

CLASS SPECIFICATION



CLASS: Auditor-Appraiser I/II/III
ALLOCATION: Assessor's Office
FLSA STATUS: Non-Exempt
UNION AFFILIATION: YCEA

ESTABLISHED: Circa 1990
REVISED: February 2021

JOB SUMMARY:

Learns and performs a variety of routine to complex business, personal, agricultural and other business audits and assessments for taxation purposes; assesses commercial, industrial, rural and residential real and personal property; performs related work as assigned.

CLASS CHARACTERISTICS:

This a deep class series, in which placement is normally determined by three requirements: level of experience, demonstrated capability for performing skilled audits and appraisals, and certification level received under California State requirements. Incumbents begin in a learning capacity, performing the more standard audits under close supervision. As experience is gained, the work becomes more complex and is performed under more general supervision. Incumbents at the III level may also assist with the training of less experienced staff or be assigned to special projects. This position reports directly to the Assistant Assessor. This class is distinguished from the Assistant Assessor in that the latter is a management classification and provides day-to-day work oversight and professional support for the administration of the Assessor's office. The Assistant Assessor is further distinguished by its supervisory duties, which includes assigning, directing and reviewing the work of technical and professional staff.

EXAMPLES OF DUTIES:

Essential:

- Review and analyze annual filings of business, rental property and agricultural activities and financial statements; follow-up when statements have not been filed with the County to determine the status of the business.
- Analyze the value of owned and leased business and personal property, including boats and aircraft, for taxation purposes.
- Review leased property files to ensure that the lessee and lessor are not doubly-assessed.
- Audit business and accounting records, including financial statements to verify activities, costs, dates of business and location of equipment and fixtures.
- Perform computer searches of data for property ownership, valuations and other information.
- Appraise industrial, commercial, rural and/or residential real properties, and/or other real property for taxation purposes.
- Assist in the training of newly-appointed Auditor-Appraisers if at the III level.
- Conduct field inspections of property sites to collect and verify property data, equipment fixtures and other improvements.
- Interview business and property owners and other relevant parties to obtain and verify property data.
- Assess penalties on business properties when appropriate.
- Act as an information source to property owners and other interested parties at the public counter and over the telephone; explain appraisal and appeal procedures to the taxpayers.
- Compile and organize Assessor Office records for presentation at Board of Equalization hearings; attend and participates in such hearings.
- Prepare and maintain detailed appraisal work papers and accurate files of work performed; prepare written summaries and graphic materials, related appraisal procedures and findings.

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:

- Principles and practices of fixed equipment, personal property and real property appraisal for tax assessment purposes.
- Principles and practices of agricultural equipment evaluation.
- California Revenue and Taxation Codes and County regulations governing the appraisal of commercial, industrial, residential, rural and special purpose properties.
- Principles and techniques of accounting and auditing.
- Computer applications related to the work.
- Standard office practices and procedures, including filing and the operation of standard office equipment.
- Record keeping principles and practices.
- 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:

- Auditing business records and equipment valuations and determining for assessments.
- 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 real property commercial, industrial, residential, rural and special purpose appraisal.
- Preparing clear and concise reports, correspondence and other written materials.
- Organizing and prioritizing work and meeting critical deadlines.
- Explaining assessment procedures and determinations to taxpayers and the public.
- Maintaining accurate records and files.

Ability to:

- 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:

- 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 auditor-appraisal certificate from the California Board of Equalization within one (1) year of employment at the I level.
- Possess a valid advanced appraisal certificate for the California Board of Equalization prior to advancement to the III level.

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:

Auditor - Appraiser I

MINIMUM: Four (4) year college or university degree with a specialization in accounting **OR** is a licensed accountant in the State of California; **OR** has a four (4) year college or university degree in a field related to the work (finance, economics, real estate, business administration) **AND** must pass the state, city or county civil service or merit system examination regularly given for the position of accountant or auditor by the testing body within one (1) year of employment.

PREFERRED: In addition to the above minimum, possess a valid Appraiser's certificate from the California Board of Equalization and two (2) years of experience appraising real and personal property.

Auditor - Appraiser II

MINIMUM: Four (4) year college or university degree with a specialization in accounting **OR** is a licensed accountant in the State of California; **OR** has a four (4) year college or university degree in a field related to the work (finance, economics, real estate, business administration) **AND** has passed the state, city or county civil service or merit system examination regularly given for the position of accountant or auditor by the testing body; **AND** possess a valid Appraiser's Certificate from the California Board of Equalization **AND** two (2) years of equivalent experience to the County's class of Auditor-Appraiser I.

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

Auditor - Appraiser III

MINIMUM: Four (4) year college or university degree with a specialization in accounting **OR** is a licensed accountant in the State of California; **OR** has a four (4) year college or university degree in a field related to the work (finance, economics, real estate, business administration) **AND** has passed the state, city or county civil service or merit system examination regularly given for the position of accountant or auditor by the testing body; **AND** possession of a valid Advanced Appraisal Certificate from the California Board of Equalization **AND** two (2) years of equivalent experience to the County's class of Auditor – Appraiser II.

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

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

Date:

Signature: _____

Human Resources Approval: Analyst

Date:

Signature: _____

EEOC: B
WC: 9410

Established:
Revised: March 2005