



Mono County

Job Announcement

FILING DEADLINE: Open Until Filled	Auditor-Appraiser I, II, III County Assessor's Office Bridgeport	Full – Time I: Range 70: \$4,741 – 6,145 II: Range 74: \$5,233 -6,784 III: Range 78: \$5,775 – 7,485
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Mono County is accepting applications for a full-time Auditor-Appraiser position in the Assessor's Office. The position is located in Bridgeport, California and may occasionally require work other than the normal 8:00 a.m. to 5:00 p.m. work hours and temporarily in various work locations throughout Mono County. A flex schedule may be available after the successful completion of probation.

Definition:

I: Under direct supervision, learns methods and procedures used in gathering and analyzing data for appraisal of businesses, personal property, and fixtures for tax assessment purposes; assists with audits and analysis of business financial records for appraisals.

II: In addition to above, completes audits independently, and defends challenged appraisals before the Board of Equalization, when necessary.

III: In addition to above, completes audits independently, defends challenged appraisals before the Board of Equalization, and when necessary, provides training to other staff as requested.

Examples of Duties:

Examines and audits accounting records, financial records, tax returns, and other business records in connection with the appraisal of personal and business property and assets for tax assessment purposes; analyzes information and determines the proper valuation of business property; adjusts the original cost of equipment and fixtures to reflect changes in price levels and depreciation; analyzes depreciation reserves and fixed asset accounts to evaluate depreciation methods and the appropriateness of depreciation reserves for valuation purposes; may collect cost and value data; analyzes and evaluates personal property such as boats and aircraft for tax assessments; analyzes farm equipment values; assists with the preparation of defenses and new analyses for challenged appraisals; reviews and updates assessment rolls when necessary; records factual data and comments on appraisal forms. Level II & III defends challenged appraisals, as necessary; explains assessment procedures, value determinations, and laws to the public; maintains confidentiality.

Desirable Qualifications:

Knowledge of:

- Factors, techniques, methods, and principles involved in the appraisal of personal property, businesses, and equipment
- Laws and regulations affecting the appraisal of personal property, businesses, and equipment, including pertinent principles and guidelines contained in the State Constitution, Revenue and Taxation Code, and Assessor's Handbooks
- Organization, procedures, and responsibilities of the County Assessor's Office

Ability and willingness to:

- Apply general accounting and auditing principles and procedures in determining the valuations of business property, personal property, fixtures, and equipment.
- Properly audit business financial records, accounting statements, and tax returns; analyze personal property information for valuation purposes; apply depreciation methods to appraisal data.
- Perform the minimum number of significant audits annually.
- Make mathematical calculations quickly and accurately; speak and write effectively; understand and carry out oral and written directions; maintain effective communications and good relations with the public.

Minimum Qualifications: For all positions: A 4-year degree with a specialization in accounting from an accredited, recognized institution of higher education; or 18 semester units of accounting/and or auditing courses from a recognized institution of higher education. Business law and economic classes may not contribute toward the 18 units; or 19 semester units, 16 units of which must be accounting and/or auditing courses from a recognized institution of higher education, and 3 semester units may be business law or economic classes; or is a licensed accountant in the State of California; or has passed the state, or a county, or city and county, or city civil service or merit system examination regularly given for the position of accountant or auditor by the testing body. I: Entry level, must be able to meet minimum requirements as stated above, and be able to acquire a BOE-issued Temporary Auditor-Appraiser Certificate within one year. II: One year of experience in performing personal property appraisal comparable to that of an Auditor/Appraiser I and six years of experience in property tax-related duties in the Finance or Assessor's office or four years of experience in property tax related duties in the Finance or Assessor's office. III: Two years of experience performing personal property appraisals comparable to Auditor/Appraiser II and six years of experience in property tax-related duties in the Finance or Assessor's office or four years of experience in property tax-related duties in the Finance Department or Assessor's office.

Application Process: For complete information contact the Human Resources Director: (760) 932-5413 or print off of the website listed below. Apply immediately. Faxed or email applications are acceptable, provided that an original signed application is received.

COUNTY OF MONO COUNTY ADMINISTRATIVE OFFICE -- HR P.O. Box 696 ~ Bridgeport, California 93517 Phone: (760) 932-5412 ~ FAX: (760) 932-5411 ~ website: www.monocounty.ca.gov Email: dbutters@mono.ca.gov EOE
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