

PERSONAL PROPERTY AUDITOR APPRAISER II

Personal Property Auditor Appraisers II perform audits of accounting records and appraise personal property both individually owned and within businesses. The work involves field visits, and detailed examinations of documents, survey and analyses of sales of an extensive variety of personal property such as boats, farm, business and manufacturing equipment.

CLASSIFICATION DISTINCTIONS

This classification is the first level which specializes in personal property appraisals. At the Auditor Appraiser II level, incumbents are expected to be able to independently appraise and audit the more routine accounts and smaller businesses using established procedures. Methods of auditing and appraising the larger, more complex accounts are being learned and reinforced at this level.

This level is distinguished from the next higher level in that the focus at the III level is on the larger businesses and more complex accounts. Additionally, the III level may be involved in the development of sales data bases and trends, and procedures which will be used by the II level.

KEY OR TYPICAL TASKS AND RESPONSIBILITIES

- Appraise personal property through the examination of documents and records as well as field visits to visually assess and establish value.
- Audit accounting records of businesses related to personal property to insure compliance with requirements and consistency between records and property.
- Prepare thorough documentation of appraisals and audits; communicate results to tax payers, professionals, and other government agencies.
- Respond to questions from taxpayers and others concerning audits and appraisals performed; research, determine and initiate changes; document changes and prepare written responses.
- Collect, analyze and verify personal property sales information; conduct research to determine current market levels; maintain knowledge of factors affecting value.
- Establish and maintain relationships with commercial real property appraisers to insure open exchange of information on appraisals.
- Perform related duties as assigned.

QUALIFICATIONS

Education and Experience:

An associate's degree with major course work in accounting, basic appraisal, market analysis and two years of prior appraisal experience which includes exposure to principles of personal property audit and appraisal. Completion of State Personal Property Appraiser Accreditation is required within six months of hire.

Knowledge of principles and practices of appraisal including personal property appraisal and audits; business practices applicable to employees interacting with clients away from the work place; establishing and determining values; statistical methods and accounting principles; principles of new construction including building materials; various computer applications, including data base and word processing; laws, regulations and ordinances affecting appraisal processes.

Ability to apply appraisal principles and techniques to personal property inspections; read and analyze accounting records and equipment specifications; research, analyze and determine appraisal information; establish and maintain effective working relationships with clients, co-workers and others encountered in the course of the work.

Any combination of education and experience which may reasonably be expected to provide the knowledge, skills, and abilities is qualifying.

WORK ENVIRONMENT AND PHYSICAL DEMANDS

Incumbents work in an office setting and in the field. Essential tasks include appraisal inspections requiring that the appraiser be able to drive a personal vehicle to remote county locations and inspect personal property. Essential tasks within the office involve use of the telephone, personal computers and on-line terminals.

Revised 2/96
Office use: 6/22/00