PERSONAL PROPERTY AUDITOR-APPRAISER

DEFINITION

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

EXPERIENCE AND TRAINING REQUIREMENTS

A Bachelor’s Degree from an accredited college or university in Accounting, Finance, or a closely related field; OR an equivalent combination of education and experience.

LICENSE OR CERTIFICATE

Certification as a 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 auditing and appraising work for tax assessment purposes.

SUPERVISION EXERCISED

NA

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 tax 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 reports for the County and State Board of Equalization in response to taxpayer appeals.

Answer questions and complaints relating to assessment laws and regulations and assessment principles and methods.

Appear as a witness before the Board of Equalization regarding property appraisals.

Develop procedures for handling building permits.

Consult with and assist the Assessor 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.*