



Polk County Property Appraiser

Tangible Personal Property Appraiser

Appraisal Department

Job Title: Tangible Personal Property Appraiser
Department: Appraisal Department
Supervisor's Title: Tangible Personal Property Supervisor

Basic Purpose

Under general supervision the Tangible Personal Property (TPP) Appraiser is responsible for the assessment of tangible personal property accounts for the purpose of ad valorem taxation. This position requires knowledge of Ad Valorem assessments and an understanding of the procedures and techniques in the valuation of tangible personal property to determine fair market value. A deputy in this position performs various data entry functions utilizing data entry software and hardware. Work involves a variety of complex tasks requiring considerable independent judgment in the assembly of data and facts in order to formulate objective, equitable, and defensible estimates of value.

TPP Appraiser I: This is the entry level of the TPP Appraiser position. The work performed at this level is of a less technical nature, or with more supervisory assistance than the work performed by the Level II position. In addition, this level may be utilized as a training level in preparation for Level II responsibilities. In order to be promoted to the Level II position, the deputy must complete two full tax roll cycles in this position and obtain the Certified Florida Evaluator (CFE) designation.

TPP Appraiser II: This is the full performance level of the TPP Appraiser position. Performance duties include but are not limited to the following:

1. Receives, analyzes, prepares and finalizes tangible personal property returns (DR-405)
2. Conducts on-site inspections to collect data from business accounts accurately and efficiently.
3. Collects, updates and analyzes market data in support of TPP asset/equipment valuation.
4. Set up new accounts through discovery and investigates businesses that fail to file annual TPP tax returns.
5. Advise business owners concerning methods and procedures used in determining values, answer questions relative to property values, appraisal techniques, property ownership, Ad Valorem assessments and exemptions.
6. Must be able to demonstrate proficiency, competency and satisfactory completion of regularly assigned work in an independent manner.
7. Defend values before the Value Adjustment Board by correlating detailed statistical data and analyzing market studies, as they may apply to the specific parcels/accounts in dispute.
8. Prepare detailed list of tangible personal property when necessary for a business. Must be able to use various resources to arrive at fair market value along with organizing and maintaining documentation to support the valuation.
9. Maintain current knowledge of industry, regulatory and legislative developments affecting tangible personal property appraisal to ensure property application of FLDOR and PCPA policies and procedures.
10. Performs other duties as assigned and must participate in departmental meetings, cross-training, job-sharing and job duty organizational efforts as directed.

TPP Appraiser III: This is the working lead level of the TPP Appraiser position performing specialized and complex duties beyond those of Level II. The duties at this level include but are not limited to the following:

1. A high level of understanding of the appraisal process by considering all methods of valuation; cost, market and income.
2. Must be able to demonstrate advanced proficiency, competency and satisfactory completion of regularly assigned work in an independent manner.
3. Acts as team leader in the completion of various projects, including the supervision of employees assigned to the project, under the guidance of the supervisor.
4. Assists with the supervision of work for staff by scheduling, assigning and reviewing work, providing training and counseling and evaluating performance.
5. Ability to analyze and maintain indexing tables within the CAMA system and verify the accuracy and validity of resulting changes to value.
6. Handles more complex tangible account valuations and inspections.
7. Coordinates research in preparation of team members' contribution to the VAB.
8. Works with the Tangible Supervisor to plan direction of work for the department and aid in decision making activities.
9. Involved in the analysis, production, database maintenance, and implementation of related departmental projects as a project manager.
10. Write and maintain procedures for the position of TPP Appraiser.
11. Responsible for advising the TPP Supervisor of problems and backlog.
12. Appraiser at this level will be required to complete IAAO Course 112 Income Approach to Valuation II and Course 501 Personal Property Auditing – Basic to Advanced. Optional Course 400 Assessment Administration.

Knowledge, Skills & Abilities

- Working knowledge of principles, practices, techniques, standards, procedures and terminology required in the valuation of tangible personal property.
- Working knowledge of general accounting and bookkeeping practices and procedures.
- Ability to support and defend appraisals with tact, impartiality and firmness.
- Knowledge of statistics and other quantitative tools of data analysis and their application to the appraisal process.
- Knowledge of Florida Statutes and ordinances governing appraisals.
- Ability to render judgements concerning the value of tangible personal property.
- Ability to express ideas clearly and concisely in writing or orally in a friendly manner.
- Ability to use software programs related to job functions accurately and effectively.
- Ability to communicate tactfully and courteously with the public.
- Must be able to establish and maintain effective working relationships with other Deputies, County departments and governmental agencies and businesses.
- Ability to interact in a team environment with co-workers with tact and diplomacy.

- Ability to analyze facts and exercise judgment, arriving at valid conclusions.
- Ability to understand and interpret oral and written instructions.
- Able to work independently, be self-motivated and task-oriented.
- Ability to correlate legal descriptions to an aerial map or plat.
- Ability to meet established written performance standards in quantity and quality of work.
- Knowledge of appraisal methods and techniques.
- Knowledge of principles and techniques of operation of data entry software and hardware.
- Knowledge of Computer Assisted Mass Appraisal (CAMA) software.
- Knowledge of office procedures, correspondence and standard business practices.
- Ability to work with the public under stress, difficult and/or sometimes unpleasant circumstances.

Education and/or Work Experience

Any combination equivalent to experience and education that would likely provide the relevant knowledge and abilities would be qualifying. A typical way to obtain the knowledge and abilities would be:

Education:

Equivalent of two years of college level classes in a related field – OR –

Experience:

Level II – Two (2) or more year’s knowledge of appraisal practices through prior work experience in-house or with another county agency or Property Appraiser’s office.

Level III – Eight (8) or more year’s knowledge of appraisal practices through prior work experience in-house or with another county agency or Property Appraiser’s office. Tangible appraisal experience may substitute for six (6) of the eight years of professional experience required.

Certificates, Licenses, registrations

Certified Florida Evaluator (CFE) - Preferred

IAAO Courses Required – 101 Fundamentals of Real Property; 102 Income Approach to Valuation; 300 Fundamentals of Mass Appraisal and 500 Assessment of Personal Property

Essential Physical Skills

Constantly operates a computer and other office machines such as a calculator, copy machine, facsimile machine, printers, etc. Frequently be able to remain in a stationary position. Constantly uses speech, vision and hearing skills to perform duties.

Mathematical Skills

Ability to work with mathematical concepts such as probability and statistical inference. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

Work Environment

Conducts work in an office and/or field setting.

Stipulations of Employment

Employees of the Polk County Property Appraiser (PCPA) shall not either for gratis or for compensation engage in any licensed real estate activities such as, but not limited to, buying, selling or acting as a broker for others; appraise property inside Polk County; sell PCPA computerized database information; engage in any outside assessment / appraisal computer programming or consulting. Furthermore, employees and members of their household may not own or hold financial interest in an assessment / appraisal business.

Must possess and maintain a valid Florida Driver license and be insurable by the Polk County insurance carrier.

At Will Statement

Employment at the Polk County Property Appraiser's Office is on an "at-will" basis. It may be terminated at any time, with or without cause by either the employee or employer. It is not guaranteed, contracted or promised for any length of time. No person other than the Polk County Property Appraiser has the authority to alter the at-will status of your employment or to enter into any employment contract with you. The Polk County Property Appraiser reserves the right to change, amend or revoke rates of pay, terms and conditions of your employment and job offers at any time.