



CLASS SPECIFICATION

Class Title: Personal Property Appraiser III
Department: Assessor
FLSA: Non-exempt

Class Code: 2283
Grade: 18
Eff. Date: 01/26/15
Revised: 03/25/22

GENERAL PURPOSE

Under general supervision of the County Assessor or designated administrator, performs appraisals on taxable business personal property in Davis County and makes recommendations on accounts to be audited.

EXAMPLE OF DUTIES

Discovers, inspects, appraises, lists and estimates taxable personal property, mobile homes, mobile offices, and leased personal property for all accounts, with a focus on larger and more complex accounts requiring a higher level of expertise and appraisal experience. Recommends accounts to be audited. Assists in the creation of audit selection list as directed. Discovers taxable personal property through all available means. Determines ownership or assessable entity for personal property and collects all information necessary to perform the entire assessment process. Determines if the property is taxable or exempt from taxation. Determines taxable situs for assessment purposes and assigns correct taxing district to account. Inspects completed personal property signed statements for accuracy and completeness. Resolves discrepancies. Contacts taxpayers who have not filed personal property signed statements. Records all information pertinent to the assessment of the property.

Field inspects and appraises all types of taxable business personal property as necessary. Assists taxpayers with filing personal property signed statements; assists taxpayers in proper classification and valuation of all types of tangible assets. Estimates value of the personal property of non-filing taxpayers based on known facts and circumstances using all available appraisal information.

Helps monitor delinquent personal property accounts; collects delinquent personal property taxes. Researches returned mail and assists in correcting tax roll mailing information. Maintains accurate records and documents on information gathered on individual businesses. Assists with retention of Personal Property documents and records awaiting long-term storage.

Assists with mentoring and training other Personal Property staff as directed.

Identifies delinquent personal property accounts using computerized delinquent reports. Monitors collection process. Makes contact by phone and/or writing to effect collection of the tax. Investigates out-of-business accounts. Researches real property records and secures payments by attaching personal property taxes to real estate when necessary.

Researches and notifies secured creditors about pending sales. Schedules and attends tax sales. Understands and complies with all Utah laws regarding seizure and sale of personal property.

Responds to questions from property owners regarding appraisals and assessments.

Operates a motor vehicle in a safe manner and in compliance with all Utah laws and regulations.

Performs other duties as assigned.

MINIMUM QUALIFICATIONS

1. Education and Experience:

High school graduation plus six (6) years of full-time experience in appraising personal property, accounting, bookkeeping or finance, four (4) years of which must have been as a Personal Property Appraiser II (or equivalent) in an Assessor's Office in the state of Utah; an acceptable combination of education and experience may be considered.

Must be proficient in complex accounts (e.g., refineries, leases) and Microsoft Excel.

2. Special Qualifications:

Must possess designation as a Personal Property Appraiser by the Utah State Tax Commission; must maintain designation by completing 14 hours of approved continuing education every two (2) years.

Employees driving a personal or a County vehicle for job related travel must possess a valid driver license, maintain the minimum vehicle liability insurance as specified in the Utah Code, and must operate a motor vehicle in a safe manner; new employees with an out-of-state license must obtain a valid Utah Driver License within sixty (60) days of hire date (exceptions for military personnel and their dependents).

3. Necessary Knowledge, Skills and Abilities:

Knowledge of: appraisal theory and practices; applicable Utah Tax Code and administrative rules as they relate to property assessment and tax collection; appraisal methodology including basic business mathematics; applicable computer software including spreadsheets, word processing and analytical software.

Skill in: using MS Word and Excel, and other related software programs; typing 35 wpm (net); performing data entry; proficiency using 10-key equipment.

This position may require the driving of a motor vehicle; skill in operating a motor vehicle in a safe manner; ability to insure motor vehicle is operating in a safe manner; knowledge of Utah motor vehicle rules and regulations.

Ability to: audit records to determine existence and value of taxable personal property; classify personal property items to determine economic value; use mathematics in calculating taxation; create and manage spreadsheets; efficiently use all applicable computer hardware, software and office equipment; follow written and oral instructions; communicate effectively (orally and in writing); establish and maintain effective working relationships with supervisors, employees, other agencies, and the general public.

WORKING CONDITIONS

Work for sustained periods of time maintaining concentrated attention to detail; lift, carry, or otherwise move objects weighing up to 25 lbs.

The above statements are intended to describe the general nature and level of work being performed by persons assigned to this job. They are not intended to be an exhaustive list of all duties, responsibilities and skills required of personnel so classified. **All requirements are subject to possible modifications to reasonably accommodate individuals with disabilities.**