



## CLASS SPECIFICATION

Class Code: 0345  
Date Est: 10/1980  
Last Rev: 10/2019  
Last Title Chg: 03/2001  
FLSA: non-exempt  
Probation: 12 Months

### **PERSONAL PROPERTY AUDITOR-APPRAISER**

#### **DEFINITION**

Under general supervision, performs audits of financial statements and accounting records for assessment of businesses and personal property for assessment purposes; and performs related work as required.

#### **EXPERIENCE AND TRAINING REQUIREMENTS**

Graduation from an accredited college or university with a bachelor's degree in accounting, finance or a closely related field; OR four years of full-time experience in an accounting, finance, auditing or property assessment environment demonstrating and applying general knowledge of accounting and auditing principles and the use of standard Microsoft Office Suite applications (Word, Excel and Outlook at a minimum) in performing daily duties and department specific functions; OR an equivalent combination of education and experience. An associate's degree in one of the related fields may substitute for two years of the required experience.

#### **LICENSE OR CERTIFICATE**

Certification as a Personal Property Tax Appraiser for the State of Nevada as required by NRS 361.221 must be obtained within one year of appointment to this class.

A valid driver's license is required at the time of appointment.

#### **DISTINGUISHING CHARACTERISTICS**

This is the journey level in the Auditor-Appraiser series. Incumbents perform the full range of business and personal property auditing and appraising work for assessment purposes.

#### **SUPERVISION EXERCISED**

N/A

**EXAMPLES OF DUTIES** *(The following is used as a partial description and is not restrictive as to duties required.)*

Prepare correspondence and schedule audit appointments.

Examine and audit accounting records and financial statements, such as general ledgers, depreciation schedules, balance sheets and income statements of commercial, industrial and agricultural businesses for assessment purposes.

Reconcile financial records with other valuation data, verifying that all personal property is reported and determining an estimate of market value.

Appraise personal property, including fixtures, equipment, and improvements.

Estimate the value of inventories as of the tax lien date.

Review and process property statements.

Interview and assist taxpayers making declarations.

Initiate supplemental billings with alternative penalties.

Prepare written evidentiary information for the County and State Board of Equalization in response to taxpayer appeals.

Respond to public inquiries either by phone, in person or in writing regarding questions or discrepancies of the appraisal process and/or the valuations of property.

Present sworn testimony to the Boards of Equalization regarding written appeals of property appraisals.

Develop procedures for processing building permits.

Consult with and assist the Personal Property Coordinator and Chief Property Appraiser in the development of assessment procedures.

### **JOB RELATED AND ESSENTIAL QUALIFICATIONS**

**Full Performance** *(These may be acquired on the job and are needed to perform the work assigned.)*

#### **Knowledge of:**

Assessor's Office organization, policies and procedures.

Factors, techniques, methods and principles involved in the appraisal of businesses or personal property.

Laws and regulations related to personal property and business assessments in Washoe County.

Computer software specific to the department/division.

Factors involved in appraisal of various classes of business, commercial and personal property.

#### **Ability to:**

Perform the more complex audits of businesses.

Present cases before the Board of Equalization.

Deal tactfully with the business community during the audit process.

**Entry Level** *(Applicants will be screened for possession of these through written, oral, performance or other evaluation methods.)*

#### **Knowledge of:**

General knowledge of accounting and auditing principles.

Methods of data collection and record keeping.

General knowledge of appropriate laws and regulations affecting the auditing and appraisal of businesses and personal property.

#### **Ability to:**

Conduct audits and use recognized accounting principles and procedures in the assessment of businesses, personal property and capital accounts.

Analyze and interpret financial statements, tax returns and ratios.

Apply appraisal principles, methods and techniques in the equitable and justifiable appraisal of businesses and personal property.

Analyze data and draw appropriate conclusions.

Interpret and apply regulations, policies and procedures.

Communicate effectively, both orally and in writing.

Maintain effective working relationships with co-workers, property owners, regulatory boards and the general public.

**SPECIAL REQUIREMENTS** *(Essential duties require the following physical skills and work environment.)*

Ability to sit for extended periods. Ability to lift and move objects weighing up to 25 lbs. Ability to use office equipment including computers, telephones, calculators, copiers, and FAX machine.

*This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards.*