



## **STATE OF COLORADO**

### **CLASS SERIES DESCRIPTION**

**September 1, 1993**

### **PROPERTY TAX SPECIALIST**

B3E1IX TO B3E5XX

#### **DESCRIPTION OF OCCUPATIONAL WORK**

This class series uses five levels in the Financial Service Occupational Group and describes professional work in assuring the equitable application of property tax and exemption statutes and regulations. These positions provide training, education, consultation and technical assistance to county assessors in the collection and administration of property taxes. The work involves developing the guidelines, procedures, appraisal and administrative standards applied by county assessors; providing training, education, consultation, and technical assistance to local and state authorities; appraising the value of public utilities, railroads, airlines, and special use properties; and reviewing applications for exemption from property taxation. The work in this series requires the application of property taxation statutes, court decisions, and property appraisal and mass appraisal principles and techniques.

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#### **PROPERTY TAX SPECIALIST INTERN**

B3E1IX

#### **CONCEPT OF CLASS**

This class describes the entry level. Work is designed to train positions for a higher level in the class series. Although tasks are similar to those of the fully-operational level, assignments are structured and performed with direction and assistance from others. Positions carry out established work processes and operations by learning to apply and follow procedures, techniques, rules, and regulations. Once training has been completed, the position is to be moved to the next level. Positions should not remain in this class indefinitely.

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**PROPERTY TAX SPECIALIST I**

B3E2TX

**CONCEPT OF CLASS**

This class describes the first-level property tax specialist. Positions in this level perform limited phases of the fully-operational assignment described by the next level. Because of the structure of assignments, decision making and complexity are limited to carrying out established work processes and operations or phases of the fully-operational assignment by following and applying instructions, procedures, rules, and regulations. Tasks performed at this level may be the same as the fully-operational level but are performed with more direction and assistance from a position in a higher level Property Tax Specialist class and are intended to provide the experience and development necessary to function at the next level.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the operational level, as described here. Within limits set by the specific process, choices involve deciding what operation is required to carry out the process. This includes determining how the operation will be completed. By nature, data needed to make decisions are numerous and variable so reasoning is needed to develop the practical course of action within the established process. Choices are within a range of specified, acceptable standards, alternatives, and technical practices. For example, positions conduct research in accordance with established processes and make recommendations regarding property valuation.

**Complexity** -- The nature of, and need for, analysis and judgment is patterned, as described here. Positions study exemption application or property valuation information to determine what it means and how it fits together in order to make recommendations on the solution to property tax problems. Guidelines in the form of property tax statutes, interpretations, rules, procedures and specific instructions exist for most situations. Judgment is needed in locating and selecting the most appropriate of these guidelines which may change for varying circumstances as the task is repeated. For example, positions select and apply standard cost, market, income appraisal, and administrative techniques that best fit the valuation situation at hand. This selection and interpretation of guidelines involves choosing from alternatives where all may be appropriate but one is better than another depending on the given circumstances of the situation.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of advising, counseling, or guiding the direction taken to resolve complaints or problems and influence or correct actions and behaviors. Positions advise and instruct county assessors on property appraisal and administrative procedures.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may serve as a member of a collaborative problem-solving team.

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**PROPERTY TAX SPECIALIST II**

B3E3XX

**CONCEPT OF CLASS**

This class describes the fully-operational property tax specialist. At this level, positions provide technical assistance to county assessors related to property appraisal and mass appraisal, mapping and parcel identification, the administration of the county assessor office, exemptions, utility valuation, tax abatements, and the equalization of property. The work involves interpreting property tax legislation and court decisions and developing and implementing rules and procedures to be applied at the county level including written procedures manuals; assessing training needs at the county level, developing and conducting training courses to teach county assessors and their staffs to administer the property tax program; supervising or assisting in the conduct of mass appraisals or reappraisals of real, personal, commercial, and industrial property; appraising special purpose properties; researching, analyzing, and recommending solutions to taxpayer complaints; analyzing and approving applications for exemption from property taxation; monitoring county-level data collection and analysis and conducting procedural and statistical review of county activities; and, writing reports on issues and findings, making recommendations for problem resolution, and defending procedural and valuation decisions through court testimony.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations used by the counties in administering property taxation programs. The general pattern, program, or system exists but must be individualized to conduct portions of reappraisals, plan the implementation of newly enacted legislation at the county level, analyze and determine whether tax exemption should be granted or denied, or assess the training needs of particular counties and determine the content and presentation of training to meet those needs. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, positions determine the basis upon which an incorrect value was determined in the abatement process. As another example, positions determine the process, schedules and factors used to determine the value of residential, commercial, natural resource, agricultural, or public utility properties on a case-by-case basis. This examination requires the application of known and established theory, principles, conceptual models, professional standards, laws, and precedents in the property taxation field in order to determine their relationship to the problem. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of property taxation statutes, court decisions, and assessment and appraisal theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific

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practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, positions draw analogies to decide what action is taken to resolve property taxation and exemption problems where laws, rules, regulations, or precedents are unclear. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions tailor division rules, procedures, forms, and publications to reflect legislative changes and court opinions or regulatory changes.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts. This goes beyond what has been learned in training or repeating information that is available in another format. For example, these positions train and educate county personnel and others on the administration of property taxation programs, procedures, statutes, and guidelines in order to assure that programs are operated properly and effectively.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as an individual contributor. The individual contributor may explain work processes and train others. The individual contributor may serve as a resource or guide by advising others on how to use processes within a system or as a member of a collaborative problem-solving team. This level may include work leader or supervisory accountability for less than two full-time equivalent positions.

**PROPERTY TAX SPECIALIST III**

B3E4XX

**CONCEPT OF CLASS**

This class describes the staff authority level. In addition to the work described by the Property Tax Specialist II class, a position at this level functions as a staff expert in a specialized subject area. Staff expert positions are acknowledged by their peers and agency management as an authority in a specialized area of property taxation such as oil and gas, agricultural land, vacant land, public utilities, etc. As staff authorities, these positions are called upon for their expertise by agency management, peers, and county personnel to provide technical guidance and direction on the application of guidelines, or resolution of complex issues in the assigned specialized area. Some positions may also function as a work leader in addition to the staff authority function. Work leader positions guide and direct the work of other property tax specialists as a team leader and are responsible for planning and completing projects and justifying the decisions made in a formal hearing setting. This class differs from the Property Tax Specialist II class on the Line/Staff Authority factor only.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the process level, as described here. Within limits set by professional standards, the agency's available technology and resources, and program objectives and regulations established by a higher management level, choices involve determining the process, including designing the set of operations used by the counties in administering property

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taxation programs. For example, positions decide the sequence of work assignments, who is assigned which parts of projects, what models and analysis will be used, and form and content of reports and recommendations. The general pattern, program, or system exists but must be individualized. This individualization requires analysis of data that is complicated. Analysis is breaking the problem or case into parts, examining these parts, and reaching conclusions that result in processes. For example, positions determine the plan for conducting reappraisals, evaluate and document the fiscal or procedural impact of proposed legislation, develop new valuation or assessment rate calculation methods, or plan and develop the procedures for determining exemption applicability. This examination requires the application of known and established theory, principles, conceptual models, professional standards, laws, and precedents in the property taxation field in order to determine their relationship to the problem. New processes or objectives require approval of higher management or the agency with authority and accountability for the program or system.

**Complexity** -- The nature of, and need for, analysis and judgment is formulative, as described here. Positions evaluate the relevance and importance of property taxation statutes, court decisions, and assessment and appraisal theories, concepts, and principles in order to tailor them to develop a different approach or tactical plan to fit specific circumstances. While general policy, precedent, or non-specific practices exist, they are inadequate so they are relevant only through approximation or analogy. For example, positions draw analogies to decide what action is taken to resolve property taxation and exemption problems where laws, rules, regulations, or precedents are unclear. In conjunction with theories, concepts, and principles, positions use judgment and resourcefulness in tailoring the existing guidelines so they can be applied to particular circumstances and to deal with emergencies. For example, positions tailor division rules, procedures, forms, and publications to reflect legislative changes and court opinions or regulatory changes.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. For example, these positions train and educate county personnel and others on the administration of property taxation programs, procedures, statutes, and guidelines in order to assure that programs are operated properly and effectively. Positions hold public hearings to clarify changing guidelines and resolve issues and clarify the rationale behind decisions made related to property taxation and exemptions in formal hearings.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a work leader or staff authority. The work leader is partially accountable for the work product of two or more full-time equivalent positions, including timeliness, correctness, and soundness. At least one of the subordinate positions must be in the same series or at a comparable conceptual level. Typical elements of direct control over other positions by a work leader include assigning tasks, monitoring progress and work flow, checking the product, scheduling work, and establishing work standards. The work leader provides input into supervisory decisions made at higher levels, including signing leave requests and approving work hours. This level may include positions performing supervisory elements that do not fully meet the criteria for the next level in this factor.

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**OR**

The staff authority is a pacesetter who has a rare level of technical expertise in a field or profession that, as part of the assignment, is critical to the success of an agency. This authority directly influences management decisions at least on an agency-wide basis. Managers and peers recognize and seek this level of technical guidance and direction for development of an agency-wide system or regarding the application of a statewide system within the agency or to its clients.

**PROPERTY TAX SPECIALIST IV**

B3E5XX

**CONCEPT OF CLASS**

This class describes the supervisor. Positions in this level supervise the operation of an organizational unit that consists of at least three full-time equivalent positions in the Property Tax Specialist class series where the supervisory decisions made directly affect pay, status, and tenure. The work includes planning and implementing State Board of Equalization orders on reappraisals, abstracts, exempt property determinations and applications, valuation of public utilities and railroads, classification and valuation of real and personal property; interpreting legislative changes and establishing corresponding policies and procedures; determining staff and project scheduling, section budget requests, unit priorities, program activities, and new services; and assigning and overseeing the work of staff. This class differs from the Property Tax Specialist IV on Decision Making, Complexity, and Line/Staff Authority.

**FACTORS**

**Allocation must be based on meeting all of the four factors as described below.**

**Decision Making** -- The decisions regularly made are at the interpretive level, as described here. Within limits of the strategic master plan and allocated human and fiscal resources, choices involve determining tactical plans to achieve the objectives established by the higher management (strategic) level. This involves establishing what processes will be done, developing the budget, and developing the staffing patterns and work units in order to deploy staff. For example, positions establish plans to carry out program activities and for counties to administer property taxation programs effectively. This level includes inventing and changing systems and guidelines that will be applied by others statewide. For example, positions develop the valuation standards for vacant land, develop policies covering transitional housing, or develop approaches for valuing specialized property or equipment. Once these systems and guidelines are established, they are translated by lower-level staff into the guidelines and procedures used by the counties in administering property taxation programs. By nature, this is the first level where positions are not bound by processes and operations in their own programs as a framework for decision making and there are novel or unique situations that cause uncertainties that must be addressed at this level. Through deliberate analysis and experience with these unique situations, the manager or expert determines the systems, guidelines, and programs for the future.

**Complexity** -- The nature of, and need for, analysis and judgment is strategic, as described here. Positions develop guidelines to implement a program that maintains the agency's mission. Guidelines

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do not exist for most situations. In directive situations, positions use judgment and resourcefulness to interpret circumstances in a variety of situations and establish guidelines that direct how a departmental/agency program will be implemented. For example, positions develop the policies, and guidelines for the division's education and training, technical assistance, property valuation, exemption, reappraisal, and research and development programs.

**Purpose of Contact** -- Regular work contacts with others outside the supervisory chain, regardless of the method of communication, are for the purpose of clarifying underlying rationale, intent, and motive by educating others on unfamiliar concepts and theories or marketing a product or service. This goes beyond what has been learned in training or repeating information that is available in another format. For example, these positions educate county personnel and others on the administration of property taxation programs, procedures, statutes, and guidelines in order to assure that programs are operated properly and effectively. Positions also clarify the rationale behind decisions made related to property taxation and exemptions in formal hearings.

**Line/Staff Authority** -- The direct field of influence the work of a position has on the organization is as a unit supervisor. The unit supervisor is accountable, including signature authority, for actions and decisions that directly impact the pay, status, and tenure of three or more full-time equivalent positions. Positions supervised must be in this class series or at similar levels in another professional class series. The elements of formal supervision must include providing documentation to support recommended corrective and disciplinary actions, signing performance plans and appraisals, resolving informal grievances. Positions start the hiring process, interview applicants, and recommend hire, promotion, or transfer.

**ENTRANCE REQUIREMENTS**

Minimum entry requirements and general competencies for classes in this series are contained in the State of Colorado Department of Personnel web site.

For purposes of the Americans with Disabilities Act, the essential functions of specific positions are identified in the position description questionnaires and job analyses.

**CLASS SERIES HISTORY**

Effective 9/1/93 (LLB). Job Evaluation System Revision project. Published as proposed 6/1/93.

Revised 9/1/88. Changed title, occupational group, nature of work, distinguishing factors, KSAs, and minimum qualifications for A1747X Senior Tax Appraiser Consultant, A1748X Supervising Tax Appraiser Consultant, and A1749X Assistant Property Tax Administrator. Also, created new A level, title changed from I-A to B and from I-B to C, and changed occupational group, KSAs, and minimum qualifications for A1723X Real Estate Specialist A, A1725X Real Estate Specialist B, and A1727X Real Estate Specialist C.

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Revised 4/1/75. Changed title for A1747X Senior Tax Appraiser Consultant and A1742X-A1746X Tax Appraiser Consultant A-C. Also, changed minimum qualifications for A1748X Supervising Tax Appraiser Consultant.

Revised 7/1/81. Changed grade and relationship of Assistant Property Tax Administrator, A1749X.

Created 1/1/75.

**SUMMARY OF FACTOR RATINGS**

<b>Class Level</b>	<b>Decision Making</b>	<b>Complexity</b>	<b>Purpose of Contact</b>	<b>Line/Staff Authority</b>
Property Tax Specialist Intern	na	na	na	na
Property Tax Specialist I	Operational	Patterned	Advise	Indiv. Contributor
Property Tax Specialist II	Process	Formulative	Clarify	Indiv. Contributor
Property Tax Specialist III	Process	Formulative	Clarify	Work Leader or Staff Authority
Property Tax Specialist IV	Interpretive	Strategic	Clarify	Unit Supervisor