



Uintah County

Job Description

Title:	Personal Property Auditor/Appraiser	Code:	503
Division:	Administration	Effective Date:	3/07
Department:	Assessor	Last Revised:	2/19
FLSA Cat:	Non-Exempt	Pay Grade:	14

GENERAL PURPOSE

Updates and maintains detailed accounting records relating to personal property taxes. Responsible for billing, collecting, discovery and delinquent mobile home personal property and Business Personal Property accounts, DMV receipts and deposits. Provides customer service at front counter.

SUPERVISION RECEIVED

Works under the direct supervision of the County Assessor and general direction of Assistant Assessor/Senior Appraiser.

SUPERVISION EXERCISED

None.

ESSENTIAL FUNCTIONS

Directly responsible for maintaining mobile home assessment rolls; prepares and mails mobile home tax notices; receives tax payments, issues receipts and enters payment record in computer; balances records by verifying tax collected against assessed value; reviews returned notices and takes appropriate action; works with Assessor on delinquent tax collection process. Assists with seizure and sale of mobile homes when necessary and maintains all mobile home files. Conduct field inspections to update mobile home file database.

Provides ongoing discovery, tracks and documents business personal property to ensure property valuation and taxation; researches, discovers and monitors business personal property activity within the county; works closely with Centrally Assessed Department of State Tax Commission receiving and exchanging information on business personal property; monitors existing and new businesses through building permits, business licenses, telephone directory; websites; Uniform Commercial Code reports, State Tax Commission reports and other appropriate methods to ensure all personal property is accounted for on assessment rolls.

Utilizes "Personal Property Valuation Schedules" to calculate tax liabilities; prepares and mails personal property declaration statements for existing and new businesses, including transitory and heavy equipment requiring owners to declare personal property for assessment calculations and taxation; reviews, updates account records; identifies property classifications, identifies and verifies increases or reduction in taxable personal property; updates records; calculates market values per Schedules and taxes due; prepares tax billings and assures timely mailing of notices; receives and receipts tax payments, assists with audits for all business personal property accounts;

Determines owned vs. leased properties, responsible for ensuring property allocation of tax liability by assigning appropriate tax districts to accounts.

Compiles a list for the Assessor in determining need for audits, issues audit requests to state agency as necessary; receives audit results, updates accounts; prepares and issues audit tax billings.

Prepares notices on delinquent tax accounts and assists Assessor with seizure and sale and attaching to real property if needed. This position is primary contact for customer service at front counter or directs to appropriate office. Researches tax questions; responds to customer requests for various information on personal and real property; schedules appointments with Assessor and Appraisers prior to Board of Equalization; notarizes documents; maintains cash drawer; receipts payments; prepares deposits for Treasurer's Office; updates records and databases. Receives requests for property information from

property owners, real estate agencies, title companies, lending institutions and potential buyers; searches computer programs and files for owner, address and legal description.

Navigates computer programs to enter and retrieve data. Performs general office duties; answers telephone; greets and assists public at counter; answers questions or refers individuals to proper Assessor Office personnel; provides general assistance to customers. Assists with updating file records and filing. Enters DMV error report detail assigning tax districts as needed.

Performs related duties as required.

MINIMUM QUALIFICATIONS

1. Education and Experience:
 - A. High School diploma or equivalent.
 - B. Two (2) years of experience performing above or related duties.

2. Required Knowledge, Skills, and Abilities:

Some knowledge of property appraisal and tax assessment processes; working knowledge of standard office procedures and policies; general knowledge of demographics of Uintah County; ability to accurately and thoroughly complete assignments related to position; good English usage, grammar, and spelling; basic mathematics involving the use of addition, subtraction, multiplication and percentages; the operation of standard office equipment; complex filing systems, alphabetical and numerical; computer operation; appraisal terminology; various computer applications such as MS Word, Excel, etc.

Ability to follow written or oral instructions and to problem solve and make decisions; ability to establish and maintain effective working relationships with co-workers, management, county officials, representative agencies and the public; basic interpersonal communication skills; professional telephone etiquette; write legibly; communicate effectively, verbally and in writing;.

3. Special Qualifications:

Must complete designation for Ad Valorem Personal Property Auditor/Appraiser.
Must possess a current and valid Utah Driver License.

4. Work Environment:

Incumbents of the position perform in a typical office setting with appropriate climate controls. Tasks require variety of physical activities, not generally involving muscular strain, but does involve walking, standing, stooping, lifting, sitting, reaching, talking, hearing and seeing. Rapid work speed required to perform keyboard operations. Common eye, hand, finger, leg and foot dexterity exist. Mental application utilizes memory for details, verbal instructions, emotional stability and discriminating thinking. Travel within the County to update mobile home and personal property records and to the State Tax Commission for classes (may be exposed to variable weather conditions).

Disclaimer: The above statements describe the general nature, level, and type of work performed by the incumbent(s) assigned to this classification. They are not intended to be an exhaustive list of all responsibilities, demands, and skills required of personnel so classified. Job descriptions are not intended to and do not imply or create any employment, compensation, or contract rights to any person or persons. Management reserves the right to add, delete, or modify any and/or all provisions of this description at any time as needed without notice. This job description supersedes earlier versions.

I _____ have reviewed the above job description. Date: _____
(Employee)