

CLASS SPECIFICATION



CLASS: Chief Auditor-Appraiser
ALLOCATION: Assessor's Office
FLSA STATUS: Non-Exempt
UNION AFFILIATION: YCEA

ESTABLISHED: June 2022

JOB SUMMARY:

Under general supervision, plans, coordinates, manages, provides guidance and direction, and exercises full technical responsibility for all activities and projects related to business property valuation and taxation ensures that all business property is accurately and equitably assessed; resolves valuation disputes; makes site visits to properties to provide difficult technical or specialized support; performs the most difficult audits and appraisals; performs related work as assigned.

CLASS CHARACTERISTICS:

This position is the lead / specialist level of the auditor-appraiser series and reports directly to the Assistant Assessor. This class is distinguished from the Assessment Supervisor in that the latter supervises the office operations while performing the full range of administrative assessment work. This class is distinguished from the Assistant Assessor in that the latter is a management classification and provides day-to-day work oversight and overall responsibility for all functions within the Assessor's office.

EXAMPLES OF DUTIES:

Essential:

- Plan, organize, evaluate, select, train, and assign the work of business property appraisal and support staff.
- Audit the financial records of all classes of property and may appraise/audit the complex real property that is involved in sales of industrial and commercial property.
- Review audits made by staff; resolve appraisal/audit disputes; review the records of large companies to determine if reported information related to assigned appraisals/audits is accurate; and possess a thorough knowledge of assessment computer systems.
- Process business property statements.
- Interpret laws, regulations, policies and procedures related to business property appraisals; appraisal of fixed assets, boats, aircraft, mining claims, mineral reserves, agricultural equipment, and possessory interest; provide information to the public and their business representatives.
- Develop list of business property owners to be audited, following established guidelines.
- Direct day-to-day activities of staff in the application of the law, rules, regulations and appraisal principles in the determination of taxable values of all business property.
- Appraise the most difficult, technical, and complex business, industrial, commercial, rural, agricultural and/or residential properties, and/or special use properties for taxation purposes based.
- Review the most complex and controversial audits.
- Read and interpret a variety of maps and aerial photographs to ascertain boundaries and condition of industrial, commercial, rural and/or residential properties.
- Prepare or supervise the preparation of special studies, correspondence and reports.
- Oversee the handling of business property and commercial property appeals; coordinate appeals with the Assessment Appeals Board; represent the Assessor before the Assessment Appeals Board.
- Identify operational and service delivery problems; develop, recommend, implement and evaluate solutions that comply with all state and local regulations and standards.
- Analyze and interpret statistical modeling/trends in property values, policies, rules, regulations and best practices.
- Interpret legal, policy and procedural changes to staff members
- Provide expert guidance to appraisal staff in a diverse appraisal environment.
- Monitor quality control of audits and appraisals in process, identify problems and recommend corrective action.
- Monitor caseload of assigned staff and assign work accordingly.
- Contribute to the development of department policies and procedures; participate in long and short-term planning and goals development.
- Maintain technical and professional expertise in the auditing, appraising and assessment procedures.

- Prepare and maintain detailed appraisal work papers and accurate files of work performed; prepare written summaries and graphic materials related to appraisal procedures and findings.
- May be assigned to special projects.

Important:

- Comply with all County equipment and safety policies and procedures, and California Occupational Safety and Health Administration (CalOSHA) rules and regulations.
- Will be required to drive a personal or County vehicle in order to conduct field inspections of property sites, and attend hearings and/or meetings.

EMPLOYMENT STANDARDS:

Knowledge of:

- Duties and responsibilities of the County Assessor's Office.
- Principles and practices of agricultural equipment evaluation.
- Advanced knowledge of the principles and theories of commercial and residential appraisal.
- Assessment practices and standards utilizing assessment tools and techniques.
- Economic principles of market value.
- California Revenue and Taxation Codes and County regulations governing the appraisal of business, commercial, industrial, residential, rural and special purpose properties.
- Principles and techniques of accounting and auditing.
- Principles and practices of employee supervision, including selection, work planning, organization, performance review and evaluation, and employee training and discipline
- Team dynamics and team building.
- Knowledge of computer applications related to the work.
- Correct business English, including spelling, grammar and punctuation.
- Techniques for dealing with a variety of individuals from various socio-economic, ethnic and cultural backgrounds, in person and over the telephone, often where relations may be confrontational or strained.

Skill in:

- Expert skill planning, organizing, and managing projects.
- Auditing business records and equipment valuations for determining the fair market value of specialty items such as boats, aircraft and business equipment.
- Interpreting and applying appropriate methods, practices, procedures and regulations related to personal property and real property commercial, industrial, residential, rural and special purpose appraisal.
- Advanced skill to accurately calculate numbers and perform mathematical calculations.
- Preparing clear and concise reports, correspondence and other written materials.
- Organizing and prioritizing work and meeting critical deadlines.
- Maintaining accurate records and files using standard record keeping principles and practices.

Ability to:

- Explain appraisal and assessment methods and determinations.
- Summarize and evaluate factors relating to the appraisal of real and personal property.
- Maintain a high level of accuracy and attention to detail.
- Communicate orally and in writing.
- Listen carefully to what other people are saying, take time to understand the points being made, and ask questions as appropriate for clarification.
- Use initiative and independent judgment within established procedural guidelines.
- Deal successfully with a variety of individuals from various socio-economic, ethnic and cultural backgrounds, in person and over the telephone, often where relations may be confrontational or strained.

Physical Demands: The physical demands and work environment described here are representative of those that must be met by an employee to successfully perform the essential function of the job, with or without accommodation. Prospective employees must complete a pre-employment medical exam (Occupational Group IV) which will measure the ability to:

- See well enough to read fine print and view a computer screen; speak and hear well enough to understand, respond, and communicate clearly in person and on the telephone; independent body mobility sufficient to stand, sit, walk, stoop and bend to access the work environment and a standard office environment; manual dexterity and sufficient use of hands, arms and shoulders to repetitively operate a keyboard and to write; and the ability to sit or walk for prolonged periods of time.
- Strength and stamina to inspect various residential, commercial or industrial properties or other facilities, such as construction sites.
- Mobility to work in a typical office setting, use standard office equipment and to drive a motor vehicle.

Accommodation may be made for some of these physical demands for otherwise qualified individuals who require and request such accommodation.

Work Environment:

- Incumbents in this class are expected to work inside or outside of buildings, to work in heat, work alone or closely with others.
- Attend meetings outside of normal working hours.
- Appraise real and personal property with potential confrontations with difficult individuals.

QUALIFICATIONS:

The minimum and preferred requirements are listed below. While the following requirements outline the minimum qualifications, Human Resources reserves the right to select applicants for further consideration who demonstrate the best qualifications match for the job. Meeting the minimum qualifications does not guarantee further participation in selection procedures.

Licenses and Certification:

- The ability to obtain a valid California Class C driver's license within ten (10) days of employment; maintain throughout employment.
- Possess a valid advanced appraisal certificate and auditor appraiser designation from the California Board of Equalization.

Special Requirements:

- Must successfully complete an extensive and thorough background investigation, which may include Live Scan fingerprinting prior to hire.
- DMV printout prior to hire.
- Will be required to perform disaster service activities pursuant to Government Code 3100-3109.
- All levels must comply with California Code Sec. 670 thru 673.

Education and Experience:

MINIMUM: Bachelor's degree in Accounting, Business Administration, Public Administration, or related field, **OR** is a licensed accountant in the State of California, and six (6) years of experience in audit appraising.

PREFERRED: In addition to the above minimum, four (4) years of equivalent experience to the county's class of Auditor – Appraiser III.

This class specification lists the major duties and requirements of the job. Incumbent may be expected to perform job-related duties other than those contained in this document.

Approval: Department Head

Human Resources Approval: Analyst

Date:

Date:

Signature: _____

Signature: _____

EEOC: B
WC: 9410

Established: July 2022
Revised: