

POSTING IS REQUIRED

Classification Notice No. 1338

To: Agency Heads and Employees
From: Jeff Dolan, Career Service Executive Personnel Director
Date: March 14, 2011
Subject: Proposed Change to the Classification and Pay Plan

The proposed change amends the Classification and Pay Plan by changing the title and pay grade of Personal Property Audit Technician (613-V) to Personal Property Analyst (614-V).

Career Service Authority (CSA) revised and updated the class specification for the Personal Property Audit Technician at the request of the Assessment Division of the Department of Finance. Changes to the Personal Property Audit Technician specification were warranted, based on a restructuring in 2008 of the personal property valuation work performed within the Assessment Division. To accurately reflect the duties now performed by the Personal Property Audit Technician, CSA is also recommending a change to the class title from Personal Property Audit Technician to Personal Property Analyst. Finally, CSA conducted a pay analysis to ensure that the appropriate pay grade is used for the Personal Property Analyst.

Prior to 2008, the Assessment Division utilized incumbents classified as Tax Auditors to conduct business personal property valuation (e.g. appraisals) in addition to performing tax auditing responsibilities. In 2008, as part of an effort to create operational efficiencies, the Tax Auditors in the Assessment Division were moved to Treasury. In this transition, Treasury took over the tax auditing work previously performed in the Assessment Division, while the Assessment Division retained the personal property valuation work. It was at this time that incumbents classified as Personal Property Audit Technicians took over the full responsibility for performing personal property valuations.

Previously, incumbents classified as Personal Property Audit Technician were responsible for providing paraprofessional level, technical assistance to professional auditors for business personal property valuation, database maintenance and other assessment purposes; reviews and processes less complex taxpayer information and established values; ensures and enforces compliance of state laws. A change to the class specification for the Personal Property Audit Technician was necessary for two reasons: 1) the classification was no longer responsible for providing technical assistance to auditors and 2) the classification was now responsible for performing personal property valuation.

The new General Statement of Duties for the Personal Property Analyst states that an incumbent “conducts business personal property valuation by researching, analyzing, preparing, and processing personal property tax declaration for valuation and tax collection purposes; provides 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.”

**REVISED CLASS SPECIFICATION INCLUDING
TITLE & PAY GRADE CHANGE**

<u>Job Code:</u>	<u>Current Classification Title:</u>	<u>Proposed Classification Title:</u>
CV1991	Personal Property Audit Technician	Personal Property Analyst
<u>Current Pay Grade & Range</u>	<u>Proposed Pay Grade & Range</u>	
613-V (\$35,912 to \$52,422)	614-V (\$37,548 to \$54,801)	

Per Career Service Rule 7-37 A – “If it is determined, as a result of an audit or maintenance study, that changes to the classification and pay plan are necessary, the effective date of any resulting re-allocations shall be the beginning of the first work week following approval by the Board.”

The Career Service Executive Personnel Director shall provide those appointing authorities who are affected with a draft of proposed changes in the plan, and notice shall be posted on appropriate bulletin boards at least thirteen calendar days from the date of this notice.

Public Notice of Changes:

The scheduled time for the public hearing is **Thursday April 7, 2011 5:00 p.m.** in the CSA Board Room, Room 4.F.6, Webb Municipal Building, 201 West Colfax Avenue.

Note: Please submit any questions or comments on this proposal in writing to Bruce Backer bruce.backer@denvergov.org, Career Service Authority, in care of Alena Martinez alena.martinez@denvergov.org by 8:00 a.m. on **Tuesday, March 29, 2011**. Please include a contact name and phone number so that we may respond directly.

If anyone wishes to be heard by the Board on this item, please call Leon Duran leon.duran@denvergov.org at (720) 913-5168 no later than noon on **Tuesday, April 5, 2011**.



Career Service Authority

Personal Property Analyst

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GENERAL STATEMENT OF CLASS DUTIES

Conducts business personal property valuation by researching, analyzing, preparing, and processing personal property tax declarations for valuation and tax collection purposes; provides 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

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

The Personal Property Analyst is also distinguished from the *Real Property Appraiser Technician*, which supports the work of Real Property Appraisers by performing paraprofessional real estate valuation and database maintenance.

Finally, the Personal Property Analyst is distinguished from the *Staff Real Property Appraiser*, which performs entry level professional appraisal work under the direct supervision of a state certified appraiser, the scope of which is the appraisal of those properties that the supervising appraiser is qualified to appraise.

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 and 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 Communications and 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, may perform lead work over others classified as Personal Property Analysts.

ESSENTIAL DUTIES

Performs 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 information to business owners, other jurisdictions, and city agencies on personal property assessment process and explains state and local personal property tax laws.

Conducts 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 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 personal property tax declarations, which includes verifying the correctness of taxes owed and calculating late filing penalties, when applicable.

Processes 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 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 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 other Personal Property Analysts.

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.

MINIMUM QUALIFICATIONS

Competencies, Knowledge, & Skills:

Integrity/Honesty – Contributes to maintaining the integrity of the organization; displays high standards of ethical conduct and understands the impact of violating these standards on an organization, self and others; is trustworthy.

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; relates well to different people from varied backgrounds and different situations.

Speaking – Uses correct English grammar to organize and communicate ideas in words that are appropriate to listeners and situations; uses body language appropriately.

Listening – Receives, attends to, interprets, and responds to verbal messages and other cues such as body language in ways that are appropriate to listeners and situations.

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 – Recognizes or uses correct English grammar, punctuation and spelling; communicates information in a succinct and organized manner; produces written information, which may include technical material that is appropriate for the intended audience.

Reasoning – Identifies rules, principles, or relationships that explains facts, data, or other information; analyzes information and makes correct inferences or draws accurate conclusions.

Arithmetic/Mathematical Reasoning – Performs computations such as addition, subtraction, multiplication, and division correctly; solves practical problems by choosing appropriately from a variety of mathematical techniques such as formulas and percentages.

Information Management – Identifies a need for and knows where or how to gather information; organizes and maintains information or information management systems.

Technical Competence – Uses knowledge that is acquired through formal training or extensive on-the-job experience to perform one's job; works with, understands and evaluates technical information related to the job; advises others on technical issues.

Self-Management – Sets well-defined and realistic personal goals, displays a high level of initiative, effort and commitment towards completing assignments in a timely manner; works with minimal supervision; is motivated to achieve; demonstrates responsible behavior.

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

Decision Making – Makes sound, well informed, and objective decisions; perceives the impact and implications of decisions; commits to action, even in uncertain situations, to accomplish goals; causes change.

Customer Service – Works with customers to assess needs, provide assistance, resolve problems, satisfy expectations; knows products and services; is committed to providing quality products and services.

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

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

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.

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.

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.

Education Requirement:

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

Experience Requirement:

Two years of clerical experience to include one year of bookkeeping experience or one year of experience supporting professional assessment activities.

Education/Experience Equivalency:

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

Licensure and/or Certification:

Possession of a valid Colorado Class "R" driver's license by the completion of probation.

CLASS DETAIL

FLSA CODE: Non-exempt

ESTABLISHED DATE: 9/16/1995

REVISED DATE: xx/xx/2011

REVISED BY: Melissa Fisher

CLASS HISTORY 2007: Per department request, job specification was updated to further clarify duties and responsibilities.

2011: The General Statement of Duties, Essential Duties, competencies, and minimum qualifications were revised and updated.