

## **AUDITOR - APPRAISER**

### **DEFINITION**

Under general supervision, inventories and assesses taxable personal property; appraises business property and audits business records pertaining to fixtures, equipment and supplies to determine appropriate valuation for inclusion in the County's tax assessment roll; audits and analyzes financial records and annual business property statements; and performs other related work as required.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general supervision from the County Assessor-Recorder.

### **EXAMPLES OF ESSENTIAL FUNCTIONS**

Examine and audit financial records including balance sheets, invoice records, income statements, general and subsidiary ledgers, state and federal tax returns, and other business records in connection with the appraisal of personal, real property, and fixtures.

Identify through field inspections business property, fixtures, office equipment, and machinery to determine condition and probable life.

Examine business methods, formulas, and practices for depreciating, amortizing, expensing, and leasing property items for proper reporting and treatment of capital assets.

Determine replacement costs and assessed value of business property using a variety of source documents and schedules.

Interview taxpayers and their agents.

Respond to taxpayer questions to explain audits and assessment determinations.

Prepare detailed written audit letters, reports, findings and summaries.

Use a computer terminal to access, input and analyze data.

Travel out of County to conduct audits as assigned.

May appear as a witness before the Assessment Appeals Board.

### **EMPLOYMENT STANDARDS**

#### **Knowledge of:**

General concepts of property appraisal.

Applicable federal, State, and County laws, regulations, codes, policies, and procedures.  
Business property value and appraisal concepts and techniques to solve complex appraisal problems

The methods of practices used in auditing the accounting and financial records of businesses.

Working knowledge of methods and procedures for determining depreciation, appreciation and replacement costs on equipment and fixtures.

Working knowledge of accounting principles and practices with emphasis on auditing procedures and techniques.

**Ability to:**

Learn and apply accounting and auditing principles and procedures in determining valuations of business property, equipment and fixtures.

Read, interpret and apply tax codes, regulations, policies and procedures that govern audit-appraisal operations and activities.

Gather, tabulate, compute and analyze data and business records affecting property values.

Interview property owners or agents to acquire information necessary to complete audit-appraisals.

Establish and maintain cooperative working relationships with others.

Audit and analyze financial records and draw logical conclusions in determining valuations of business property, equipment and fixtures.

Interpret and explain laws, regulations, methods and policies governing audit-appraisals to property owners.

Prepare detailed audit reports and write correspondence.

Input, access and analyze data using a computer terminal

Audit and analyze difficult and complex financial records

Perform technical review of professional auditor-appraiser work.

Train and secure cooperation among professional and support staff.

**TYPICAL WORKING CONDITIONS**

Work is performed in an office and field environment. Incumbent drives on surface streets and may be exposed to traffic and construction hazards, air contaminants, adverse weather conditions, temperature and noise extremes, wetness, fumes, dusts, odors, toxic or caustic chemicals, vibration.

**TYPICAL PHYSICAL REQUIREMENTS**

Requires the mobility to work in an office and field environment. Requires the ability to sit at a desk for long periods of time and intermittently walk, stand, climb, balance, stoop, kneel, crouch, crawl and reach while performing office duties and/or field work; traverse uneven

terrain; lift and/or move objects and materials of up to 25 pounds in weight; perform simple grasping and fine manipulation. Must be able to maintain effective audio-visual discrimination and perception needed for making observations, communicating with others, reading and writing, and operating office equipment. Must be able to use a telephone to communicate verbally and a keyboard to communicate through written means, to review information and enter/retrieve data, to see and read characters on a computer screen.

### **MINIMUM QUALIFICATIONS**

#### **Experience:**

Two years of experience in the appraisal of personal property for tax purposes. Experience comparable to the class of Appraiser II in Mariposa County is desirable.

#### **Education:**

Graduation from an accredited four-year college or university with at least 18 semester units in accounting;

**- OR -**

A license in the State of California as a Certified Public Accountant.

#### **Additional Requirements:**

Possession of, or the ability to obtain, a valid temporary Appraiser Certificate issued by the State Board of Equalization (BOE) and within one year of employment, the ability to obtain a valid permanent Appraiser Certificate issued by the BOE, which includes the Auditor-Appraiser designation.

Possession of a valid California driver's license. Under certain circumstances, the Human Resources Director may accept a valid driver's license from another State if applicant acknowledges his/her intent to acquire a California driver's license within three months by signing an acknowledgement form.

**This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbents may be expected to perform job-related duties other than those contained in this document.**