



Job Description City of Brewer

Job Title: Assessing Technician/Clerical Aide

Department: Assessing

Revised: 5/1/2024

This job description does not constitute an employment agreement between the employer and employee, and it is subject to change by the employer as the needs of the employer and requirements of the job change. The essential functions listed are intended only as illustrations of various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related or a logical assignment to the position.

Job Summary

This position is a professional position that conducts appraisals and performs valuations of personal property to determine market value for property tax assessment. Assessing Technician/Clerical Aide is responsible for collecting and analyzing sales data and conducting economic studies to ensure equalization of values within taxing jurisdictions as part of the State valuation process. This is an entry-level trainee position that performs routine appraisals and valuations of real and personal property for tax assessment purposes. Work includes examining property, land maps, and sales data; interpreting and explaining property tax laws; and providing technical assistance relating to property values.

Representative Tasks: *(A position may not be assigned all duties listed, nor do the listed duties include all duties that may be assigned)*

- A. Performs a variety of administrative support duties to ensure efficient operation of the office.
 - a. Answering and directing phone calls
 - b. Develop and maintain a filing system
 - c. Order office supplies
 - d. Provide information by answering questions and requests
 - e. Research and create projects
 - f. Handles multiple projects
 - g. Handles sensitive information in a confidential manner.
 - h. Reply to email, telephone or face to face inquiries
 - i. Photocopy and print documents on behalf of other colleagues
 - j. Maintain up-to-date office calendar

- B. Perform a variety of duties involved in the discovery, administration and appraisal of personal property within the county tax jurisdiction:
- a. Identify all businesses within the taxing jurisdiction using all available sources, including but not limited to: real property appraisal reports and Property Record Cards; state, county and city business licenses and sales tax accounts; telephone directories; news media; and physical canvass.
 - b. Compile and maintain an accurate listing of all businesses within the taxing jurisdiction.
 - c. Ensure that each business is mailed a Business Personal Property Declarations, exemptions applications and reimbursement forms.
 - d. Calculates the market value of personal property using the three approaches to value: cost, sales comparison, and income approaches to value
- C. Perform audits and physical inspections of businesses:
- a. Perform review audits on every return filed each year.
 - b. Assists in the performance of physical inspection, detailed desk and detailed on-site audits of businesses.
 - c. Compare listing of assets as reported by the taxpayer on their Personal Property Return with assets as observed during inspections.
 - d. Gather necessary information to accurately list all observed assets.
 - e. Make appropriate adjustments so that all assets are correctly assessed.

Knowledge, Skills and Abilities

- Attention to detail. This position is responsible for a tremendous amount of data entry and the detail is important.
- Knowledge of mathematics to include addition, subtraction, multiplication, division and percentages as needed to calculate data such as personal property market values.
- Knowledge of accounting and auditing principles and procedures.
- Knowledge of electronic accounting processing systems.
- Knowledge of standard business and financial records
- Knowledge of current laws, methods, procedures and practices of business personal property appraisal as outlined in the Maine Personal Property Appraisal Manual
- Ability to detect accounting and reporting irregularities
- Ability to read and comprehend legal documents, state and federal laws and regulations, court decisions and business records
- Ability to communicate in writing to include proper usage of English, grammar, punctuation, spelling and business writing to prepare letters, memoranda, reports and forms
- Ability to communicate orally with individuals such as co-workers, taxpayers, taxpayer agents, government officials and attorneys in order to obtain and provide information
- Ability to prepare audit reports for small to medium size businesses
- Ability to direct the work of subordinate appraisal personnel performing personal property clerical and discovery activities

- Ability to establish and maintain effective working relationships with taxpayers and co-workers
- Ability to operate standard office equipment including calculator, fax machine and copier
- Ability to operate a computer and software such as database, spreadsheet and word processing as needed to compile and analyze data
- Ability to operate a motor vehicle
- Ability to interpret and explain property tax laws and regulations.

Minimum Qualifications

Two (2) year combination of training, experience, and/or education comprised of a Associate's Degree -OR- two (2) years' experience in property tax appraisal and assessment and two (2) years post-high school education with courses in modern property appraisal and assessment practices. Registration as a Certified Assessment Technician or Certified Maine Assessor will be accepted in lieu of two (2) years specialized education or experience. Equivalent related experience may be substituted for education on a year-for-year basis. Must have a valid Maine Driver's license, a good driving record and reliable transportation.

Licensing/Certification Requirements

Certified Maine Assessor certification is preferable but not required