

AUDITOR-APPRAISER I

DEFINITION

Under direct supervision, to learn the methods and procedures used in gathering and analyzing data for the appraisal of businesses, personal property, and fixtures for tax assessment purposes; to assist with audits and analysis of business financial records for appraisals; and to do other job related work as required.

DISTINGUISHING CHARACTERISTICS

This is the entry and training level in the Auditor/Appraiser class series. Incumbents work under the close guidance of other Department staff until they become familiar with the Department's methods, procedures, and policies. The basic job assignments are given to incumbents in this class. As experience is gained, incumbents perform more independent duties. The incumbent is expected to advance to Auditor/Appraiser II level after one year of satisfactory performance as an Auditor/Appraiser I.

REPORTS TO

Chief Appraiser or designee.

CLASSIFICATIONS DIRECTLY SUPERVISED

None.

EXAMPLES OF DUTIES

Duties may include but are not limited to the following:

Learns to examine and audit 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; assists with analyzing information and determining the proper valuation of business property; assists with adjusting the original cost of equipment and fixtures to reflect changes in price levels and depreciation; assists with the analysis of 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; assists with the analysis and evaluation of personal property such as boats and aircraft for tax assessments; assists with the analysis of farm equipment values; assists with the preparation of defenses and new analyses for challenged appraisals; assists with reviewing and updating assessment roles when necessary; assists with report preparation; records factual data and comments on appraisal forms; performs the more routine auditing and appraisal assignments on an

independent basis as job experience is gained; maintain confidentiality.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; ability to walk in uneven terrain for extended periods; normal manual dexterity and eye-hand coordination; corrected hearing and vision to normal range; verbal communication; use of audio-visual equipment; use of office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in both an office and outdoor environments, often in inclement weather; frequent contact with staff and the public.

DESIRABLE QUALIFICATIONS

Knowledge of:

- Accounting and auditing principles and procedures
- General knowledge of principles involved in the appraisal of business and personal property

Ability and willingness to:

- Learn and apply the techniques, methods, and principles of personal and business property appraisal
- Assemble and analyze statistical and narrative information
- Prepare and maintain records and reports
- 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
- Establish and maintain cooperative working relationships
- Use computers
- Maintain confidentiality

Training and Experience: Any combination of training and experience which would provide the required knowledge and abilities is qualifying. A typical way to obtain the required knowledge and abilities might be:

- a. Six (6) years of experience in property tax-related duties in the Auditor/Controller's office, Treasurer/Tax Collector's office, or the Assessor's Office.

Or:

- b. Four (4) years of experience in property tax-related duties in the Auditor/Controller's office, Treasurer/Tax Collector's office, or the Assessor's

Office.

And:

At least two (2) years college education.

Or:

c. Bachelor's Degree.

Special Requirements:

- Possession of a driver's license valid in California.
- Typically, incumbents have one year from the date of appointment to this class to obtain a valid appraiser's certificate issued by the State Board of Equalization

This job specification should not be construed to imply that these requirements are the exclusive standards of the position. Not all duties are necessarily performed by each incumbent. Additionally, incumbents will be required to follow instructions and to perform other job related duties as may be required.

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