

COLUMBIA COUNTY BOARD OF COMMISSIONERS
Position Description

WORKING TITLE: Appraiser (Residential)
OFFICE/DIVISION: Tax Assessors
WORK LOCATION: Evans, Georgia
REPORTS TO (TITLE): Deputy Chief Appraiser
DATE PREPARED: August 2, 2018
APPROVED BY: Chief Appraiser
ANALYST: Human Resources Manager

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Job Classification: Appraiser
Salary Grade: 019
FLSA: Non-exempt

POSITION SUMMARY

This position is responsible for locating and appraising real and personal property to be placed on the Columbia County Tax Digest. The primary goal of the work is to establish equitable property valuations for all taxpayers throughout the jurisdiction. The work ultimately impacts individual taxpayers and the tax digest for the county, which in turn influences programs offered by the county.

This position develops valuations for all real and personal property in the jurisdiction, considering factors such as market trends, type and quality of the construction and a variety of cost indexes. Assessments usually require both technical knowledge and judgment when various assessment techniques are applied. In addition, working with the public requires maturity and discretion, as well as a grasp of technical and legal details. Each valuation calls for the selection of applicable criteria and guidelines and judgment to provide an equitable and accurate outcome. The employee must also justify methods and outcomes and answer questions for the public.

The Official Code of Georgia Annotated, the Appraiser Procedure Manual and policies of the Board of Tax Assessors provide structure determining the development of the Tax Digest and procedures to be followed when appeals of valuations occur. A number of cost manuals and formulas may be applied when the employee is determining the fair market value of a property, but a great deal of discretion is required when selecting and evaluating variables to be used and procedures used to obtain a valuation.

Work is performed in an office and outdoors on location of various properties to be valued. The work may expose the employee to dirt and dust, as well as to inclement weather. The work requires site inspections of property that requires standing, walking, stooping, crouching, bending, occasionally lifting heavy objects and the use of tools that require a high degree of dexterity.

Knowledge and level of competency commonly associated with completion of specialized training in the field of work, in addition to basic skills typically associated with a high school education. Sufficient experience to understand the basic principles relevant to the major duties of the position usually associated with the completion of an apprenticeship/internship or having a similar position for one to two years.

Appraiser I designation desired, or the ability to meet necessary requirements within one year as mandated by the Georgia Department of Revenue. Must be 21 years of age and possess a valid driver's license.

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Contacts are typically to obtain information on property in order to assess values of real and personal property, provide information concerning the method and outcome of valuations, provide technical assistance to elected officials and defend values to the Board of Tax Assessors and the Board of Equalization.

PRINCIPAL ACCOUNTABILITIES

Inspects real property, measures the structures present on property, lists all amenities, and the quality of construction. Sketches buildings on property record card, while noting features of the building and quality of construction and land characteristics to arrive at a current valuation.

Calculates a value for properties on the basis of physical information describing the property, current cost of material and construction and market values of similar properties on comparable locations. Updates cost schedules based on use of cost manuals and local market conditions.

Provides technical assistance to the public whenever questions are raised concerning the valuation of a parcel of real property or personal property.

Meets with the Board of Equalization, when necessary, to explain the basis of tax values on property, when appealed.

Assists in completion of the Tax Digest.

Performs other related duties as assigned.

KNOWLEDGE, SKILLS AND ABILITIES

Knowledge of Georgia law pertaining to taxation of real and personal property.

Knowledge of procedures used to determine valuations of real and personal property.

Knowledge of appraisal methods including selection and computation of the appropriate factors influencing the value of residential property, agricultural property, mobile homes and personal property.

Knowledge of state laws regarding property tax and appraisal methods.

Skill in reading and interpreting maps and deed information.

Skill in dealing with the public.

Skill in operating computer, copier, calculator and using various measuring tools.

DESIRABLE TRAINING AND EXPERIENCE

Knowledge and level of competency commonly associated with completion of specialized training in the field of work, in addition to basic skills typically associated with a high school education. Sufficient experience to understand the basic principles relevant to the major duties of the position usually associated with the completion of an apprenticeship/internship or having a similar position for one to two years.

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