



AN EQUAL OPPORTUNITY EMPLOYER
(WOMEN, MINORITIES, AND DISABLED ARE ENCOURAGED TO APPLY)

ANNOUNCES AN **OPEN RECRUITMENT** FOR:

AUDITOR-APPRAISER
Application Deadline: Open Until Filled

DEPARTMENT: Assessor
LOCATION: Countywide
SALARY: Range 78 \$5303 \$5563 \$5846 \$6138 \$6445**

****BENEFITS:** CalPERS Retirement System: Existing ("Classic") CalPERS members as of January 1, 2013, (2% at 55) – Inyo County pays employee contribution for current CalPERS members; New CalPERS members hired after January 1, 2013 (2% at 62) will be required to pay at least 50% of normal cost. Medical Plan – Inyo County pays a portion of employee and dependent monthly premium on PERS medical plans; 100% of employee and dependent monthly premium paid for dental and vision; \$20,000 term life insurance policy on employee. Vacation – 10 days per year during the first three years; 15 days per year after three years; 1 additional day for each year of service after ten years to a maximum of 25 days per year. Sick leave – 15 days per year. Flex (personal days) – 5 days per fiscal year. Paid holidays – 11 per year.

DEFINITION: Under general supervision, audits and appraises businesses, real and personal property for assessment purposes; analyzes financial records pertaining thereto; resolves assessment issues with taxpayers including handling appeals; performs related duties as required; and functions as a positive, professional, and cooperative team member.

EXAMPLES OF ESSENTIAL DUTIES – **Duties may include, but are not limited to, the following:**
Performs a variety of appraisals of both real and personal property; reviews and analyzes annual property statements and financial records; conducts a variety of audits; reviews files and documents to determine the scope of the audit; schedules and coordinates audits, and presents audit findings to taxpayers; serves as a primary resource to departmental staff, other County employees, business and property owners regarding personal property assessments and audits; explains assessment procedures to the general public, especially with respect to business and personal property; prepares and resolves assessment appeals and testifies at assessment appeal hearings; writes and prepares a variety of correspondence and reports including audit correspondence and letters of demand, and responds to emails and written and telephone inquiries from the public; routinely and competently completes duties entailing a high level of responsibility handling complex issues and need to exercise critical thinking and independent judgment; attends seminars, trainings, and courses and reads professional publications to maintain continuing education requirements through the State Board of Equalization; builds and maintains positive working relationships with co-workers, other County employees, business and property owners as well as the general public using principles of positive customer service; resolves full range of complex issues resulting from personal visits to the Assessor's department by the public, or from phone calls requesting resolution or processing of assessment questions; evaluates and establishes and/or updates appropriate procedures and systems as necessary; performs the most difficult and complex appraisals and audits of business property and fixtures, using the full range of assessment techniques; prepares documentation necessary for the most complex and difficult assessment reviews and appeals; prepares and presents testimony on such appeals before the Assessment Appeals Board/Board of Supervisors and, when necessary, the courts.

Additionally, acts as a resource to new and/or lower level staff members regarding a variety of business property appraisal activities; provides staff training as assigned; provides feedback to the Assessor regarding staff performance and training progress; may exercise technical and/or functional supervision and/or exercises training to other Auditor–Appraisers and/or support staff as assigned; performs related duties as assigned.

MINIMUM QUALIFICATIONS:

Experience and Training: Any combination of experience and training that would provide the required knowledge and skills is qualifying. A typical way to obtain the required knowledge and skills would be:

Experience: At least five years of demonstrable progressively responsible experience auditing-appraising personal property for tax assessment purposes similar to an Auditor–Appraiser with the County of Inyo, or other work experience and training per requirements set forth in the Revenue and Taxation Code.

Training: A Bachelor's degree from an accredited college or university with major course work in accounting, with additional experience or training consistent with the requirements of Revenue and Taxation Code Section 670 or the successor section. Must possess a valid Appraiser's Certificate issued by the State Board of Equalization.

Knowledge of: Standard and accepted principles, procedures, and practices of general accounting; principles, techniques, factors, methods and practices of auditing processes and documentation; principles and techniques involved in the appraisal of personal property and fixtures of commercial, industrial, and agricultural businesses, mines, geothermal concerns, boats and aircraft; methods and procedures for determining depreciation, appreciation, and replacement costs; laws and regulations affecting the audit-appraisal of personal property; general organization, procedures, and functions of a County Assessor's Office; County organization and operations, assigned work unit, and outside agencies as necessary to assume assigned responsibilities; provisions of the California Constitution, State Revenue and Taxation Code, and Assessor's Handbook pertaining to the assessment of business personal property and fixtures; basic supervisory skills to train, motivate, assign, and monitor the work of assigned staff; standard and accepted English usage, spelling, grammar, and punctuation; proficient with the use of Microsoft Word and Excel and Outlook; standard and accepted business letter and report writing.

Ability to: Intermittently analyze work papers, reports and special projects; identify and interpret technical and numerical information; observe and solve problems regarding auditing activities; sit at desk for long periods of time; visit offices of businesses; stand for long periods of time to answer questions of the public; learn and apply the principles and techniques of property appraisal as utilized in the County of Inyo; conduct the most complex and sensitive audits of all types of commercial, industrial, and agricultural businesses including mining and power generation businesses; learn, understand and interpret a variety of business/personal property tax laws and regulations; assemble and analyze statistical and narrative data and make mathematical calculations quickly and accurately; understand and carry out both oral and written directions; learn the organization and operations of the County, and of outside agencies as necessary to assume assigned responsibilities; apply accounting and auditing knowledge to valuation of business property; analyze situations carefully and adopt effective courses of action; meet the physical requirements necessary to perform required duties in a safe and effective manner for self and others; establish and maintain effective working relationships with those contacted in the performance of assigned duties; direct, train and supervise subordinates;

plan, organize and schedule priorities for self and others in an effective and timely manner; communicate clearly and concisely, both orally and in writing.

License or Certificate: Must possess a valid Appraiser's Certificate issued by the State Board of Equalization; must possess a valid driver's license. Proof of adequate vehicle insurance and medical clearance may also be required.

Typical Physical Requirements: Mobility to work in a standard office environment; use standard office equipment and attend off-site meetings; mobility to climb, reach, bend, grasp and stoop, and to traverse property on foot or four-wheel drive vehicle. Manual dexterity to use standard office equipment and supplies and to manipulate both single sheets of paper and large document holders (binders, manuals, etc.); vision to read handwritten and printed materials and a computer screen; hearing and speech to communicate in person and by telephone; willingness and ability to travel by car and work in exposure to temperature extremes and inclement weather. Occasional travel out-of-state.

Typical Working Conditions: Work environment is a combination of office/desk work, travel by car, and field audits. Incumbents will be, at times, exposed to a wide variety of climate and weather conditions. Strict adherence to safety policies and procedures at all times both in and out of the office.

Work Location: This is a Countywide position and the Auditor-Appraiser may be required to report to any County facility in the county at his/her own expense. Primary work location will be at County facilities in Independence. Assignments will entail the Auditor-Appraiser traveling outside of the County and sometimes out of the State.

SELECTION: Selection procedures will be determined by the number and qualifications of applicants and may include a qualification screening, written examination, and oral examination.

APPLICATION: **This recruitment will remain open until position has been filled.** Applications must be received at the Inyo County Personnel Department, P.O. Box 249, Independence, CA 93526. Must apply on Inyo County application form. A cover letter and/or resume will be accepted in addition to the application form but will not serve as a substitute for a completed application. **It is not acceptable to complete the application with statements like "See/Refer to Resume" or "See Attached".** Incomplete applications will not be processed.

The County of Inyo has work sites located throughout the Owens Valley (Independence, Bishop, Lone Pine, Big Pine, and Olancha) and the Death Valley area (Death Valley, Tecopa, and Shoshone). Positions are assigned to a work site based upon the needs of the County. Positions may be temporarily or permanently reassigned to another work site as deemed necessary by the Department Head and/or County Administration. **All positions are considered Countywide positions**, and employees are expected to report to all Inyo County work locations as needed to complete assigned work.

REASONABLE ACCOMMODATION FOR INDIVIDUALS WITH QUALIFYING DISABILITIES: Inyo County will make reasonable efforts in the examination process on a case-by-case basis to accommodate persons with disabilities. If you have special needs, please contact (760) 878-0377 prior to the examination process.

CITIZENSHIP/IMMIGRATION STATUS: Inyo County employs only U.S. citizens and lawfully authorized non-citizens in accordance with the Immigration Reform and Control Act of 1986.