

 <p>STATE OF INDIANA CLASSIFICATION SPECIFICATION</p>	Class Title: Assessor Auditor 1		Class Code: 002RL1
	FLSA Status: Exempt	Salary Schedule: PAT 1	Effective Date: 4-12-13
	Summary: Incumbent functions at the highest level of expertise as a real estate property specialist performing and reviewing the most complex assessments or audits at the Department of Local Government Finance. Incumbent may work with budgets for local units of government and school corporations. Incumbent oversees the work of lower-level staff. Incumbent works in the field or in the office.		

Duties:

- Conducts real property assessment and personnel property audits of large industrial properties, commercial properties and public utilities which require the highest level of technical expertise;
- The assessed value of real property assignments range from \$1 million to \$100 million or more while the value of personal property assignments range from \$2 million to \$100 million or more;
- Works with the most complex subject areas and issues;
- Prepares a recommendation based on an assessment of the property, a review of the local assessment or a review of the books and records of business taxpayers to verify the validity of values reported conforms with tax laws, rules and regulations;
- Testifies and defends audit/assessment determinations at administrative level hearings conducted by the Appeals Division of the State Board of Tax Commissioners;
- Trains less experienced staff, prepares/presents continuing education sessions for the staff and informs, instructs, answers questions, makes presentation and trains various individuals including individual taxpayer groups, officials of local units of government and professional organizations;
- Serves as lead auditor on the largest and most complex audits and assessments;
- Oversees the work of lower-level staff reviewing completed assignments and resolving problems;
- Gathers data for assessment ratio studies and other studies;
- Monitors the progress of local reassessment efforts;
- Travels to the location of various taxpayers, local units of government and school corporations to work on budgets, assessments and audits;
- Conducts hearings and makes recommendations to the Board;
- Performs related duties as required.

Job Requirements:

- Extensive knowledge of the Generally Accepted Accounting Principles (GAAP), the American Institute of CPA's Generally Accepted Auditing Principles (GAASPRO), the Generally Accepted Standards (GAAS); the U.S. General Accounting Office, Government Accounting Standards (GAS) and Government Accounting and Auditing Financial Reporting Standards (GAAFR);
- Extensive knowledge of applicable guidelines such as Accounting and Uniform Compliance Guidelines;
- Extensive knowledge of assessment and appraisal theories, practices and procedures as well as the Indiana statues pertaining to property tax administration;
- Ability to train and mentor new Incumbents and lead lower-level staff;
- Ability to communicate effectively with a variety of individuals and convey technical information regarding the most difficult and complex work;
- Knowledge of computers, spreadsheets and word processing programs;
- Excellent oral and written communications skills and strong problem solving skills.

Difficulty of Work:

Incumbent works with assessments or audits involving the largest, most complex entities, which requires experience with the broadest and most intricate principles, standards and legal precedents. Some source materials used to perform the work are ambiguous and often theoretical in nature. Incumbent uses comprehensive technical knowledge to analyze complex and often confusing details presented as evidence in order to arrive at a determination of assessed value. Judgment is required in analyzing unique, hybrid accounting systems, practices, procedures and methods used by taxpayers. Incumbent must account for depreciable assets or inventory, be able to understand and analyze unique and unusual real property assessments, make determinations as to assessed value of property and determine whether a taxpayer is in compliance with the law and accepted procedures.

Responsibility:

Incumbent has considerable decision making latitude and authority, establishes policy within area of expertise and functions very independently. Work is usually reviewed only for adherence to established policies and to verify compliance with statutory and regulatory provisions. Incumbent performs technical review for lower-level staff and only requests direction or guidance from superiors in cases where unusual situations require interpretation of unfair statute or court decision, the establishment of a valuation policy or explanation of unusual assessment procedure.

Personal Work Relationships:

Frequent contacts are with county assessors, township assessors, trustee assessors, county auditors and other local officials for the purpose of providing training sessions and answering questions. Regular contact is with other state agencies, accountants, tax agents, other states taxing agencies, representative from utilities, railroad companies, railcar companies and the general public to resolve problems.