



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

ANNOUNCES AN OPEN RECRUITMENT FOR:

AUDITOR-APPRAISER I, II OR III
Application Deadline: OPEN UNTIL FILLED

Department: Assessor
Location: Countywide
Salary: Auditor-Appraiser I - Range 70 \$4753 \$4994 \$5240 \$5506 \$5781**
Auditor-Appraiser II - Range 72 \$4981 \$5235 \$5490 \$5760 \$6050**
Auditor-Appraiser III - Range 78 \$5741 \$6022 \$6328 \$6644 \$6976**
(Above monthly salaries 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 employee portion of retirement. 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.

Auditor-Appraiser III - Under general direction, to appraise businesses, personal property, fixtures, and farm equipment for tax assessment purposes; to audit and analyze accounting statements, business records, and tax statements; for appraisals; to explain appraisal methods, laws, and procedures to the public; to defend challenged appraisals before the Board of Equalization, when necessary; to perform the more complex business and personal property appraisals and special assignments for the Assessor's Office; and to do related work as required.

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.

Auditor-Appraiser III – Duties may include, but are not limited to, the following:

Examines and audits accounting records, financial records, tax returns, and other business records and documents in connection with the appraisal of personal and business property and assets for tax assessment purposes; analyzes information and determines the proper valuation of business property; adjusts the original cost of equipment and fixtures to reflect changes in price levels and depreciation; analyzes depreciation reserves and fixed asset accounts to evaluate depreciation methods and the appropriateness of depreciation reserves for valuation purposes; may collect cost and value data for the preparation of appraisal guides; analyzes and evaluates personal property such as boats and aircraft for tax assessments; gathers information and analyzes farm equipment values; assists with reviewing and updating assessment rolls when necessary; explains assessment procedures, value determinations, methods and laws to the public; performs the more complex and specialized business and personal property appraisal assignments; performs special projects as assigned; may gather data and assist with the establishment of appraisal standards; maintains and updates various computer databases related to business appraisals and evaluation of personal property; may assist with the training of new staff; prepares analysis and defends challenged assessments before the Board of Equalization, when necessary; prepares reports.

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.

Auditor-Appraiser III - Two (2) years of experience in performing property appraisals and value determinations comparable to that of an Auditor-Appraiser II with the County of Inyo.

AND EITHER:

Graduation from an accredited four (4) year college or university with a specialization in accounting or finance or economics or a directly related field, which included at least 18 semester units or 27 quarter units of accounting and/or auditing courses.

OR

Possession of a valid certificate issued by the California State Board of Accountancy showing the person to be, and a permit authorizing the person to practice as, a certified public accountant or as a public accountant, or other licensed accountant in the State of California.

DESIRABLE QUALIFICATIONS

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.

Auditor-Appraiser III - Accounting and auditing principles and procedures. Factors, techniques, methods, and principles involved in the appraisal of personal property, businesses, and farm equipment. Methods of depreciation and determining the value of personal property, businesses, and farm equipment. Laws and regulations affecting the appraisal of personal property, businesses, and farm equipment, including pertinent principles and guidelines contained in the State Constitution, Revenue and Taxation Code and the Assessor's Handbook. Organization, procedures, and responsibilities of the Assessor's Office. Computer equipment and software related to business and personal property appraisals. Principles of lead direction, work coordination, and training.

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.

Auditor-Appraiser III - Provide lead direction, work coordination and training, as assigned. Apply appraisal principles, methods, and techniques in the equitable and justifiable appraisal of personal property, businesses, and farm equipment. Assemble and analyze statistical and narrative information. Read and interpret legal codes and material applicable to the appraisal of personal and business property. Prepare analytical reports. Perform a variety of special projects and assignments. Assist with the establishment of standardized appraisal systems and methods. Make mathematical calculations quickly and accurately. Communicate effectively orally and in writing. Maintain effective communications and good relations with the public and individuals questioning assessment practices and results. Effectively represent the Assessor's Office policies, programs, and services with the public, community organizations, County staff, and other government agencies. Regularly work well under pressure, meeting multiple and sometimes conflicting deadlines. Constantly demonstrate cooperative behavior with colleagues, supervisors, and customers/clients.

Special Requirements:

You may be required to drive a motor vehicle in the course of employment and must possess a valid operator's license issued by the State Department of Motor Vehicles. Must successfully complete a pre-employment background investigation. Your position may be required to serve as a Disaster Service Worker during a County emergency. Must be willing and available for night meetings, out-of-state travel, and overnight travel. Must be available to work overtime as necessary.

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.