



## **AUDITOR-APPRAISER II**

### **DEFINITION:**

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.

**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.

**Work Location:** This is a countywide position and the Auditor-Appraiser may 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.