

### Class Concept

This is professional level specialized tax work investigating and resolving county property tax appeals, assisting and advising local tax assessors on property appraisal problems, and recommending actions on matters for property taxes and values including personal property such as equipment and motor vehicles, real property such as land, and public utilities or services such as gas, airlines and railroads, etc. to local tax officials, taxpayers and the Property Tax Commission. Work is performed independently under the direction of the division director, assistant director, or a higher level property tax valuation specialist and is reviewed for sound application of work guides ability and adherence to departmental rules and policies governing division activities. The division where such positions are located provides supervision and administration of the property tax system throughout the State and serves as staff to the Property Tax Commission.

Serves as property appraiser in investigating, reviewing, and resolving property tax appeals; as property tax consultant or advisor to local tax officials; and as property tax analyst in making sales ratio studies in determining consistency between market value and appraised value of property taxed. Performs real and personal property appraisals and works closely with county assessors and others relative to property valuation problems. Represents the Department and may speak and/or present in tax meetings, training sessions, workshops and conferences conducted by private industry and governmental agencies. Develops and teaches appraisal courses and seminars attended by county assessors and appraisers. Work involves considerable fieldwork for investigations, and requires frequent contact with county taxing authorities, taxpayers, attorneys, accountants, and appraisers in investigating appeals or in assisting with special appraisals and property tax matters. Positions are sometimes involved in the educational program for county officials who must be certified by the Department of Revenue pursuant to General Statute 105-289(d).

Investigates property tax appeals filed with the Property Tax Commission of appraised values by reviewing appraisal reports and by making a personal appraisal of property under appeal; confers with private appraisers, county taxing authorities, and taxpayers to resolve appeals; attends meetings and testifies before the North Carolina Property Tax Commission. Confers with and advises tax assessors and boards of county commissioners in the preparation of county schedules of values for use in the revaluation programs. Makes sales ratio studies to determine the ratio between market value and appraised value used in each county in revaluation years.

### Knowledge, Skills, and Abilities

- Considerable knowledge of principles, practices, and techniques of real and personal property appraisals. Considerable knowledge of laws, rules, and regulations governing property appraisal and property tax assessment.
- Working knowledge of Attorney General's rulings in the property tax field.
- Working knowledge of the numerous types of records used by county tax officers in determining valuation of property.
- Skill in the oral and written presentation of factual material.
- Ability to confer and advise local tax assessors involved in appraisal projects and tax problems.
- Ability to read and understand deeds, maps, legal records and other records and reports documenting ownership and value of real and personal property.
- Ability to establish and maintain effective working relations with other employees, county officials, and the general public.

### Minimum Education and Experience

Bachelor's degree from an appropriately accredited institution, preferably with a major in business administration, and three years of experience in real and personal property appraisal work, preferably in property tax administration at the county level; or an equivalent combination of education and experience.