

**DISCLAIMER:** This document is an actual job description used in a county in Tennessee. It has not been reviewed by CTAS for accuracy or compliance with law. Users are urged to consult with their county attorney for legal advice and guidance in developing specific job descriptions for their particular county office.

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

**CLASSIFICATION TITLE:**

**PROPERTY ASSESSOR**

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**PURPOSE OF CLASSIFICATION**

The purpose of this classification is to determine the value of all property in the county, whether real, personal or mixed, including mineral rights, leaseholds, and all other nonexempt property except property of public utilities valued by the state. Maintain the property tax maps of the county and keeps current indexes of taxpayers, including a description of the property on the assessment books sufficient to identify it. Reports assessments to the local and state boards of equalization. Duties and responsibilities include supervising staff, supervising appraisal/reappraisal activities, developing rates, preparing for and participating in hearings, inspecting and appraising real property (commercial, residential, and unique properties), resolving problems, preparing documentation and maintaining records, researching information, providing information and assistance, and performing other duties as assigned. Reports to public.

**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 staff, processing employee concerns and problems, directing work, counseling, disciplining, and completing employee performance appraisals.

Supervise activities and operations of the appraisal department, to include appraisal and review of all residential, commercial, industrial, and rural real property, reviews of exempt property, and the reappraisal process.

Interprets and applies state and local laws pertaining to property appraisal, assessment and personnel matters.

Plans, organizes, implements, and controls departmental work activities; instructs employees on correct procedures and new laws; coordinates staff education and training activities; provides cross-training within the department.

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

Coordinate departmental activities with those of other departments.

Attends all levels of State Board appeals and civil court appeals, through Supreme Court as needed; testifies in court concerning property values or other issues; prepares and defends county appraisals of real property at formal hearings; retains and communicates with attorneys concerning appeal hearings and related issues; coordinates hearing preparation activities; assists with lawsuits involving county property and with legal aspects of exemption appeals; investigates terms and conditions impacting sales prices of property comparative to subject property under appeal.

Prepares budget documentation for the department; project and develop annual department budget; makes budgetary recommendations; prepares budget balance sheets; monitors expenditures to ensure compliance with approved budget.

Coordinates with attorneys of property owners to disseminate information, coordinate appeal dates, and ensure compliance with applicable laws/regulations.

Conducts appraisals of property as needed; conducts field reviews of real property; locates and identifies real property, referring to various maps, property indexes, directories, building permits, and other documents; measures property size, shape, and square footage; collects and records data relating to number of rooms, type of construction, age, building materials, terrain, appearance, property, improvements, demolished improvements, or other conditions effecting values; identifies various types of construction; measures and lists new construction; draws structures and makes photographic records; makes calculations and applies data to property appraisals; prepares detailed property records cards for use in calculating appraised values; calculates appraised value of improved and unimproved property.

Provides information and assistance to property owners, builders, installation specialists, surveyors, realtors, attorneys, mortgage companies, or other individuals regarding appraisal data, appraised values, property lines, ownership records, appeal rights, changes in laws or appraisal procedures, and related information; explains assessment laws to taxpayers; advises taxpayers of their rights to appeal to Board of Equalization.

Reviews various records and documentation in association with determining appraised values; verifies sales data; verifies ownership for proper classification of property; identifies other factors impacting value of existing properties, such as remodeling, new features, depreciation, lending rates/terms, sales/ratio analysis, commercial cost data, changes in classification, changes in use, zoning changes, changes in area code, cost schedule changes, or external forces such as noise, traffic, pollution, or other factors; takes such factors into consideration in determining appraised values.

Calculates appraised values of real property; calculates approximate amount of property taxes due; maintains equalization of comparative properties.

Prepare property appraisals for county commissioners and county attorney.

Conducts field inspections of property for problem resolution and to maintain equity; checks location of buildings following mapping splits; checks mapping lines to solve assessment problems and correct records.

Assists other county departments in locating and identifying county property; assists county school officials in locating land available for schools.

Performs research functions; researches legal records such as deeds, deeds of trust, leases, assessments, or other records; resolves discrepancies in information; identifies mapping and appraisal errors.

Calculates prorated property values; forwards documentation as appropriate.

Directs staff in distributing exemption applications; ensures compliance with State Board decisions.

Assists in processing greenbelt program applications; assists taxpayers with qualification information; calculates roll back tax information; forwards documentation as appropriate.

Reviews and approves refund requests for incorrect assessments.

Reads and interprets blueprints, floor plans, maps, plats, surveys, or other documents.

Prepares or completes various forms, reports, correspondence, notices, change orders, performance evaluations, or other documents.

Receives various forms, reports, correspondence, 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 official appraisal division records; supervises and maintains recordkeeping activities for County Board of Equalization.

Communicates with employees, other departments, other jurisdictions 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/receive advice/direction.

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 field reviews or other work activities.

Perform clerical tasks which may include answering telephone calls, typing documents, making copies, sending/receiving faxes, filing documentation, or processing incoming/outgoing mail.

Performs other related duties as required.

## **MINIMUM QUALIFICATIONS**

Elected for a term of four years; any county resident over the age of 18 who is not otherwise disqualified from holding public office may seek the office of Property Assessor. No educational or experience requirements apply. The Property Assessor is elected every four years at the regular August election occurring two years after the governor's election and takes office on September 1 following the election, upon receiving the proper certification of election, obtaining an official bond and taking the require oaths of office. Failure to take and file the proper oaths and bond is a misdemeanor offense. 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.

**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: 4.5

**2. SITTING**

Estimated Total Hours: 3

**3. LIFTING/CARRYING**

| Weight     | Hourly | Daily | Weekly | Monthly | Never |
|------------|--------|-------|--------|---------|-------|
| <10 lbs    |        |       | X      |         |       |
| 11-25 lbs  |        |       |        |         | X     |
| 26-50 lbs  |        |       |        |         | X     |
| 51-75 lbs  |        |       |        |         | X     |
| 76-100 lbs |        |       |        |         | X     |
| >100 lbs   |        |       |        |         | X     |

**4. 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 | 50__% of time |
| Outside         | 50__% of time |

**5. 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  |

**6. HAND USE**

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

**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 |
|---|-----|----|------------|
| 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?  | ✓✓  |    |            |

\_\_\_\_\_ 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