**General Statement of Duties**

Performs intermediate-level work conducting routine business personal property asset appraisals and valuations by researching, analyzing, preparing, and processing tax declarations for tax collection purposes, and providing routine information on assessment processes and explaining applicable state and local tax statutes.

**Distinguishing Characteristics**

The Personal Property Appraiser I is an entry-level classification used to train and develop employees to perform business personal property asset valuations.

The Personal Property Appraiser II is an intermediate-level classification that performs routine work conducting business personal property asset valuations.

The Personal Property Appraiser III is a full performance level classification that performs complex work conducting business personal property asset valuations.

The Personal Property Appraiser Supervisor is responsible for the supervision of Assessment Personal Property Technicians and overseeing taxpayer protests and appeals.

**Guidelines, Difficulty and Decision-Making Level**

Guidelines are generally numerous, well established and directly applicable to the work assignment. Work assignment and desired results are explained by general oral or written instructions.

Duties assigned are generally repetitive and restricted in scope but may be of substantial intricacy. Employee primarily applies standardized practices.

Decisions or recommendations on non-standardized situations are limited to relating organizational policies to specific cases. Problems that are not covered by guidelines or are without precedent are taken up with the supervisor.

**Level of Supervision Received & Quality Review**

Under normal supervision, within a standardized work situation, the employee performs duties common to the line of work without close supervision or detailed instruction. Work product is subject to continual review.

**Interpersonal Communication & Purpose**

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

**Level of Supervision Exercised**

None

**Essential Duties**

Conducts routine business personal property asset appraisals and valuations by researching, analyzing, preparing, and processing tax declarations for tax collection purposes and provides taxpayers with routine information on assessment processes and procedures.
Works with stakeholders both internal and external to the city to explain business personal property appraisal and valuation processes and procedures and explains state and local statutes regulating the taxation of assets.

Performs routine field investigations to identify new businesses and verify existing businesses to confirm business ownership, registration, avoid duplication of tax accounts, and work with taxpayers to ensure compliance with personal property assessment statutes.

Conducts routine on-site inspections of businesses to estimate the value of personal property assets, performs calculations to determine the value of assets, itemizes and categorizes assets, determines tax exemption status, while utilizing established procedures, manuals, and tax rate tables.

Verifies and evaluates routine 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 years tax declarations to determine if changes in asset listings have occurred and amends tax assessments based on asset changes.

Compiles personal property data for the taxation of business assets, prepares routine personal property tax declaration valuations, and ensures correctness of taxes owed.

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

Addresses taxpayer tax asset declaration protests, which includes working with the taxpayer to understand nature of the protest, re-evaluates appraisal value of assets, may perform site visit and inspection of assets under review, adjusts the valuation of assets in error, and prepares and sends notifications of determination approving or denying protest.

Assists with and learns the formal hearings process for appeals to Board of Equalization, Board of Assessment Appeals, Board of County Commissioners, and District Court and arbitration, which includes preparing documents supporting the valuation of assets, working with city attorneys to prepare case, and testifying on behalf of the city before these boards and courts.

Performs other related duties as assigned.

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**

**Analyzing** – Analyzes data and all other sources of information, patterns, and relationships. Demonstrates an understanding of how one issue may be a part of a much larger system.

**Arithmetic** – Performs computation such as addition, subtraction, multiplication, and division correctly using whole numbers, fractions, decimals, and percentages.

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

**Customer Service** – Interacts with customers in a friendly and professional manner, works to resolve issues quickly and effectively, and is knowledgeable about products and services.

**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; considering 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 and analyzes problems; uses sound reasoning to arrive at conclusions; finds alternative solutions to complex problems; distinguishes between relevant and irrelevant information to make logical judgments.

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

**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 to be able to determine what information is needed, gather and analyze desired information, and input information.

Knowledge of state statutes 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 degree in business administration, accounting, real estate, or a related field of study.

**Experience Requirement**

One (1) year of business personal property valuation experience, which includes researching, analyzing, and preparing asset valuations for tax collection purposes.

**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 for all classifications.

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.
Atmospheric Conditions: conditions that affect the skin, eyes or respiratory system.
Temperature Changes: Variations in temperature from hot to cold when working in the field.
## Level of Physical Demand

1-Sedentary Work (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).

- Color vision: ability to distinguish and identify different colors.
- Depth Perception: ability to judge distances and space relationships.
- Eye/Hand/Foot Coordination: performing work using two or more.
- Handling: seizing, holding, grasping, or otherwise working the hand(s).
- Hearing/Talking: Hear and determine direction of sound.
- Hearing: perceiving the nature of sound by the ear.
- Lifting: raising or lowering objects weighing no more than 10 pounds, from one level to another.
- Sitting: In sitting position to write a report, vehicle patrol, and the public contact.
- Sitting: remaining in the normal seated position.
- Talking: Expressing or exchanging ideas by means of spoken words
- Vision Far acuity: ability to see clearly at 20 feet or more.
- Vision Near acuity: ability to see clearly at 20 inches or less.
- Walking: moving about on foot.
- Written Comprehension

## Background Check Requirement

- Criminal Check
- Employment Verification
- Education Check
- By position, Motor Vehicle Record

## Assessment Requirement

None

## Probation Period

Six (6) months.

## Class Detail

- Pay Grade: V-616
- FLSA Code: N
- Management Level: 10
- Established Date: 9/22/2019
- Established By: John Hoffman
- Revised Date:
- Revised By:

City and County of Denver