



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

ANNOUNCES AN OPEN RECRUITMENT FOR:

**AUDITOR-APPRAISER I or II**  
**Application Deadline: OPEN UNTIL FILLED**

Department: Assessor  
Location: Countywide  
Salary: Auditor-Appraiser I - Range 70 \$4479 \$4706 \$4937 \$5188 \$5448\*\*  
Auditor-Appraiser II - Range 72 \$4693 \$4932 \$5173 \$5427 \$5701\*\*

(Above salaries are monthly and are paid over 26 pay periods annually)

\*\*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 days per year.

**DEFINITION:**

**Auditor-Appraiser I** - 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.

**Auditor-Appraiser II** - Under general 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 II is a career ladder opportunity, and distinguished from the Auditor-Appraiser I as a journey level classification for auditor-appraiser work. Incumbents will work with less supervision and more autonomy than an Auditor-Appraiser I, and have a greater scope of responsibility and wider latitude of independent judgment.

**ESSENTIAL JOB DUTIES:**

**Auditor-Appraiser I** - 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.

**Auditor-Appraiser II** - 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; adjusts inventories on purchases, fabrication, processing and sales between the latest inventory date and the tax assessment date, analyzes depreciation reserves and fixed capital asset

accounts to evaluate the method of depreciation and when the depreciation reserves are appropriate valuation purposes, processes roll corrections; develops effective relationships; prepares correspondence and reports; assists with training and supervision of other staff as necessary

## **EMPLOYMENT STANDARDS**

### **Education/Experience**

**Auditor-Appraiser I** - 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.

**Licenses/Certificates:** The Auditor-Appraiser I 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.

**Auditor-Appraiser II** - Possession of 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.

Must have one year as an Auditor-Appraiser I, or one year of full-time experience in auditing business records and appraising property for tax assessment purposes.

**Licenses/Certificates:** Auditor-Appraiser II must possess a valid appraiser's certificate issued by the California State Board of Equalization.

### **Knowledge of:**

**Auditor-Appraiser I** - Accounting and auditing principles and procedures; R&T Code; general concepts of property appraisal.

**Auditor-Appraiser II** - Accounting and auditing principles and procedures; R&T Code; general concepts of property appraisal; research techniques, methods of depreciation and determining the value of personal property, businesses, and equipment; laws and regulations affecting the appraisal of personal property, businesses, and equipment, including pertinent principles and guidelines contained in the State Constitution, Revenue and Taxation Code.

### **Skills and Abilities:**

**Auditor-Appraiser I** - 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.

**Auditor-Appraiser II** - Apply accounting and auditing principles and procedures; audit financial records and appraise both real and business property; analyze data and draw logical conclusions; research tax questions; establish and maintain cooperative relationships with persons contacted during the course of work; make mathematical calculations quickly and accurately, speak and write effectively, understand and carry out oral and written directions. Prepare correspondence and reports; demonstrate and maintain a high degree of initiative, maturity, integrity, loyalty, accountability, creativity, and judgment.

### **Core Competencies:**

The core competencies listed below and the ability to immediately demonstrate these competencies consistent with the position's level in the department and the specific work assignment:

- **Intensity:** Goes after the goal with passion; is results oriented, and gets the job done. *Key Concepts:* Risk-taker; results-oriented; and initiative driver.
- **Ethical Behavior:** Does what is right regardless of temptations and pressures to do otherwise; upholds the public's trust; and conducts self-according to a set of principles. *Key Concepts:* Respect; trust; responsible; fair; and caring.
- **Influence:** Affects successful outcomes for the organization through the use of masterful leadership, collaboration, and a keen understanding of the organization, its goals, and the interests of all parties. *Key Concepts:* Engaged; collaborative; strategic orientation; situational awareness; organizationally savvy; inspirational; energizing-empowering; team orientation; and change agent.
- **Commitment:** Successfully builds relationships with and promotes involvement of diverse groups; considers the needs of diverse clients when developing policies and procedures related to service; works closely with diverse groups to identify

and deliver services that meet their needs and the strategic objectives of the program; establishes customer service as the single purpose to which all resources are dedicated; focuses on delivering the best services possible to the public; focuses on customer needs; and is committed to public service. *Key Concepts:* Public servant; and customer service.

- **Interpersonal Skills:** Possesses and uses versatile communication styles and approaches; understands the underlying psychology of why people act as they do and changes approach to affect positive outcomes; builds rapport throughout the organization; and develops human potential. *Key Concepts:* Staff development; communication; listening; delegation; recognition; and buy-in.
- **Resiliency:** Is adaptable; takes direct action; leads by example; exhibits tenacity. This leader is ready, flexible, self-reliant, and has a reputation for finding opportunities in difficult situations. *Key Concepts:* Action-orientation; adaptability; flexibility; agility; tenacity; survivability; courage; confidence; and intuition.
- **Craftsmanship:** Rejects the "good enough for government work" attitude; takes ownership of work done and results accomplished; takes pride in delivering quality services to customers; seeks out opportunities to develop new and creative solutions and programs; imagines possibilities; defines a vision, and works to bring vision into reality. *Key Concepts:* Innovative; imaginative; inventive; pride-in-work; accountability; self-development; and self-starter.

**Special Requirements:**

Must possess or obtain by appointment date, and maintain a valid operator's license issued by State Department of Motor Vehicles. Must be willing and available for night meetings, out-of-state travel, and overnight travel. Must be available to work overtime as necessary. Must successfully complete a pre-employment background investigation.

**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.

**Work Location:** This is a countywide position and the Auditor-Appraiser may be report to any County facility in the county at his/her own expense. Primary work locations will be at County facilities in Independence but could include Bishop, Lone Pine, and Tecopa. Assignments will entail traveling throughout 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 interview.

**APPLICATION:** **This recruitment will remain open until position has been filled.** Applications must be received in the Personnel Office, 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. Applications may be faxed to meet the deadline—original application with original signature must be mailed.

**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) 878-0295 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.

The County of Inyo has work sites located throughout Inyo County in the Owens Valley (Independence, Bishop, Lone Pine, Big Pine, and Olancho) and the Death Valley area (Death Valley, Shoshone, and Tecopa). 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.