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.

Job Title: Business Personal Property Auditor
Page : 3

MINIMUM EXPERIENCE AND TRAINING

Bachelor's Degree from an accredited college or university in Accounting and one year of accounting/auditing experience; or a Bachelor's Degree from an accredited college or university in Business Administration or related field with twelve (12) semester hours in accounting, and two years of accounting/auditing experience; or an equivalent combination of education and experience in property appraisal, taxation, or related area. Must possess or be able to obtain County Business Personal Property Appraiser certification within the first year of employment. One year of education or experience credit may be given for successful completion of the CPA exam. A valid driver's license is required.

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