

AUDITOR/APPRaiser III

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; to perform the more complex appraisals and special assignments for the Assessor's Office; to perform real property and timber appraisals; and to do related work as required.

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. Also, they are expected to perform the more complex appraisals and job assignments, as well as assist with the training of new staff. They must be fully capable of explaining appraisal methods and applicable sections of the Revenue and Taxation Code to the public. Incumbents are expected to perform real property and timber appraisals to meet the work needs of the Department.

REPORTS TO

County Assessor.

CLASSIFICATIONS DIRECTLY SUPERVISED

None.

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EXAMPLES OF DUTIES

Examines and audits accounting records, including State mandated 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; 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; conducts studies of appraisal systems, analyzes current practices, and develops revisions and standards; designs sample selection procedures and systems for developing information about unusual and infrequent appraisals; performs special projects and assignments; performs real property and timber appraisals; prepares reports; records factual data and comments on appraisal forms; explains assessment procedures, value determinations, methods, and laws to the public; provides training to other staff.

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 office equipment including computers, telephones, calculators, copiers, and FAX.

TYPICAL WORKING CONDITIONS

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

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DESIRABLE QUALIFICATIONS

Knowledge of:

- Accounting and auditing principles and procedures.
- Factors, techniques, methods, and principles involved in the appraisal of personal property, businesses, farm equipment, real property, and timber.
- 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.
- Depreciation determination methodologies used by the State Board of Equalization and other government tax control agencies.
- Organization, procedures, and responsibilities of the County Assessor's Office.
- Principles of employee training.

Ability to:

- Apply accounting and auditing principles and procedures in determining valuations of business property, personal property, fixtures, and farm equipment.
- Perform the complete range of appraisals, including real property and timber, as required to meet the workload needs of the Department.
- Properly audit business financial records, accounting statements, and tax returns.
- Analyze personal property information for valuation purposes.
- Apply depreciation methods to appraisal data.
- Prepare manuals and directives for standardizing appraisal systems, standards, and methods.
- Perform the more complex business and personal property appraisals.
- Perform special projects and assignments.
- Provide training to other staff.
- Assemble and analyze statistical and narrative information.
- Prepare and maintain records and reports.
- Make mathematical calculations quickly and accurately.
- Speak and write effectively.
- Maintain effective communications and good relations with the public and individuals requesting information and/or questioning assessment practices and results.
- Establish and maintain cooperative working relationships.

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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:

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

Completion of seven (7) courses for the Advanced Appraiser Certificate.

Special Requirements: Possession of an appropriate 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.