

WASHINGTON COUNTY
Job Description

JOB TITLE: Commercial Personal Property Deputy

Exempt (Y/N): No

Department: Assessor's Office

Date REVISED: August 2015

Supervisor: Commercial Personal Property Supervisor

SUMMARY:

Under the direct supervision of the Commercial Personal Property Supervisor and/or Chief Deputy of Personal Property, the Commercial Personal Property Is responsible to complete and/or assist business owners or agents with assessments of the business furniture, fixtures, machinery, equipment, vehicles and inventory every year. This assistance may be in the office or on-site at the place of business, and may consist of information and explanation of the assessment process as well as discovery of new businesses. Aircraft and leased vehicles, churches and non-profits are also commercial personal property responsibility. The purpose of the position is to serve the public in a competent and respectful manner, provide convenient assessing, answer commercial/business questions/problems, and to ensure that each taxpayer is correctly assessed and entered into the computer system. Each Commercial Personal Property Assessor is responsible for accurately assessing \$1.3 billion in business personal property appraised values.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following. Other duties may be assigned.

1. Assess taxpayer's needs and determine proper assessment procedures, proper school district, and previous assessing status.
2. Complete commercial personal assessment forms using the ACD manuals and commercial depreciation schedules. Use the Assessor's search engine to research ownership of vehicles. Vehicles and heavy equipment that should and do not automatically depreciate, must be adjusted using all proper procedures at their disposal as well as the assessor's reasonable judgment in accordance with State and County laws.
3. Ensure that all commercial/business assessments made are accurate for the accounting of taxable personal property within the County, and to ensure all existing and new businesses are assessed each year.
4. Update assessment records and ensure that proper changes are entered into the computer system such as business name changes, address changes as well as F/F & E and inventory updates and/or deletions.
5. Provide assistance to the public in person, via telephone, email, on-line ~~or~~ fax, or on-site, by providing information concerning assessed values or an explanation of the appraisal process.

6. Provide assistance to/interview company representatives/public with the completion of commercial personal assessment form, and answer questions, etc., via telephone, on-line, fax or in person.
7. Perform on-site inspections of property to determine exactly what needs to be assessed, answer questions, and explain the depreciation schedule used to arrive at an assessed value. Take measurements of suites, strip mall businesses, or any business with apportioned spaces, not using the entire building; to have accurate measurements to use by assessor for assessing by square foot method if assessment is not turned in by business.
8. Perform research on previous assessments to provide continuity of parcel number, assuring correct identification of taxpayer for the Collector. Gather sufficient assessment information for verification of payment of taxes for the Collector in more than one county.
9. Provide assistance to newly established businesses, business professionals (such as CPA's and attorneys), out-of-state businesses, lease companies, or an unfamiliar proprietor with an accurate explanation of the assessment process.
10. Obtain information for "request for field check" including accurate directions for locations of new businesses to be added or an "out-of-business" to be removed from the tax rolls.
11. Perform site visits to confirm information received in office, and to discover and list property not previously reported.
12. Complete revised commercial assessments with additional furniture, fixtures, and equipment or deletions. Apply late penalty, if applicable.
13. Ensure that all commercial and business personal property assessments are accurate in accordance with state law in order to provide the records base for the County Collector to collect the appropriate amount of tax for the operation of schools, city, and county organizations.
14. After completion of all received current year renditions, the commercial business assessor must check all previous existing assessments and contact the establishments to inquire why the rendition has not been received.
15. Conduct all liaison activities in a professional manner to ensure maximum cooperation between collector, other county personal, internal co-workers, State revenue department, ACD, and PSC and all tax payers and/or their representatives.
16. Ensure that all activities are professionally and ethically performed in accordance with the law to protect the individual rights of all citizens in Washington County.
17. Physically canvas county routinely to insure all businesses are assessed by address and RPID number.
18. Find and make sure all aircraft housed in Washington County are assessed annually.

19. Ensure that all leased vehicles are assessed so that they may get registrations and license tags. The commercial assessor acquires proper documentation and assigns the correct tax districts based on garaging address.

20. Complete required education or training whenever opportunities arise or are required, unless exempted by Elected Official.

~~21. Do special projects or research projects as assigned by Assessor Chief Deputy of Personal Property or Commercial Personal Property Supervisor.~~

22. Be familiar with and able to use CAMA, (to identify tax districts, owners, contacts, RPID), check OB/YI for signs, freezers, coolers, lock boxes, ATM's poultry houses, gas pumps, tanks, and canopies, etc.

23. Be familiar with and able to use ARC Reader to locate by commercial layer, RPID, etc. and to assign map index page, and for canvas and field check discovery.

24. Do internet research and directory research along with field checks to establish if a business was operational or relocated as off the May 31st deadline months later.

25. Desk audit and enter self-reported assessments. If there is no contact, then discover if still in business or relocated. Then try to get tax payer to provide yearly assessment by phone, email or letter. If no response and business is still operational Deputy will assess the business by square foot, force, or comparable method.

26. Make comparisons of like businesses. If the business is outside normal ranges for their square footage and asset reporting, contact by letter requesting a revision of the assessment.

27. If no reply or insufficient data is returned, make an on-site audit of the business.

QUALIFICATION REQUIREMENTS:

To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. Must maintain a good driving record. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE:

Minimum of high school diploma plus two (2) years of public service experience or two (2) years college or technical school with emphasis in business or bachelor's degree. Must be certified by the State of Arkansas Assessment Coordination Department as a Level II appraiser within two years; and a minimum of one (1) year appraising experience is preferred.

OTHER SKILLS and ABILITIES:

This position has considerable public contact, and should possess good communications skills, good human relations skills decision-making skills, and have the ability to work cooperatively with the

public. The incumbent should possess computer, typing, 10-key, and general office machine skills; be able to organize work also as to work with limited supervision; and working knowledge of state depreciation schedules. Must ensure that all customers are treated courteously and provided accurate information concerning all assessments.

PHYSICAL DEMANDS:

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

While performing the duties of this job, the employee is regularly required to sit; stand, walk, use hands to finger, handle, or feel objects, and talk or hear. The employee occasionally is required to reach with hands and arms and drive a county vehicle when performing on-site inspections.

The employee must occasionally lift and/or move up to 25 pounds.

Specific vision abilities required by this job include the ability adjust focus, distance vision, color vision, and close vision.

WORK ENVIRONMENT:

The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

The noise level in the work environment is, as you would find in a normal office building setting.