



## **AUDITOR-APPRAISER I**

### **Definition**

Under close supervision, to appraise both real and business property (business property includes personal property and fixtures) for property tax assessment purposes. To audit and analyze for appraisal purposes the financial records of business firms; and to do related work as required. The Auditor-Appraiser I is the entry level classification for auditor-appraiser work. Incumbents will work under close supervision while being trained, and will gradually work more independently as knowledge and skill are acquired. More routine work will be assigned to this classification.

### **ESSENTIAL JOB DUTIES:**

#### **Duties may include, but are not limited to, the following:**

Appraises both real and business property following the R&T Code and using the appraisal methods outlined in the various Assessor Handbooks. Examines and audits accounting records, financial statements, and other records of businesses in connection with the appraisal of personal property and fixtures, including equipment, merchandise, and machinery in order to reconcile differences between financial records and other available documentation; examines asset accounts to evaluate the method of depreciation for property tax purposes; develops effective relationships; prepares correspondence and reports.

### **EMPLOYMENT STANDARDS**

**Education/Experience** - Candidate must within one year of date of appointment obtain a bachelor's degree with the completion of at least eighteen (18) semester units of accounting and/or auditing coursework from an accredited college or university system that is acceptable by the California State Board of Equalization. Incumbents will remain on probationary status for up to 12 months until this requirement is met.

### **LICENSE/CERTIFICATES:**

Incumbents will have one year from the date of appointment to this class to: (1) obtain a permanent appraiser's certificate from the California State Board of Equalization, and (2) pass the auditor-appraiser exam offered by the California State Board of Equalization. Failure to obtain both licenses/certificates within one year will be cause for termination.

of employment in this class. Incumbents will remain on probationary status for up to 12 months until these requirements are met.

**Knowledge of:** Accounting and auditing principles and procedures; R&T Code; general concepts of property appraisal.

**Skills and Abilities:** Apply accounting and auditing principles and procedures; learn to audit financial records and appraise both real and business property; analyze data and draw logical conclusions; establish and maintain cooperative relationships with persons contacted during the course of work; prepare correspondence and reports.

**Special Requirements:** Must possess or obtain by appointment date, and maintain a valid operator's license issued by State Department of Motor Vehicles.

**Physical Ability to:** Work in a busy office environment with the ability to sit and stand for extended periods; walk, stand and traverse uneven terrain, kneel, stoop, squat, twist, and lift and carry up to 25 pounds; normal vision to read handwritten and printed material and a computer screen; use hands to operate equipment and tools used in the course of duties; occasional outdoor exposure, sometimes in adverse weather conditions.