

COUNTY OF SOLANO

AUDITOR-APPRAISER (SENIOR)

Rev. 3/07

DEFINITION

Under general direction, performs and/or assists in the performance of complex valuations of personal property for inclusion in the local assessment role and/or leads the work of the professional auditor-appraiser staff; performs related duties as required.

DISTINGUISHING CHARACTERISTICS

This class is a dual concept class characterized by the responsibility to prepare and/or oversee the preparation of complex audits and assessments of personal properties for tax purposes, and to lead the professional auditor-appraisal staff. This class is distinguished from Auditor-Appraiser (Supervising) by the latter's responsibility to plan, organize and administer the work of the Personal Property Section.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction from the Supervising Auditor-Appraiser

Exercises technical and functional supervision over professional staff in reviewing accuracy of work and training subordinate level auditor-appraisal staff.

EXAMPLES OF DUTIES - *Duties may include but are not limited to the following:*

Participates in the assignment, review, audits and appraisals of personal property located in the County; provides training and technical expertise in complex audit-appraisal theories and methodology and their application; assists in planning and implementing division procedures; participates in training auditor-appraisal staff; determines necessity for disciplinary action; may participate in special projects.

Audits Business Property Statements and determines necessity for field audits; establishes penal assessments for non-filers of Business Property Statements in accordance with established policies and procedures.

Receives and evaluates disputed audits with responsible auditor-appraiser and property owner or legal representative; negotiates with property owner to resolve contested valuations; may prepare formal audit reports and represent the Assessor's Office at appeal hearings before the local Board of Equalization.

Verifies the existence of businesses at the reported address and discovers new businesses through use of previous years assessment role, 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.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Knowledge of:

Principles and practices of accounting systems.

Auditing and appraisal of personal property of private citizens and 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 personal property valuation.

Principles and practices of supervision.

Skill to:

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

Drive a motor vehicle.

Ability to:

Interpret and explain laws, regulations and policies governing audit-appraisal program operations.

Apply audit-appraisal theory in the accomplishment of complex audits-appraisals.

Implement operational procedures.

Make decisions and independent judgments.

Research and analyze data and arrive at the appropriate property valuation.

Communicate effectively both verbally and in writing.

Communicate effectively with people of diverse socio-economic backgrounds and temperaments.

Perform mathematical computations.

Establish and maintain cooperative working relationships.

Understand program objectives in relation to departmental goals and procedures.

Demonstrate tact and diplomacy.

Collect and analyze data to draw logical conclusions and make appropriate recommendations.

Prepare narrative and statistical reports.

Comply with laws, regulations and professional practices governing audit-appraisal program.

Lead the work of others engaged in audit-appraisal activity

Secure cooperation and teamwork among professional and/or support staff.

Deal firmly and fairly with clients of diverse socio-economic backgrounds and temperaments.

Maintain accurate records and document actions taken.

Organize and prioritize work assignments.

Make routine arithmetical calculations.

Research regulations, procedures and/or technical reference materials.

Projects consequences of decisions.

Maintain confidentiality of information.

Recognize and respect limits of authority and responsibility.

Gain thorough familiarity with local property and valuations for assigned responsibility.

Collect, analyze and correlate information to arrive at an impartial value for a specific property; work independently or with minimum supervision.

EDUCATION AND/OR EXPERIENCE

Experience:

Three years of experience in accounting, auditing, property appraisal.

Education:

A Bachelor's degree from an accredited college or university is required with a specialization in Accounting, preferably in Accounting or Business or Public Administration **OR** is licensed as an Accountant with the State of California as a Certified Public Accountant **OR** has passed a State or local civil service or merit system examination for accountant or auditor.

A degree with a specialization in accounting consists of 18 semester units (or quarter equivalent units) in accounting and/or auditing courses.

SPECIAL REQUIREMENTS

Possession of a valid Appraiser's Certificate according to the provisions of Revenue and Taxation Code Section 670 is required.

Possession of or ability to obtain a valid California Class C drivers license is required.

SUPPLEMENTAL INFORMATION

Independent travel is required.

Incumbents are required to file an annual Conflict of Interest Statement in accordance with the provisions of the Political Reform Act of 1974.

ADA COMPLIANCE

Physical Ability: Tasks involve the ability to exert light physical effort in sedentary to light work, but which may involve some lifting, carrying, pushing and/or pulling of objects and materials of light weight (5-10 pounds). Tasks may involve extended periods of time at a keyboard or workstation.

Sensory Requirements: Some tasks require the ability to perceive and discriminate colors or shades of colors, depth, and visual cues or signals. Some tasks require the ability to communicate orally.

Environmental Factors: Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, wetness, rain, temperature and noise extremes, traffic hazards, animal/wildlife attacks, animal bites, sloped terrain, or angry/hostile citizens.

Donald W. Turko
Director of Human Resources

BOS Date: June 30, 2003
CSC Date: March 14, 2007