

**ROWAN COUNTY  
HUMAN RESOURCES**

**JOB DESCRIPTION**

**Job Title** : Business and Personal Property Manager  
**Department**: Tax Administration  
**Revised** : July 2019

**Class** : Professional  
**FLSA** : Exempt

*This job description supersedes any prior description for the Business and Personal Property Manager classification.*

**GENERAL DESCRIPTION**

Highly responsible work in the management of the Business and Personal Property Division of the Tax Administration Department. Considerable discretion and independent judgment are exercised over the interpretation and implementation of regulations governing the appraisal and assessment of business personal property. Supervision is exercised over clerical, appraisal, and auditing staff in the Division. General supervision is received from the 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.)

Manages and oversees the overall operation of the Business and Personal Property Appraisal Division; informs businesses of any discoveries made or any inconsistencies in tax listings.

Supervises and evaluates the performance of the staff within the Business and Personal Property Division including clerical, appraisers, and auditors.

Uses independent judgment in listing and assessing business and agriculture accounts; answers inquires from taxpayers, accountants, attorneys, and realtors concerning business listings and assessments; depreciates property on a yearly basis.

Conducts a yearly audit of NC Tax Returns; compares machinery and equipment values reported on the County listing with those listed on the State Returns; discovered items are brought to the attention of the taxpayer and additional assessments are made.

Compiles list of new businesses that have commenced operation by researching phone directories, city directories, various county and city records, newspapers, and field audits.

**OTHER JOB FUNCTIONS**

Tours various industrial plants in order to grasp a better understanding of their operation.

Updates business personal property listing form and agriculture form to conform with any legislative changes that have occurred.

Performs related duties as required.

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

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### **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 in the principles and procedures in appraising business personal property.

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

Ability to analyze and correct financial problems and bookkeeping errors.

Ability to plan and supervise the work of Business Property Appraisers, Auditors, and clerical personnel.

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

Ability to maintain State certification in the Business Personal Property area as required by the N.C. Department of Revenue.

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

Ability to communicate effectively, orally and in writing.

### **PHYSICAL REQUIREMENTS**

The 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 and/or operating a keyboard. Work may include 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 Accounting, Business Administration, or relevant area and three years of experience in business personal property listing/appraisal/auditing or relevant area that provides the required knowledge and abilities of the position. Must possess current County Personal Property Appraiser certification as required by the State. 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.**