

 <p>STATE OF INDIANA CLASSIFICATION SPECIFICATION</p>	Class Title: Assessor Auditor 2		Class Code: 002RL2
	FLSA Status: Exempt	Salary Schedule: PAT 2	Effective Date: 4-12-13
	Summary: Serving at the intermediate level as a technical expert, incumbent conducts and reviews real property assessments and personal property audits that involve residential, agricultural and small commercial and industrial businesses for the Indiana Department of Local Government Finance. The assessments and audits for which the incumbent is responsible usually involve complex procedural and technical issues. Incumbent provides assistance, support and training to local assessment officials and may work with budgets for local units of government and school corporations. Incumbent works in the field or in the office.		

Duties:

- Conducts real property assessments and personal property audits usually of residential, agricultural and small to medium sized commercial and industrial businesses; the assessed value of which ranges from a few hundred dollars to several thousand dollars or more;
- Conducts realign property assessments and personal property audits of small to medium industrial and commercial properties, which requires expert technical knowledge. The assessed value of the real and/or personal property assigned ranges from several thousand dollars to \$50 million or more;
- Assists higher-level staff in more advanced real property assessments and real property audits for large industrial and commercial properties;
- Prepares an audit and/or assessment recommendation based on an assessment of the property or a review of the local assessment of the property;
- Testifies and defends audit/assessment determinations at administrative level hearings conducted by the Appeals Division of the Board;
- Reviews local tax records to verify that any changes determined by the Board have been properly recorded and billed to the appropriate taxpayer's property;
- Provides assistance, support and training to local assessing officials on personal and real property assessments;
- Gathers data for assessment ratio study 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:

- Thorough knowledge of the Generally Accepted Accounting Principles (GAAP), the American Institute of CPAs' Generally Accepted Auditing Principles (GAASPRO), the Generally Accepted Auditing Standards (GASS0); the U.S. General Accounting Office, Government Accounting Standards (GAS) and Government Accounting and Auditing Financial Reporting Standards (GAAFR);
- Thorough knowledge of applicable guidelines such as the Accounting and Uniform Compliance Guidelines;
- Thorough knowledge of assessment and appraisal theories, practices and procedures as well as the Indiana statutes pertaining to property tax administration;

- Ability to communicate effectively as a technical subject matter expert with a variety of individuals and convey technical information;
- Knowledge of computers, spreadsheets and word processing programs;
- Ability to communicate effectively both orally and in writing.

Difficulty of Work:

Incumbent works on assessments and audits of residential, agricultural and small commercial and industrial properties. Incumbent uses knowledge of professional accounting and auditing techniques and must decide which tax procedures apply and are appropriate in many different situations to determine compliance with Indiana property tax laws, rules and regulations. Incumbent must be able to understand various assessing theories and practices and analyze often hybrid accounting systems, practices, procedures and methods used by taxpayers to account for depreciable assets or inventory. Considerations which are entirely new are referred to supervisor or higher-level staff for decision or analysis.

Incumbent may assist on assessments and audits for large entities, which requires experience with broad and intricate principles, standards and legal precedents. Cases assigned to incumbent are of varying sizes and significant complexity and require expert knowledge of a variety of applicable laws, regulations and procedures. Some source materials used to perform the work are ambiguous and often theoretical in nature. Judgment is required in analyzing conflicting aspects which may be new in order to make determinations as to the assessed value of property and as to whether a taxpayer is in compliance with the law and accepted procedures.

Responsibility:

Incumbent assists in planning assignments and is responsible for training new staff members. Incumbent makes independent decisions on established policy, guidelines, law and precedent. Incumbent consults with supervisor for clarification of policies and guidelines and assists supervisor in developing and implementing organizational and procedural practices and policies. Deviations from established agency guidelines, usual methods, practice or precedent are referred to supervisor for guidance at the discretion of the incumbent. Upon completion of an audit or real property assessment, work is reviewed by the supervisor for general technical adequacy, adherence to guidelines and compliance with statutory and regulatory provisions.

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 attorneys, property tax agents, other states taxing agencies, representatives from utilities, railroad companies, railcar companies and general public to resolve problems.