



AUDITOR-APPRAISER III

DEFINITION

Under general 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 business and personal property appraisals and special assignments for the Assessor's Office; 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. Incumbents are also expected to perform the more complex business and personal property appraisals and special job assignments, as well as assist with the training of new staff. Incumbents must be fully capable of explaining appraisal methods and applicable sections of the Revenue and Taxation Code to the public. This class is distinguished from Auditor-Appraiser II by the expectation that incumbents perform the more complex appraisal work and specialized assignments, as well as the full range of regular assignments.

CLASSIFICATIONS SUPERVISED

May provide lead direction, work coordination, and training, as assigned.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

Examines and audits accounting records, financial records, tax returns, and other business records and documents 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; assists with reviewing and updating assessment rolls when necessary; explains assessment procedures, value determinations, methods and laws to the public; performs the more complex and specialized business and personal property appraisal assignments; performs special projects as assigned; may gather data and assist with the establishment of appraisal standards; maintains and updates various computer databases related to business appraisals and evaluation of personal property; may assist with the training of new staff; prepares analysis and defends challenged assessments before the Board of Equalization, when necessary; prepares reports.

TYPICAL PHYSICAL REQUIREMENTS

Sit for extended periods; frequently stand and walk; ability to walk in uneven terrain; normal manual dexterity and eye-hand coordination; lift and move objects weighing up to 25 lbs.; corrected hearing and vision to normal range; verbal communication; use of office equipment, including computer, telephone, calculator, copiers, and FAX.

TYPICAL WORKING CONDITIONS

Work is performed in office and outdoor environments; continuous contact with other staff and the public.

DESIRABLE QUALIFICATIONS

Knowledge Of:

Accounting and auditing principles and procedures.

Factors, techniques, methods, and principles involved in the appraisal of personal property, businesses, and farm equipment.

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 and guidelines contained in the State Constitution, Revenue and Taxation Code and the Assessor's Handbook.

Organization, procedures, and responsibilities of the Assessor's Office. Computer equipment and software related to business and personal property appraisals. Principles of lead direction, work coordination, and training.

Ability to:

Provide lead direction, work coordination and training, as assigned.

Apply appraisal principles, methods, and techniques in the equitable and justifiable appraisal of personal property, businesses, and farm equipment.

Assemble and analyze statistical and narrative information.

Read and interpret legal codes and material applicable to the appraisal of personal and business property.

Prepare analytical reports.

Perform a variety of special projects and assignments.

Assist with the establishment of standardized appraisal systems and methods. Make mathematical calculations quickly and accurately.

Communicate effectively orally and in writing.

Maintain effective communications and good relations with the public and individuals questioning assessment practices and results.

Effectively represent the Assessor's Office policies, programs, and services with the public, community organizations, County staff, and other government agencies.

Regularly work well under pressure, meeting multiple and sometimes conflicting deadlines. Constantly demonstrate cooperative behavior with colleagues, supervisors, and customers/clients.

Training and Experience:

Two (2) years of experience in performing property appraisals and value determinations comparable to that of an Auditor-Appraiser II with the County of Inyo.

AND EITHER:

Graduation from an accredited four (4) year college or university with a specialization in accounting or finance or economics or a directly related field, which included at least 18 semester units or 27 quarter units of accounting and/or auditing courses.

OR

Possession of a valid certificate issued by the California State Board of Accountancy showing the person to be, and a permit authorizing the person to practice as, a certified public accountant or as a public accountant, or other licensed accountant in the State of California.

Special Requirements:

Possession of, or ability to obtain, an appropriate valid California Driver's License. Possession of a valid Appraiser's Certification issued by the State Board of Equalization. You may be required to drive a Motor Vehicle in the course of employment and must possess a valid operator's license by the State Department of Motor Vehicles. Must successfully complete a pre-employment background investigation. Your position may be required to serve as a Disaster Service Worker during a County emergency.