AUDITOR-APPRAISER II

DEFINITION

Under direction, appraises businesses, personal property, fixtures, and farm equipment for tax assessment purposes; audits and analyzes accounting statements, business records, and tax statements for appraisals; explains appraisal methods, laws, and procedures to the public; defends challenged appraisals before the Board of Equalization, when necessary; and performs related work as required.

DISTINGUISHING CHARACTERISTICS

This is the journey level classification in the Auditor-Appraiser series. This classification is distinguished from the Auditor-Appraiser I in that incumbents at this level are responsible for independently performing the full range of duties by conducting audits and appraisals in all areas including mobile homes, aircraft, boats and business property.

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.

Examines and audits 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 for the preparation of appraisal guides; analyzes and evaluates personal property such as boats and aircraft for tax assessments; using established reference materials for such assessment; gathers information and analyzes farm equipment values; analyzes information, prepares data, and defends challenged appraisals before the Board of Equalization; initiates discovery procedures for
the identification of new businesses within the County, generates required correspondence, and updates County records accordingly; assists with reviewing and updating assessment roles when necessary; prepares reports; records factual data and comments on appraisal forms; explains assessment procedures, value determinations, methods, and laws to the public; 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 machine.

TYPICAL WORKING CONDITIONS

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

MINIMUM QUALIFICATIONS

Knowledge of:

- Operations, services and activities of the office of the County Assessor.
- Accounting and auditing principles and procedures.
- Factors, techniques, methods, and principles involved in the appraisal of personal property, businesses, and farm equipment.
- Methods of depreciation and determining the value of personal property, businesses, and farm equipment.
- Laws and regulations affecting the appraisal and taxation of personal property, businesses, and farm equipment, including pertinent principles of the State Constitution, Revenue and Taxation Code, and Assessor's Handbook.
- Complex mathematical concepts.
- Principles and regulations governing the discovery process.
- Principles and practices of business correspondence and report writing.
- Amortization and depreciation concepts.
- Authority, procedures, and responsibilities of the County Assessor's Office.
- Applicable state and federal guidelines and regulations.
- Office equipment including computers and assigned software.

Ability to:

- Apply accounting and auditing principles and procedures in determining valuations of business property, personal property, fixtures, and farm equipment.
- Properly audit business financial records, accounting statements, and tax returns.
provide audit and appraisal services in all areas including personal property, mobile homes, farm equipment and businesses.

• Prepare for and defend challenges to decisions before the State Board of Equalization.

• Analyze personal property information and calculate amounts for valuation purposes.

• Apply depreciation methods to appraisal data.

• Assemble and analyze statistical and narrative information.

• Prepare and maintain records and reports.

• Make complex 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.

Minimum of one year working as Auditor-Appraiser I or evidence of knowledge and ability to perform the job duties outlined in Auditor-Appraiser II job description.

**Special Requirements**

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

Possession of a valid appraiser's certificate issued by the State Board of Equalization.