

## **AUDITOR/APPRaiser I**

### **DEFINITION**

Under supervision, to learn the methods and procedures used in gathering and analyzing data for the appraisal of businesses, personal property, fixtures, timber, and real property for tax assessment purposes; to assist with audits and analysis of business financial records for appraisals; and to do related work as required.

### **DISTINGUISHING CHARACTERISTICS**

This is the entry and training level in the Auditor/Appraiser class series. Incumbents often work under the guidance of other Department staff until they become familiar with the Department's methods, procedures, and policies. After some knowledge and experience has been gained, easier and more routine job assignments are given to positions in this class. When an incumbent has demonstrated substantive knowledge of Department procedures and policies, sound work habits, and gained proper certification, they may expect promotion to the next higher level of Auditor/Appraiser II.

### **REPORTS TO**

County Assessor.

### **CLASSIFICATIONS DIRECTLY SUPERVISED**

None.

## **EXAMPLES OF DUTIES**

- Learns to examine and audit 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.
- Assists with analyzing information and determining the proper valuation of business property.
- Assists with adjusting the original cost of equipment and fixtures to reflect changes in price levels and depreciation.
- Assists with the analysis of 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.
- Assists with the analysis and evaluation of personal property such as boats and aircraft for tax assessments.
- Assists with the analysis of farm equipment values.
- Learns and assists with real property and timber appraisals.
- Assists with the preparation of defenses and new analyses for challenged appraisals.
- Assists with reviewing and updating assessment roles when necessary.
- Assists with report preparation.
- Records factual data and comments on appraisal forms.
- Performs the more routine auditing and appraisal assignments on an independent basis as job experience is gained.

## **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.

## **DESIRABLE QUALIFICATIONS**

### **Knowledge of:**

- Accounting and auditing principles and procedures.
- General knowledge of principles involved in the appraisal of business, personal, and real property.

### **Ability to:**

- Learn and apply the techniques, methods, and principles of personal, business, real, and timber property appraisal.
- 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.

**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:

Completion of formal advanced educational training in accounting, auditing, business administration or a related field; or, completion of some responsible work experience in accounting, appraising, engineering assistance, building cost estimating, construction material buying, or managing business records.

**Special Requirements:** Possession of an appropriate California Driver's License issued by the State Department of Motor Vehicles.

Incumbents have one year from the date of appointment to this class to obtain a valid appraiser's certificate issued by the State Board of Equalization.