

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; to perform real property and timber appraisals; 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.

REPORTS TO

County Assessor.

CLASSIFICATIONS DIRECTLY SUPERVISED

None.

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EXAMPLES OF DUTIES

- 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.
- Performs timber appraisals.
- Performs real property appraisals, as necessary.
- 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; 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, real, and timber 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's Office.

Ability to:

- Apply accounting and auditing principles and procedures in determining valuations of business property, personal property, fixtures, and farm equipment.
- Properly audit business financial records, accounting statements, and tax returns.
- Perform real property and timber appraisals.
- 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.
- 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:

One (1) year of experience in performing personal property appraisal and value determinations comparable to that of an Auditor/Appraiser I with the Plumas County Assessor's Office.

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.