General Statement of Duties

Performs full performance level work conducting routine to complex business personal property valuation by researching, analyzing, preparing, and processing personal property tax declarations for valuation and tax collection purposes; provides complex and/or specialized information on assessment processes and applicable state and local personal property tax laws; prepares for and represents the City in personal property valuation appeals; and maintains and updates data on state tax codes and tables.

Distinguishing Characteristics

This is the third out of three classifications in a progressive class series for Personal Property Analysts. The Personal Property Analyst I performs entry level work assisting with and learning how to conduct business personal property valuations. The Personal Property Analyst II performs standard level work conducting routine business personal property valuations.

The Personal Property Analysts are distinguished from the Staff Tax Auditor, which entry-level through standard level auditing work applying generally accepted accounting principles and auditing standards in conducting financial and tax compliance audits of entities engaged in business in Denver.

Next, the Personal Property Analysts are distinguished from the Tax Analyst, which researches, analyzes, prepares, and processes claims for payments of outstanding taxes owed to the city.

Finally, the Personal Property Analysts are distinguished from the Real Property Appraiser Technician, which supports the work of Real Property Appraisers by performing paraprofessional real estate valuation and database maintenance.

Guidelines, Difficulty and Decision-Making Level

Guidelines are generally but not always clearly applicable, requiring the employee to exercise judgment in selecting the most pertinent guideline, interpret precedents, adapt standard practices to differing situations, and recommend alternative actions in situations without precedent.

Duties assigned are generally complex and may be of substantial intricacy. Work assignment is performed within an established framework under general instructions but requires simultaneous coordination of assigned functions or projects in various stages of completion.

Employee is responsible for determining time, place, and sequence of actions to be taken. Unusual problems or proposed deviations from guidelines, practices, or precedents may be discussed with the supervisor before being initiated.

Level of Supervision Received & Quality Review

Under general supervision, the employee receives assignments and is expected to carry them through to completion with substantial independence. Work is reviewed for adherence to instructions, accuracy, completeness, and conformance to standard practice or precedent. Recurring work clearly covered by guidelines may or may not be reviewed.
Interpersonal Communication & Purpose

Contacts with the public or employees where explanatory or interpretive information is exchanged, defended, and gathered and discretion and judgment are required within the parameters of the job function.

Level of Supervision Exercised

By position, performs lead work over employees classified as Personal Property Analyst I and II.

Essential Duties

Performs routine to complex field investigations to identify new businesses and verify existing businesses; to identify personal property; and to verify ownership, registration, and compliance with personal property assessment statutes.

Provides complex and/or specialized information to business owners, other jurisdictions, and city agencies on personal property assessment process and explains state and local personal property tax laws.

Conducts routine to complex on-site inspections of personal property to estimate the value of assets; performs calculations to determine asset value, taxable rate and category, and tax exemption status utilizing established procedures, manuals, and tax tables.

Verifies and evaluates routine to complex personal property sales by researching permits, correspondence, and public records to obtain information and reviewing assessment files for changes in property information.

Analyzes and compares current and prior taxpayer information to determine if changes in asset listings have occurred; prepares additional tax assessments, when appropriate.

Compiles personal property data for the purpose of taxation; prepares routine to complex personal property tax declarations, which includes verifying the correctness of taxes owed and calculating late filing penalties, when applicable.

Processes routine to complex personal property tax declarations by reviewing and analyzing information submitted by business owners; classifies and lists assets for property valuation purposes per statutory requirements.

Evaluates and processes complex personal property valuation protests, which includes working with business owners to address issues and concerns of taxation.

Receives and reviews state assessments for businesses that cross county lines; prepares information for protest of state assessments, if errors are detected; and enters final state assessment information into valuation system.

Reviews complex personal property valuation appeals and prepares materials for valuation defense, which includes a formal response to protests, appeals, and complaints.

Represents the City at Board of Equalization, Board of County Commissioners, and Board of Assessment Appeals hearings and testifies in court, as needed.

Maintains and updates assessment database with new state tax codes and tables.

Prepares and maintains personal property case files to include records of correspondence.

By position, performs lead work over employees classified as Personal Property Analyst I and II.

By position, performs work on special projects that focus on supporting assessment operations.
Any one position may not include all of the duties listed. However, the allocation of positions will be determined by the amount of time spent in performing the essential duties listed above.

**Competencies**

Attention to Detail – Is thorough when performing work and conscientious about attending to detail.

Interpersonal Skills – Shows understanding, friendliness, courtesy, tact, empathy, cooperation, concern, and politeness to others and relates well to different people from varied backgrounds and different situations.

Oral Communication - Expresses information to individuals or groups effectively; taking into account the audience and nature of the information; makes clear and convincing oral presentations; listens to others, attends to nonverbal cues and responds appropriately.

Problem-Solving – Identifies problems; determines accuracy and relevance of information; uses sound judgment to generate and evaluate alternatives, and to make recommendations.

Reading – Understands and interprets written material, including technical material, rules, regulations, instructions, reports, charts, graphs or tables; applies what is learned from written material to specific situations.

Writing – Writes in a clear, concise, organized, and convincing manner for the intended audience.

**Knowledge & Skills**

Knowledge of economic and accounting principles and practices, tax law and practices, the financial markets, banking, and the analysis and reporting of financial data.

Knowledge of research techniques sufficient to be able to determine what information is needed, gather and analyze desired information, and input information.

Knowledge of state statutes sufficient to be able to disseminate information, determine assessable property, and enforce compliance.

Skill in interpreting the contents of taxpayer submitted accounting information and asset listing and determining the appropriate classification for property assessment purposes.

**Education Requirement**

Associate's Degree in Business Administration, Accounting, or a related field.

**Experience Requirement**

Three (3) years of clerical experience to include one year of experience at the type and level of the Personal Property Analyst II.

**Education & Experience Equivalency**

One (1) year of the appropriate type and level of experience may be substituted for each required year of post-high school education.

Additional appropriate education may be substituted for the minimum experience requirements.

**Licensure & Certification**

By position, requires a valid Driver's License at the time of application.
Licenses and certifications must be kept current as a condition of employment.

**Working Environment**

Pressure due to multiple calls and inquiries.
Subject to many interruptions.
Temperature Changes: variations in temperature from hot to cold.
Atmospheric Conditions: conditions that affect the skin or respiratory system.

**Level of Physical Demand**

1-Sedentary (0-10 lbs.)

**Physical Demands**

(Physical Demands are a general guide and specific positions will vary based on working conditions, locations, and agency/department needs.):

Standing: remaining on one’s feet in an upright position.
Walking: moving about on foot.
Sitting: remaining in the normal seated position.
Handling: seizing, holding, grasping, or otherwise working with the hands.
Fingering: picking, pinching, or otherwise working with fingers.
Talking: expressing or exchanging ideas by means of spoken words.
Hearing: perceiving the nature of sounds by the ear.
Eye/hand/foot coordination: performing work through using two or more.
Near Acuity: ability to see clearly at 20 inches or less.
Lifting: raising or lowering objects weighing no more than 10 pounds, from one level to another.

**Background Check Requirement**

Criminal Check
Education Verification
Employment Verification

**Assessment Requirement**

None

**Probation Period**

Six (6) months.

**Class Detail**

Pay Grade: V-616
FLSA Code: N
Management Level: 10
Established Date: 9/21/2018
Established By: Lori Schumann
Revised Date:
Revised By:
Class History: