

## AUDITOR-APPRAISER III

### DEFINITION

Under direction, to gather and analyze data for the full scope of appraisals of businesses, personal property, and fixtures for tax assessment purposes; to assist with audits and analysis of business financial records for appraisals; to defend challenged appraisals before the Board of Equalization, when necessary; provide training to other staff as required, and to do other job related work as required.

### DISTINGUISHING CHARACTERISTICS

This is the lead level in the Auditor/Appraiser class series. Incumbents are expected to perform the full scope of job assignments, requiring auditing and appraisal knowledge and background. They receive only minimal supervision and direction. They provide training to other staff as required. Also, they are expected to be fully capable of explaining auditing and appraisal methods, procedures, policies and applicable sections of the Revenue and Taxation Code to the public.

### REPORTS TO

Chief Appraiser or designee.

### CLASSIFICATIONS DIRECTLY SUPERVISED

Lead direction and training

### EXAMPLES OF DUTIES

Duties may include but are not limited to the following:

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 determining 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; analyzes and evaluates personal property such as boats and aircraft for tax assessments; analyzes farm equipment values; assists with the preparation of defenses and new analyses for challenged appraisals; reviews and update assessment roles when necessary; report preparation; records factual data and comments on appraisal forms; defends challenged appraisals, as necessary; explains assessment procedures, value determinations, and

laws to public; provides training to other staff; 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
- Factors, techniques, methods, and principles involved in the appraisal of personal property, businesses, and equipment
- Methods of depreciation and determining the value of personal property, businesses, and equipment
- Laws and regulations affecting the appraisal of personal property, businesses, and equipment, including pertinent principles and guidelines contained in the State Constitution, Revenue and Taxation Code, and Assessor's Handbooks
- Organization, procedures, and responsibilities of the County Assessor's Office
- Principles of work direction and training

Ability and willingness to:

- Apply the techniques, methods, and principles of personal and business property appraisal.
- Apply accounting and auditing principles and procedures in determining the valuations of business property, personal property, fixtures, and equipment.
- Properly audit business financial records, accounting statements, and tax returns.
- Analyze personal property information for valuation purposes.
- Apply depreciation methods to appraisal data.
- 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.
- Provide training to other staff.
- 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:

Two (2) year of experience in performing personal property appraisal and value determinations comparable to that of an Auditor/Appraiser II with the Mono County Assessor's Office.

- 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.
- Possession of a valid appraiser's certificate issued by the State Board of Equalization.
- Possession of certification to perform mandatory audits.

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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