

COUNTY OF SOLANO

CLASS SPECIFICATION

AUDITOR-APPRAISER

CLASS SUMMARY:

This is the full journey level of the Auditor-Appraiser series characterized by the responsibility to perform full, accurate and complete audits and assessments of personal property for tax purposes. Incumbents conduct audit-appraisals of personal property for private citizens and in commercial, industrial and agricultural businesses. Applies auditing and appraisal theories and techniques to assess valuations of personal property for inclusion in the local assessment roll.

DISTINGUISHING CHARACTERISTICS:

This class is distinguished from that of:

- Auditor-Appraiser (Entry) class which is the entry level class in the series;
- Auditor-Appraiser (Senior) class which prepares and oversees the preparation of complex audits and assessments of personal properties for tax purpose and to lead the professional Auditor-Appraisal staff; and
- Auditor-Appraiser (Supervising) class which has the responsibility to plan, organize and supervise the work of the Personal Property Division of the Assessor's Office.

SUPERVISION RECEIVED AND EXERCISED:

- Receives general direction, from the Auditor-Appraiser (Supervising).
- May provide technical oversight over entry level or newly hired employees.

ESSENTIAL DUTIES: This class specification represents the core area of responsibilities; specific position assignments will vary depending on the needs of the department.

- Conducts mandatory and non-mandatory audits of personal properties:
 - inspects, analyzes and determines value of machinery, equipment fixtures and other taxable property;
 - examines accounting ledgers, financial reports, journals, income and invoice records to determine date purchased and acquisition cost;
 - conducts onsite inspection of properties;
 - makes determination of appropriate adjustments to book value to effect a current market value judgment;
 - computes replacement costs and depreciation factors to arrive at cash value and assessed value;
 - analyzes income data to determine the value of unique types of property where a cost approach is not valid, prepares audit reports and narratives; and
 - maintains documentation on and conducts cross checks of reported lease equipment located in Solano County.
- Meets with taxpayers to discuss audits, appraisals, Business Property Statement and answer questions; discusses assessed valuation with property owners or legal representative in case of contested valuation; prepares documentation for appeal's hearings to the Assessment Appeals Board.

- Appraises business properties:
 - verifies the existence of businesses at reported address and discovers new businesses through use of previous years assessment roll, phone books, Board of Equalization records, and/or physical check of location;
 - visits new business establishments, interviews owners, examines financial records and business personal property to make initial assessment of business personal property valuation; and
 - provides assessment information to business owners and other involved parties.
- Contacts business that have failed to file required statements; attempts to secure documents to support valuation.
- Audits Business Property Statements and determines necessity for field audits; establishes penal assessments for non-filers of Business Property Statement in accordance with established policies and procedures.
- Explains tax laws, regulations and valuation methods to the public in person and over the telephone.
- Stays abreast of laws and regulations; attends professional meetings, seminars and workshops; contacts and gathers data from other agencies and departments.
- Assists in the preparation of valuations factors for processing of property statements; provides input relative to new or revised processes and systems.
- Performs other duties of a similar nature or level as assigned.

EDUCATION AND EXPERIENCE:

- **Education:** A Bachelor's degree from an accredited college or university is required, Administration with a specialization in Accounting.

Note: A degree with a specialization in accounting consists of either:

- Eighteen (18) semester units (or quarter units equivalent) of accounting and/or auditing courses from an accredited institution of higher education. Courses taken (e.g., business law and economic classes) outside of accounting and/or auditor are not qualifying toward the 18 units; OR
- Nineteen (19) semester units (or quarter units equivalent), 16 or more of which must be accounting and/or auditing courses from an accredited institution of higher education, and three (3) semester units (or quarter units equivalent) may be either business law or economic classes.

OR

Possession of a valid Certified Public Accountant license in the State of California.

- **Experience:** Two (2) years of work experience in accounting, auditing, property appraisal.

LICENSING, CERTIFICATION AND REGISTRATION REQUIREMENTS:

- **Temporary Appraiser Certification:** A temporary Appraiser's certificate issued by the California State Board of Equalization must be obtained by employees in this class within the first month of employment.
- **Permanent Appraiser Certification:** A permanent Appraiser's certificate issued by the California State Board of Equalization must be obtained by an employee in this class within the first year of employment.
- **Driver's License:** Possession of a valid Class C California Driver's License is required.

Note: All licenses, certificates and registrations must be kept current while employed in this class. This may include the completion of continuing education units to maintain the required registration in good standing. Employees must keep their licenses, certifications and registrations current and failure to do so may constitute cause for personnel action, in accordance with Civil Service Rules and of applicable bargaining agreement.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

Knowledge of:

- Principles and practices of accounting systems.
- Auditing and appraisal of business and personal property and fixtures of industrial and commercial firms for tax purposes.
- Methods and procedures for determining depreciation, appreciation and replacement cost on equipment and fixtures.
- Laws, court decisions, California Revenue and Taxation Code and Board of Equalization regulations relating to property valuation.
- Oral communication techniques to include presentations to groups of various sizes in a positive, inclusive and motivational manner.
- Customer service techniques for dealing with customers, often in a difficult or confrontational situation.
- English composition, spelling, grammar, vocabulary and punctuation for both written and oral communication.
- Formats and appropriate terminology for written communications such as business correspondence and narrative reports.
- Standard office procedures, practices, equipment, personal computers and software.

Skills and/or Ability to:

- Utilize basic office equipment; use a computer to gather and analyze data.

- Drive a motor vehicle.
- Examine a variety of financial records and business personal property for the purpose of conducting audits of industrial and commercial businesses for local assessment roll purposes.
- Inspect and appraise personal property.
- Understand, interpret and explain laws, regulations and policies governing auditing/appraising program operations.
- Read and interpret blueprints, maps and property descriptions.
- Communicate effectively both verbally and in writing with people of diverse socio-economic backgrounds and temperaments.
- Establish and maintain cooperative working relationships; demonstrate tact and diplomacy; deal firmly and fairly with clients.
- Collect and analyze data to establish valuations; draw logical conclusions and make appropriate recommendations; research regulations, procedures and/or technical reference materials.
- Comply with laws, regulations and professional practices governing audit-appraisal program services and operations.
- Understand and analyze expenditure reports;
- Maintain accurate records and document actions taken.
- Interview people to acquire data necessary to complete audit-appraisals.
- Maintain confidentiality of information.

PHYSICAL REQUIREMENTS:

- **Mobility and Dexterity:** Positions in the class typically require stooping, kneeling, reaching, standing, walking, fingering, grasping, feeling (i.e. sense of touch), climbing and repetitive motion. Tasks may involve extended periods of time at a keyboard or workstation.
- **Lifting, Carrying, Pushing and Pulling – Light Work:** Employees in this class will be exerting up to 20 pounds of force occasionally and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects.
- **Vision:** Positions in this class require the employee to have close visual acuity, with or without correcting, to prepare and analyze data and figures, transcribe, view a computer, read, etc. Some tasks require the ability to perceive and discriminate colors or shades of colors, depth, and visual cues or signals.
- **Hearing/Talking:** Positions in this class require the employee to perceive the nature of sounds at normal speaking levels with or without correction, and have the ability to receive

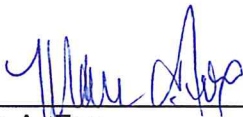
detailed information through oral communication. Positions in this class require the employee to express or exchange ideas by means of the spoken word.

WORKING CONDITIONS:

- Office Work plus Outdoor work: While most work will be in an office setting, visits to outdoor properties will require an employee to work outside and be subject to a variety of weather conditions, walking on uneven terrain, and working around vehicles in operation and around machinery with moving parts.
- Outdoor Work and Industrial Areas: Visits to properties to be appraised may require exposure to adverse environmental conditions such as dirt, dust, wetness, rain, temperature and noise extremes, animal/wildlife attacks, animal/insect bites, sloped and/or uneven terrain.
- Traffic Hazards: Employees in this class will be required to operate a vehicle and thus will be subject to traffic hazards while driving.
- Disruptive/Confrontational Human Contacts: Employees in this class may be subject to disruptive and confrontational people.

OTHER REQUIREMENTS:

- Incumbents are required to file an annual Conflict of Interest Statement in accordance with the provisions of the Political Reform Act of 1974.
- Background Checks: The County may conduct a background check and a reference check on candidates prior to appointment to a position within this class. The background check may include the State of California Department of Justice, the Federal Bureau of Investigation, the Child Abuse Central Index and criminal checks in any City/County where the applicant has live, worked or gone to school.
- Independent Travel: Employees are required to travel independently, for example, to assess properties, to attend meetings with other County employees, and/or to attend meetings with community organizations.



Marc A. Fox
Director of Human Resources

CLASS HISTORY AND CLASS INFORMATION:

Date Adopted by the Board of Supervisors: June 30, 2003

Date Approved by Civil Service Commission:

Date(s) Revised: November 2002, November 9, 2016

Date(s) Retitled and Previous Title(s) of the Class: