

**ROWAN COUNTY
HUMAN RESOURCES**

JOB DESCRIPTION

Job Title: County Assessor **Class:** Official/Administrator
Department: County Assessor's Office **FLSA:** Exempt
Revised: January 2020

This job description supersedes any prior description for the County Assessor classification.

GENERAL DESCRIPTION

Highly responsible supervisory work in property tax listing, assessing, billing, and revaluation completed on a timely basis. The employee in this class is appointed by the County Commission to serve a term of two years, at which time the individual can be reappointed for another term. There is no limit on the number of terms an individual may serve. The employee in this class exercises independent judgment and initiative in executing details of work. Supervision is exercised over a number of subordinates. Work is performed under the general supervision of the County Board of Commissioners and the County Manager and is evaluated by observation and review of work accomplished.

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.)

Plans, programs, supervises, monitors, and controls the listing and assessment of property.

Hires and supervises departmental personnel; evaluates job performance and completes periodic performance appraisals.

Maintains an ongoing revaluation of all real property within a predefined schedule.

Supervises field visits involving new construction, appeals, personal listings, and general reviews.

Plans, programs, supervises, monitors, and controls the billing of property taxes.

Answers taxpayers' questions regarding property valuation; makes decisions regarding changes or makes notation of disputes and refers them to the Board of Equalization.

Participates in a minimum of 30 hours of continuing education each term of appointment (Unless participating in the North Carolina Department of Revenue Certification Program to become a certified assessor within the first 2 years of appointment).

Coordinates the work of the office with contract appraisal work involved in reevaluation.

Conducts audits to ensure correctness of exemptions, deferments, farm use, etc.

Prepares the annual budget request; controls approved budgetary expenditures.

Maintains a variety of records; prepares a variety of reports.

Serves as Secretary to the Board of Equalization and Review; provides the Board with information and implements the Board's decisions.

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Works with Departments of Government, Municipalities, Fire Departments, Attorneys, Surveyors, Realtors, Department of Revenue and Institute of Government in order to carry out the duties of the position.

OTHER JOB FUNCTIONS

Performs related duties as required.

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

KNOWLEDGE, SKILLS, AND ABILITIES

Extensive knowledge of state law and state and county regulations relating to the function of property listing, assessment, and billing.

Thorough knowledge of procedures and practices of contemporary property tax listing, assessing and billing.

Considerable knowledge of computer information systems as applicable to relevant operations.

Ability to evaluate and supervise the work of subordinates.

Ability to maintain effective working relationships with the general public, county officials, and 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. Work may include both indoor and outdoor activity where employee is exposed to elements of nature: cold, hot, rain, snow, sleet, ice, etc. 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

Minimum requirements per NCGS 105-294: be at least 21 years of age at date of appointment; hold a high school diploma or GED, or in the alternative, have five years assessor-related experience.

Within 2 years of appointment, must be certified by the North Carolina Department of Revenue certification requirements for assessors. The County also requires completion of the IAAO professional designation program "CAE" within the second term of office.

Preferred qualifications include a Bachelor's Degree from an accredited college or university in Public Administration, Business Administration, Computer Science or related field and five years experience in the appraisal field.

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