

COUNTY OF SOLANO
AUDITOR-APPRAISER (ENTRY)

DEFINITION

Learns to apply auditing and appraisal theories and techniques to assess valuations of personal property for inclusion in the local assessment roll.

CLASS CHARACTERISTICS

This is the entry level of the Auditor-Appraiser series. This class is distinguished from the journey level by the performance of the more routine tasks and duties assigned to positions within this series. Positions assigned to this level are not expected to function at the same skill level and exercise less independent discretion and judgment in matters related to work procedures and methods. Work is supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedure are explained as they arise.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction, from a supervisory level class.

Exercises no supervision.

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

Learns to conduct 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 on site 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; maintains documentation on and conducts cross checks of reported lease equipment located in Solano County; performs California Cooperative Assessments for other counties as assigned.

Meets with taxpayers to discuss audits, appraisals, Business Property Statement and answer questions; negotiates assessed valuation with property owners or legal representative in case of contested valuation; prepares documentation for appeal's hearings to the Assessment Appeals Board.

Learns to appraise 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; 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.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Knowledge of:

Basic principles and practices of bookkeeping and accounting systems.

Appraisal of property for tax purposes.

Methods and procedures for determining depreciation, appreciation and replacement cost on equipment and fixtures.

Skills to:

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

Drive a motor vehicle.

Ability to:

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.

QUALIFICATION GUIDELINES

Experience:

One year experience in accounting, auditing, or property appraisal.

Education/Training:

A Bachelor's degree from an accredited college or university is required, preferably in Accounting or Business or Public Administration with a specialization in Accounting **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 **OR** holds the office of Assessor.

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.

Director of Human Resources

Established Date: October 1986

Revised Date: November 2002

BOS Date: June 30, 2003

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