

Class Concept

This is professional administrative work in providing technical guidance to local tax officials, taxpayers or their representatives and agency personnel and writing technical tax law guides. This is advanced and specialized tax work in investigating and resolving county property tax appeals, and in assisting and advising local tax assessors, taxpayers, and the Property Tax Commission on complicated property tax issues. Work is performed independently under the direction of the division director, assistant director, and a Property Tax Valuation Specialist III. 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. This level is distinguished from Property Tax Valuation Specialist I by the complexity of the property tax issues and tax schedules administered and the emphasis on tax law analysis and interpretation however has less involvement in research and interpretation activities than a Property Tax Valuation Specialist III. The III level of this class also deals with the most complex cases which can involve utility companies and their property.

Investigates the more complex property tax appeals by reviewing appraisal reports and by making a personal investigation of property tax appeals. Confers with private appraisers, county taxing authorities, and taxpayers to resolve appeals. Attends and testifies before the North Carolina Property Tax Commission. Work requires the utilization of the Machinery Act of North Carolina, rules and regulations concerning property tax, Attorney General's Opinions, division memorandums, Internal Revenue Code, court cases, Property Tax Commission Orders and Decisions, publications used, etc. as reference or guides in property tax problems. Performs advanced level real and personal property appraisals and works closely with county assessors and others relative to property valuation problems. Assists and advises county tax assessors on complicated appraisals and other tax office matters. Confers with and advises tax assessors and boards of county commissioners in the preparation of county schedules of values for use in the reappraisal programs. Formulates methods and standards of value for special types of property to insure uniformity between counties. Reviews and follows through to see that county tax officials have complied with the established standards.

Provides assistance and direction of a technical nature to taxpayers, attorneys, accountants, county tax personnel, and other staff of the Department. Positions are heavily involved in the educational program for county officials who must be certified by the Department of Revenue pursuant to General Statute 105-289(d). Work requires considerable contact with county taxing authorities, taxpayers, attorneys, accountants and appraisers in investigating appeals.

Recruitment Standards

Knowledge, Skills, and Abilities

- Thorough knowledge of principles, practices, and techniques of real and personal property appraisals. Thorough knowledge of laws, rules, and regulations governing property appraisal and property tax assessment.
- Considerable knowledge of Attorney General's rulings in 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 and the ability to teach property tax courses and seminars.
- 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 ownerships and value of real and personal property.
- Ability to establish and maintain effective working relations with other employees, county officials, and the general public.

Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA.

Minimum Education and Experience

Bachelor's degree from an appropriately accredited institution, preferably with a major in Business/Public Administration, Economics, Accounting or related field and four 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.