

**COUNTY, TENNESSEE**  
**CLASSIFICATION SPECIFICATION**

<b>CLASSIFICATION TITLE:</b>	<b>PERSONAL PROPERTY SUPERVISOR</b>
<b>FLSA STATUS:</b>	<b>EXEMPT ADMINISTRATIVE</b>

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**PURPOSE OF CLASSIFICATION**

The purpose of this classification is to perform supervisory work associated with appraisal of tangible personal property to assure accurate and equitable assessments of county businesses. Duties and responsibilities include supervising property appraisal staff and activities, supervising field audits, supervising processing of personal property/business tax appraisal/assessment documentation, monitoring expenditures, attending seminars and personal property courses, reviewing documentation, recording information, providing customer service, researching information, and performing other duties as assigned. Reports to Chief Deputy Assessor and Property Assessor.

**ESSENTIAL FUNCTIONS**

**The following duties are normal for this position. The omission of specific statements of the duties does not exclude them from the classification if the work is similar, related, or a logical assignment for this classification. Other duties may be required and assigned.**

Supervises, directs, and evaluates assigned staff, processing employee concerns and problems, directing work, counseling, and disciplining; participates in interviewing and selection of new employees.

Coordinates daily work activities; organizes, prioritizes, and assigns work; monitors status of work in progress and inspects completed work; consults with assigned staff, assists with complex/problem situations, and provides technical expertise.

Interprets and applies state and local laws pertaining to personal property appraisal and assessment; ensures compliance with county contract as approved by County Mayor and County Commission; ensures compliance with applicable state regulations to meet point system requirements; ensures preparation and submittal of quarterly monitoring reports or other required documentation.

Supervises activities and operations of the personal property appraisal division, to include appraisal and review of all businesses and commercial/industrial property, review of exempt property, and the audit program.

Supervises operations and activities pertaining to appraisal of tangible personal property, to include ensuring accuracy of county tax assessment rolls and coordinating audits of personal property/business tax customers for tax assessment purposes.

Supervises procedures analysis work at the full performance level, to include studying and analyzing accounting procedures of various businesses.

Plans, organizes, implements, and controls division work activities; instructs employees on appraisal procedures and new laws; coordinates staff education and training activities; provides cross-training within the division; reports on-the-job injuries and maintains records.

Develops long and short term goals for the division.

Assists in developing and implementing budget for assigned area; monitors expenditures to ensure compliance with approved budget.

Develops and supervises federally mandated state-wide personal property appraisal audit program for entire county; develops and maintains budget for audit program; coordinates budget efforts with county's Director of Budget & Finance.

Coordinates with independent audit firm for the state-mandated personal property program; utilizes proper office/appraisal procedures to properly appraise county businesses; selects businesses to be audited by independent audit firm; develops and maintains budget for audit program; coordinates office and appraisal procedures to properly appraise county businesses with independent audit firm; examines auditors worksheets for accuracy; contacts auditor if any errors are discovered; provides clarification of audit results to taxpayers.

Coordinates activities with those of other departments.

Represents the Property Assessor at County Board of Equalization hearings and other official meetings/activities.

Attends all levels of State Board appeals and civil court appeals, through Supreme Court; testifies in court concerning personal property appraisals or other issues as needed; prepares and defends county appraisals of personal property at formal hearings as needed; retains and communicates with county attorney concerning appeal hearings and related issues; coordinates hearing preparation activities pertaining to annual appraisals or appraisal values derived from the audit program; prepares and schedules hearings for contested audits; supervises recordkeeping activities to Local Board of Equalization; reports results of hearings to State Board of Equalization.

Provides information and assistance to business owners, attorneys, mortgage companies, or other individuals regarding personal property taxes, filing requirements, appraised values, appeal rights, changes in laws or procedures, and related information; explains assessment laws to taxpayers; advises taxpayers of their rights to appeal to Board of Equalization.

Supervises and assists with processing of documentation pertaining to business personal property appraisal or business tax assessments; analyzes/examines financial statements, various reports, accounts, ledgers and forms to determine conformance with or deviation from established policies, practices and requirements; adds/deletes businesses, business personal property, and leased property to/from tax rolls; generates business personal property schedules and related documentation; evaluates software requirements, prepares schedules and related documents for mailing.

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

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.

Supervises and assists in performing desk audits on returned business personal property schedules; updates records and correlates schedule values to asset listing costs; returns incomplete schedules to taxpayers for correction or additional information; requests or performs field audits on businesses receiving forced assessments due to failure to return completed schedules; conducts field appraisals as needed for verification of businesses location/address, discovery of unreported property, or resolution of problems.

Supervises and assists with discovery of business accounts not filing personal property returns, and initiates process for valuation of property; performs research for discover purposes through field visits, media advertisements, telephone directories, businesses license review, commercial license tag review, review of building/electrical/sign permits, or review of other sources.

Conducts continual investigations to discover non-reporting situations; assists in performing field appraisal functions; performs desk audits on returned personal property schedules; makes changes to computer records; correlates schedule values to asset listing costs.

Examines auditor worksheets for accuracy; contacts auditor regarding any errors or changes to be made; provides clarification of audit results to taxpayers.

Prepares back-assessment/re-assessment legal documents.

Upon completion of audit process for each audited business, prepares assessment change notice and sends to Trustee's Office for additional assessment or refund.

Develops methods to encourage taxpayers to file required schedules to aid in personal property appraisals.

Performs customer service functions; provides information regarding personal property law, personal property taxes, filing requirements, appeal rights, or related issues; provides assistance in filing schedules.

Performs research functions; resolves discrepancies in information; researches returned mail to identify status of businesses.

Performs calculations of approximate amount of property taxes due.

Assigns business codes to businesses.

Prepares or completes various forms, reports, correspondence, schedules, job descriptions, performance evaluations, or other documents.

Receives various forms, reports, correspondence, schedules, valuation guides, tax digests, depreciation tables, manuals, directories, reference materials, or other documentation; reviews, completes, processes, forwards or retains as appropriate.

Operates a computer to enter, retrieve, review or modify data; verifies accuracy of entered data and makes corrections; utilizes word processing, database, or other software programs.

Maintains file system of division records; ensures retention and maintenance of appropriate records.

Maintains inventory of departmental supplies; ensures availability of adequate materials to conduct work activities; initiates orders for new/replacement materials; coordinates ordering of personal property schedules, tax roll books, computer reports, and related supplies.

Receives monies in payment for various department fees/services; issues receipts; forwards revenues as appropriate.

Communicates with supervisor, employees, other departments, county officials, property owners, local businesses, realtors, fee appraisers, title researchers, attorneys, accountants, tax consultants, builders, planning/codes officials, government agencies, the public, the media, and other individuals as needed to coordinate work activities, review status of work, exchange information, resolve problems, or give and receive direction.

Attends various meetings or serves on committees as needed.

Maintains a comprehensive, current knowledge and awareness of applicable laws and regulations; reads professional literature; maintains professional affiliations; attends workshops and training sessions as appropriate.

## **ADDITIONAL FUNCTIONS**

Operates and maintains a county vehicle in performing inspections or other work activities.

Performs clerical tasks, including: answering telephone calls, typing documents, making copies, sending/receiving faxes, filing documentation, or processing incoming/outgoing mail.

May attend monthly meeting as needed.

Performs other related duties as required.

## **MINIMUM QUALIFICATIONS**

Bachelor's degree in Accounting, Business Administration, Public Administration, or closely related field; supplemented by three (3) to five (5) years previous experience and/or training that includes progressively responsible personal property appraisal and assessment, and supervision; or any equivalent combination of education, training, and experience which provides the requisite knowledge, skills, and abilities for this job. Must have Assessment Level IV certification by the Tennessee State Board of Equalization. This certification requires that the Assessment Level I, II, and Tennessee Certified Assessor requirements be satisfied. It also requires a passing grade on IAAO Course 311 and on the examination for one of the following courses: 201, 207, 400, 500, 600, or Advanced Mapping. Must possess and maintain a valid Tennessee driver's license.

## **PERFORMANCE APTITUDES**

**Data Utilization:** Requires the ability to evaluate, audit, deduce, and/or assess data using established criteria. Includes exercising discretion in determining actual or probable consequences and in referencing such evaluation to identify and select alternatives.

**Human Interaction:** Requires the ability to apply principles of persuasion and/or influence over others in a supervisory capacity.

**Equipment, Machinery, Tools, and Materials Utilization:** Requires the ability to operate, maneuver and/or control the actions of equipment, machinery, tools, and/or materials used in performing essential functions.

**Verbal Aptitude:** Requires the ability to utilize a wide variety of reference, descriptive, advisory and/or design data and information.

**Mathematical Aptitude:** Requires the ability to perform addition, subtraction, multiplication and division; ability to calculate decimals and percentages; ability to perform mathematical operations with fractions; ability to compute discount, interest, profit and loss, ratio and proportion; ability to calculate surface areas, volumes, weights, and measures; ability to perform mathematical operations involving basic to moderately complex algebraic principles and formulas, and basic geometric principles and calculations; ability to utilize principles of basic probability and statistical inference.

**Functional Reasoning:** Requires the ability to apply principles of rational systems; to interpret instructions furnished in written, oral, diagrammatic, or schedule form; and to exercise independent judgment to adopt or modify methods and standards to meet variations in assigned objectives.

**Situational Reasoning:** Requires the ability to exercise judgment, decisiveness and creativity in situations involving the evaluation of information against sensory, judgmental, or subjective criteria, as opposed to that which is clearly measurable or verifiable.

## **ADA COMPLIANCE/PHYSICAL DEMANDS ANALYSIS**

**Physical Ability:** Tasks require the ability to exert moderate, though not constant physical effort, typically involving some combination of climbing and balancing, stooping, kneeling, crouching, and crawling, and which

may involve some lifting, carrying, pushing and/or pulling of objects and materials of moderate weight (12-20 pounds).

**Sensory Requirements:** Some tasks require the ability to perceive and discriminate colors or shades of colors, depth, and visual cues or signals. Some tasks require the ability to communicate orally.

**Environmental Factors:** Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, pollen, wetness, humidity, rain, temperature extremes, traffic hazards, bright/dim light, or animal bites/attacks.

### **PHYSICAL DEMANDS ANALYSIS**

**1. STANDING AND WALKING**

**Estimated Total Hours:** 1 **Maximum Continuous Time:** 15 minutes

**2. SITTING**

**Estimated Total Hours:** 6.5 **Maximum Continuous Time:** 3

**3. LIFTING/CARRYING**

<b>Weight</b>	<b>Hourly</b>	<b>Daily</b>	<b>Weekly</b>	<b>Monthly</b>	<b>Never</b>
<b>&lt;10 lbs</b>		X			
<b>11-25 lbs</b>				X	
<b>26-50 lbs</b>				X	
<b>51-75 lbs</b>					Feb-May
<b>76-100 lbs</b>					X
<b>&gt;100 lbs</b>					Pulling tax info.

**4. PUSHING/PULLING**

**Objects:** File folders

**Height of hands above floor during push:** 12 inches

**5. CLIMBING**

**Tasks:** storage room

**Device:** ladder

**Height:** 7-8 feet

**Frequency:** rarely

**6. BENDING/SQUATTING/KNEELING**

**Tasks:** bending for retrieving files

**Frequency:** daily

**7. REACHING**

**Hands Used:** RIGHT    LEFT    **BOTH X**

**8. WORK CONDITIONS**

Exposure to	Yes	No
Hot Temperatures		X
Cold Temperatures	X	
Sudden Changes in Temperature	X	
Noise		X
Fumes		X
Cramped Quarters		X
Cold Surfaces		X
Hot Surfaces		X
Sharp Edges		X
Vibration		X
Fluorescent Lighting	X	
Computer Monitor Screen Glare	X	

Inside Building	100 % of time
Outside	0 % of time

**9. OTHER JOB DEMANDS**

Does Job Require	Yes	No
Crawling		X
Jumping		X
Lying on Back		X
Lying on Stomach		X
Twisting	X	
Sweeping/Mopping		X
General Cleaning	X	
Handling Trash	X	

**10. HAND USE**

Type of Use	Yes	No	Frequency
Keystrokes	X		
Grasp	X		
Fine Motor i.e: writing, twisting hands or wrist, etc	X		

**Exemption Status Test (Administrative Employee)**

*~ Answer the following to determine whether a worker is misclassified as an exempt administrative employee:*

1. Is the employee's primary duty performing office or non-manual work directly related to the management or general business operations of the employer or the employer's customers?
2. Does the employee exercise discretion and independent judgment with respect to matters of significance? That is, does he evaluate and compare possible courses of action and then make a decision or recommendation after considering the various possibilities?
3. Is the employee paid the equivalent of at least \$455 per week on a salary basis?

- ♦♦ - ♦♦ - ♦♦ - ♦♦ -

YES	NO	Don't Know
✓✓		
✓✓		
✓✓		

\_\_\_\_ County, Tennessee, is an Equal Opportunity Employer.

In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodations to qualified individuals with disabilities and encourages both prospective and current employees to discuss potential accommodations with the employer. Signatures below indicate the receipt and review of this classification description by the employee assigned to the position and the immediate supervisor.

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Supervisor's Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Date