

AUDITOR-APPRAISER I

DEFINITION

Under general supervision, learns and applies the methods and procedures used in gathering and analyzing data for the appraisal of businesses, personal property, and fixtures for tax assessment purposes; assist with audits and analysis of business financial records for appraisals; and performs related work as required.

DISTINGUISHING CHARACTERISTICS

This is the entry level classification in the Auditor-Appraiser series, responsible for performing the more routine tasks and duties assigned to the series. Assignments are generally limited in nature and are performed within a procedural framework. This classification is distinguished from the Auditor-Appraiser II in that the latter is the journey level of the series, with responsibility for independently performing the full range of duties in assigned audit and appraising areas.

REPORTS TO

Assistant Assessor

CLASSIFICATIONS SUPERVISED

This classification does not exercise supervision over staff.

EXAMPLES OF DUTIES

The following are the duties performed by employees in this classification. However, employees may perform other related duties at an equivalent level. Each individual in the classification does not necessarily perform all the duties listed.

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 for the preparation of appraisal guides; 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

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challenged appraisals; assists in discovery procedures for the identification of new businesses within the County and updates County records accordingly; 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 as job experience is gained; and performs related duties as required.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; 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 machines.

TYPICAL WORKING CONDITIONS

Work is performed in both an office and business environments; continuous contact with staff and the public.

MINIMUM QUALIFICATIONS

Knowledge of:

- Accounting and auditing principles and procedures.
- General knowledge of principles involved in the appraisal of business and personal property.
- Complex mathematical concepts.
- Principles and practices of business correspondence and report writing.
- Amortization and depreciation concepts.
- Office equipment including computers and assigned software.
- Applicable state and federal guidelines and regulations.

Ability to:

- Learn and apply the techniques, methods, and principles of personal and business property appraisal.
- Learn laws and regulations affecting the appraisal and taxation of personal property, business and farm equipment including pertinent provisions of the State Constitution, Revenue and Taxation Code and Assessors Handbook.
- Learn to properly audit business financial records, accounting statements and tax returns for appraisal purposes.
- Learn to apply depreciation methods to appraisal data.
- Learn to provide audit and appraisal service in all areas including personal property, mobile homes, farm equipment and businesses.

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- Learn to prepare for, and defend, challenges to decisions before the State Board of Equalization.
- Assemble and analyze statistical and narrative information.
- Prepare and maintain records and reports.
- Make mathematical calculations quickly and accurately.
- Understand and carry out oral and written directions.
- Communicate effectively both orally and in writing.
- Establish and maintain cooperative working relationships with those contacted in the course of the work.

Training and Experience:

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

Education

Must hold a four year degree from an accredited college or university with a specialization in Accounting. Specialization is defined as 18 semester units or quarter equivalent units. A list of the accounting courses must be provided if the major was not Accounting. OR

Experience

Be a licensed accountant in the State.

Retention of Appraiser Certificate: Appraisers shall adhere to the annual training requirements set forth in Section 671 of the California Revenue and Taxation Code. Failure to obtain such training shall constitute grounds for revocation of the appraiser's certificate.

Special Requirements

Possession of an appropriate, current, and valid California Driver's License issued by the State Department of Motor Vehicles.

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.