

CLASS SPECIFICATION

Yuba County

March 2005

CLASS TITLE: Auditor-Appraiser I/II/III

FLSA STATUS: Non-exempt

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 is a deep class, 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.

EXAMPLES OF DUTIES:

Essential:

- Reviews and analyzes annual filings of business, rental property and agricultural activities and financial statements; follows-up when statements have not been filed with the County to determine the status of the business.
- Analyzes the value of owned and leased business and personal property, including boats and aircraft, for taxation purposes.
- Reviews leased property files to ensure that the lessee and lessor are not doubly-assessed.
- Audits business and accounting records, including financial statements to verify activities, costs, dates of business and location of equipment and fixtures.
- Performs computer searches of data for property ownership, valuations and other information.
- Appraises industrial, commercial, rural and/or residential real properties, and/or other real property for taxation purposes.
- Assists in the training of newly-appointed Auditor-Appraisers if at the III level.
- Conducts field inspections of property sites to collect and verify property data, equipment fixtures and other improvements.
- Interviews business and property owners and other relevant parties to obtain and verify property data.
- Assesses penalties on business properties when appropriate.
- Acts as an information source to property owners and other interested parties at the public counter and over the telephone; explains appraisal and appeal procedures to the taxpayers.
- Compiles and organizes Assessor Office records for presentation at Board of Equalization hearings; attends and participates in such hearings.
- Prepares and maintains detailed appraisal work papers and accurate files of work performed; prepares written summaries and graphic materials, related appraisal procedures and findings.

Important:

- Drives a motor vehicle to inspect sites and attend meetings.

QUALIFICATIONS:

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 the public, in person and over the telephone.
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 fair 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.
Using initiative and independent judgment within established procedural guidelines.
Dealing 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.

Ability/Physical Requirements:

- Mobility to work in a typical office setting, use standard office equipment and to drive a motor vehicle.
- Strength and stamina to inspect various residential, commercial or industrial properties or other facilities, such as construction sites.
- Vision to read printed materials and a computer screen for prolonged periods of time.
- Hearing and speech to communicate in person or over the telephone.

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

Working Conditions:

- Attend meetings outside of normal working hours.
- Appraise real and personal property with potential confrontations with difficult individuals.

Licensing and Certification:

- Ability to obtain a valid California Class C driver's license within thirty (30) days of 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.

Background: The minimum and preferred requirements for this position are described below; all levels must comply with California Code Sec. 670 thru 673:

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 experience of appraising real and personal property.

Special Requirements: Ability to attain an Appraiser's Certificate from the California Board of Equalization within one (1) year of employment.

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(s) may be expected to perform job-related duties other than those contained in this document.