



Auditor-Appraiser II

DESCRIPTION:

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 for, 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:

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 and; develops effective relationships; prepares correspondence and reports; assists with training and supervision other staff as necessary

EMPLOYMENT STANDARDS

Education/Experience:

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.

License:

Possession of a valid appraiser's certificate issued by the California State Board of Equalization.

Knowledge of:

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:

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.

- 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.

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.

