



Class Code: 4-0272
FLSA: Non Exempt
EEO: 4
Bargaining Unit: 4
Revised: 10/2020

AUDITOR APPRAISER, SENIOR

DEFINITION

Under general 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; performs the more complex business and personal property appraisals and special assignments for the Assessor's Office; and performs related duties as assigned.

DISTINGUISHING CHARACTERISTICS

This is the advanced working level in the Auditor-Appraiser class series. Incumbents are expected to perform the full scope of business and personal property appraisals requiring appraisal knowledge and background with minimal supervision and direction. Incumbents are also expected to perform the more complex business and personal property appraisals and special job assignments, as well as assist with the training of new staff. Incumbents must be fully capable of explaining appraisal methods and applicable sections of the Revenue and Taxation Code to the public. This class is distinguished from Auditor-Appraiser II by the expectation that incumbents perform the more complex appraisal work and specialized assignments, as well as the full range of regular assignments.

SUPERVISION RECEIVED AND EXERCISED

Receives direction from Chief Deputy Assessor-Recorder; Assessor-Recorder. May provide lead direction, work coordination, and training, as assigned.

EXAMPLES OF ESSENTIAL DUTIES

The duties listed below are illustrative only and are not meant to be a full and exhaustive listing of all duties and responsibilities of the position.

- 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.
- Collects 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 rolls when necessary.
- Prepares reports.
- Records factual data and comments on appraisal forms.
- Explains assessment procedures, value determinations, methods, and laws to the public.
- Performs the more complex and specialized business and personal property appraisal assignments.

- Performs special projects as assigned; may gather data and assist with the establishment of appraisal standards.
- Maintains and updates various computer databases related to business appraisals and evaluation of personal property.
- Assists with the training of new staff.
- Prepares analysis and defends challenged assessments before the Board of Equalization, when necessary.
- Prepares reports.
- Performs related duties as assigned.

MINIMUM QUALIFICATIONS

Knowledge of:

- 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 of personal property, businesses, and farm equipment, including pertinent principles and guidelines contained in the state constitution, revenue and taxation code and the assessor's handbook.
- Organization, procedures, and responsibilities of the Assessor–Recorder's Office.
- Computer equipment and software related to business and personal property appraisals.
- Principles of lead direction, work coordination, and training.

Ability to:

- Provide lead direction, work coordination and training, as assigned.
- Apply appraisal principles, methods, and techniques in the equitable and justifiable appraisal of personal property, businesses, and farm equipment.
- 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.
- Perform a variety of special projects and assignments.
- Assist with the establishment of standardized appraisal systems and methods.
- Make mathematical calculations quickly and accurately.
- Communicate effectively orally and in writing.
- Maintain effective communications and good relations with the public and individuals questioning assessment practices and results.
- Effectively represent the Assessor–Recorder's Office policies, programs, and services 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.

Licensing and Certifications:

Possession of, or ability to obtain, an appropriate valid California Driver's License.

Possession of a valid Appraiser's Certification issued by the State Board of Equalization.

Educations and Experience:

Two (2) years of experience in performing property appraisals and value determinations comparable to that of an Auditor-Appraiser II with the County of Lake.

AND EITHER:

Graduation from an accredited four (4) year college or university with a specialization in accounting or a directly related field, which included at least 18 semester units or 27 quarter units of accounting and/or auditing courses.

OR

Possession of a valid certificate issued by the California State Board of Accountancy showing the person to be, and a permit authorizing the person to practice as, a certified public accountant or as a public accountant, or other licensed accountant in the State of California.

WORKING CONDITIONS, ADA, AND OTHER REQUIREMENTS

The County of Lake is an equal opportunity employer. The County of Lake will comply with its obligations under the law to provide equal employment opportunities to qualified individuals with disabilities.

Positions in this class typically require: sitting, stooping, kneeling, crouching, reaching, standing, walking, pushing, pulling, lifting, fingering, grasping, talking, hearing, seeing, and repetitive motions.

Sedentary Work: Exerting up to 10 pounds of force occasionally and/or a negligible amount of force frequently or constantly to lift, carry, push, pull or otherwise move objects. Sedentary work involves sitting most of the time. Jobs are sedentary if walking and standing are required only occasionally and all other sedentary criteria are met.

Light Work: Exerting up to 25 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects. If the use of arm and/or leg controls requires exertion of forces greater than that for Sedentary Work and the worker sits most of the time, the job is rated for light work.

Employees work primarily in an office environment with moderate noise levels, controlled temperature conditions and occasionally in the field where they may be exposed to inclement weather. Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

Positions in this class may require local and statewide travel as necessary.

Disaster Service Workers: As members of the County of Lake Emergency Services Organization, all County of Lake employees are designated as Disaster Service Workers during a proclaimed emergency and may be required to perform certain emergency services at the direction of the department/county.

The contents of this class specification shall not be construed to constitute any expressed or implied warranty or guarantee, nor shall it constitute a contract of employment. The County of Lake assumes no responsibility beyond the general accuracy of the document, nor does it assume responsibility for any errors or omissions in the information contained herein. The contents of this specification may be modified or revoked without notice. Terms and conditions of employment are determined through a “meet and confer” process and are subject to the Memorandum of Understanding currently in effect.