

AUDITOR - APPRAISER II

DEFINITION

Under direction, to appraise businesses, personal property, fixtures, and farm equipment for tax assessment purposes; to audit and analyze accounting statements, business records, and tax statements for appraisals; to explain appraisal methods, laws, and procedures to the public; to defend challenged appraisals before the Board of Equalization, when necessary; and to do related work as required.

DISTINGUISHING CHARACTERISTICS

This is the first experienced working level in the Auditor - Appraiser class series. Incumbents are expected to perform a variety of job assignments, requiring appraisal knowledge and background, with minimal supervision and direction. Also, they are expected to be fully capable of explaining appraisal methods and applicable sections of the Revenue and Taxation Code to the public. Auditor - Appraiser II is distinguished from Auditor - Appraiser I by the fact that Auditor - Appraiser II is the first experienced working level in the Auditor - Appraiser class series. Auditor -Appraiser II incumbents are expected to perform a variety of job assignments, requiring appraisal knowledge and background, with minimal supervision and direction. Also, they are expected to be fully capable of explaining appraisal methods and applicable sections of the Revenue and Taxation Code to the public. Auditor – Appraiser II is distinguished from Auditor - Appraiser III in that Auditor - Appraiser III is the advanced working level with Auditor - Appraiser III incumbents expected to perform the more complex appraisal work, as well as specialized assignments.

REPORTS TO

Chief Deputy Assessor Recorder-Evaluation, Assessor-Recorder.

CLASSIFICATIONS SUPERVISED

This is not a supervisory classification.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES (The following is used as a partial description and is not restrictive as to duties required.)

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 for the preparation of appraisal guides; analyzes and evaluates personal

property such as boats and aircraft for tax assessments; gathers information and analyzes farm equipment values; analyzes information, prepares data, and defends challenged appraisals before the Board of Equalization; 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.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; ability to walk in uneven terrain; normal manual dexterity and eye-hand coordination; lift and move objects weighing up to 25 lbs.; corrected hearing and vision to normal range; verbal communication; use of office equipment, including computer, telephone, calculator, copiers, and FAX.

TYPICAL WORKING CONDITIONS

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

DESIRABLE QUALIFICATIONS

Knowledge of:

Accounting and auditing principles and procedures.

Factors, techniques, methods, and principals 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 of personal property, businesses, and farm equipment, including pertinent principles of the State Constitution, Revenue and Taxation Code, and Assessor's Handbook.

Organization, procedures, and responsibilities of the County Assessor - Recorder's Office.

Ability to:

Apply appraisal principles, methods, and techniques in the equitable and justifiable appraisal of personal and business property.

Assemble and analyze statistical and narrative information.

Read and interpret legal codes and material applicable to the appraisal of personal and business property.

Prepare analytical reports.

Make mathematical calculations quickly and accurately.

Communicate orally and in writing.

Maintain effective communications and good relations with the public and individuals questioning assessment practices and results.

Effectively represent the County Assessor's policies, programs, and functions with the public, community

organizations, County staff, and other government agencies.

Regularly work well under pressure, meeting multiple and sometimes conflicting deadlines.

Constantly demonstrate cooperative behavior with colleagues, supervisors, and customers/clients.

Training and Experience:

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

One (1) year of experience in performing property appraisals and value determinations comparable to that of an Auditor - Appraiser I with Lake County.

Special Requirements:

Possession of, or ability to obtain, a valid California Driver's license.

Possession of a valid Appraiser's Certification 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.