



COMMONWEALTH OF KENTUCKY JOB CLASS SPECIFICATION

BUSINESS ASSESSOR III

Job Number: 21002304

Job Code: 83520V251016

Job Group: 8300 - PROPERTY

Job Established: 03/16/2018

Job Revised: 10/16/2025

Grade: 15 Salary (MIN - MID):

\$24,863-\$37,295 - Hourly

\$4,040.24-\$6,060.44 - 37.5 Hr. Monthly Salary

\$4,309.60-\$6,464.48 - 40 Hr. Monthly Salary

Special Entrance Rate:

NONE

NONE

NONE

PROBATIONARY PERIOD:

This job has an initial and promotional probationary period of 6 months, except as provided in KRS 18A.111.

CHARACTERISTICS OF THE JOB: *Characteristics of a job are general statements indicating the level of responsibility and discretion of positions in that job classification. These are not intended to be an exhaustive list.*

Under limited supervision, performs complex duties in the value assessment of business properties centrally assessed by the Department of Revenue, such as, but not limited to, manufacturers and public service companies with varying classifications of property and inventories. Provides technical assistance and reviews the work of Business Assessors; and performs other duties as assigned.

MINIMUM REQUIREMENTS:

EDUCATION:

Graduate of a college or university with a bachelor's degree in Business Administration, Accounting, Finance, or Economics or a related field.

EXPERIENCE, TRAINING, OR SKILLS:

Must have four years of professional experience in tax records examination and/or property assessment or appraisal.

Substitute EDUCATION for EXPERIENCE:

NONE

Substitute EXPERIENCE for EDUCATION:

Professional experience in auditing of taxes related to property administration, property assessment, or appraisal will substitute for the required education on a year-for-year basis.

SPECIAL REQUIREMENTS (AGE, LICENSURE, REGULATION, ETC.):

Must possess a State Valuation Certification (SVC) designation from the Office of Property Valuation as determined by the agency. Must maintain any required licensure(s), certification(s), or other credentials for the length of employment in this job

classification. Employing agency is responsible for ensuring employee possesses and maintains required licensure(s), certification(s), or other credentials.

EXAMPLES OF DUTIES OR RESPONSIBILITIES OF THE JOB CLASSIFICATION: *Examples of duties or responsibilities are not to be construed as describing what the duties or responsibilities of any position shall be and are not to be construed as limiting the appointing authority's ability to assign, or otherwise alter the duties and responsibilities of a position. This is not intended to be an exhaustive list.*

Reviews tax returns and financial records of businesses such as, but not limited, companies involving manufacturing and public service companies. Conducts industry specific research. Utilizes cost, market, stock and debt, and income approaches to determine value of businesses. Attends conferences to explain or defend tentative assessments with taxpayer and authorized representatives. Resolves differences between classification and valuation issues. Evaluates alternative valuation requests and recommends adjustments. Processes complex amended returns and refunds that affect the state and local taxing jurisdictions. Prepares assessment notices; computes assessments of businesses and apportions amounts among county and local taxing jurisdictions. Reviews reports and published data from a variety of sources relative to taxation in order to develop new approaches to determining valuations of taxable properties. Utilizes the agency's data systems and software. Provides explanations to county/local officials and taxpayers regarding assessments methods, regulations, and procedures as well as property tax law.

UNIQUE PHYSICAL REQUIREMENTS:

Any unique physical requirements necessary to perform the duties of a specific position will be listed on the individual position description, if applicable.

TYPICAL WORKING CONDITIONS: *Incumbents in the job will typically perform their job duties under these conditions.*

Incumbents working in this job title primarily perform duties in an office setting.

ADDITIONAL REQUIREMENTS:

Upon employment, employees in this job classification may be required to maintain a valid driver's license and may be required to drive a licensed vehicle. This status may be necessary for the length of time in this job classification. If this is necessary, it will be listed in the specific position description for the position at issue. Applicants and employees in this job classification may be required to submit to a drug- screening test and background check. Applicants and employees in positions which perform job duties that may require contact with offenders in the custody or supervision of the Department of Corrections or with youth in the care, custody, or supervision of the Department of Juvenile Justice must meet qualifications pursuant to the federal Prison Rape Elimination Act, 28 C.F.R.115.17 and 115.317.

The Commonwealth of Kentucky does not discriminate on the basis of race, color, sex, disability, age, national origin, religion, sexual orientation, gender identity or expression, pregnancy or related medical condition, marital or familial status, ancestry, political affiliation, genetic information, or veteran status in accordance with state and federal laws.