

**MENDOCINO COUNTY GOVERNMENT
CLASS SPECIFICATION**

CLASS TITLE: AUDITOR/APPRaiser
DEPARTMENT: ASSESSOR/CLERK/RECORDER
REPORTS TO: SENIOR AUDITOR/APPRaiser

CLASS CODE: 0027
FLSA STATUS: E
DATE: 10/05

JOB SUMMARY AND DISTINGUISHING FEATURES:

Performs professional level financial records and personal property auditing work including, auditing the financial records of companies and individuals doing business in the County and determining the value of secured and unsecured tax accounts. Appraises possessory interests annually for tax purposes.

DISTINGUISHING CHARACTERISTICS:

The Auditor/Appraiser is distinguished from the Senior Auditor/Appraiser by the latter's supervisory responsibility as well as the assignment of complex professional level functions including: determining the proper calculating factors and revising the property tax system accordingly; overseeing the preparation of the unsecured roll; advising and conferring with other county departments concerning procedures and policies. This class is distinguished from other classification within the Assessor's Office by the responsibility to audit the financial records of businesses operating within the County and appraising possessory interests annually for tax purposes.

SUPERVISION EXERCISED:

The Auditor/Appraiser exercises no supervision, but may provide training to other staff.

ESSENTIAL JOB FUNCTIONS: (All responsibilities may not be performed by all incumbents.)

Schedules and audits the financial records and equipment of companies and individuals doing business in the County including: reviewing various information sources to discover new businesses; reviewing accounts to ensure accuracy of same; reviewing ledgers, income tax returns, insurance policies, etc.

Determines the value of personal property of secured and unsecured property tax accounts, to include: interpreting tax code laws, policies and procedures; reviewing and determining the accuracy and completeness of the return; interpreting deeds to determine ownership and descriptions; categorizing equipment and improvements reported; applying penalties for late filing; and entering and proofing all related data.

Appraises possessory interests annually for tax purposes, including: receiving and entering information into the computer; interviewing lessors; analyzing and interpreting lease contracts; mailing information to and preparing related correspondences.

Appraises airplanes, pleasure and commercial vessels annually for tax purposes, including: receiving and entering information into the computer system; interviewing owners; analyzing and interpreting airplane and marine appraisal guides; mailing information to owners; reviewing returned forms and entering data; conducting field inspections; reviewing records, maps, handbooks, etc.; and preparing related correspondence.

Compiles information and data for Board of Equalization hearings.

Finds new businesses, by reviewing business license applications, reports, State Board of Equalization sales tax information, Deeds and site checks.

Assists the public by answering questions related to job functions.

Assists the supervisor in determining the proper calculating factors and revising the property tax system accordingly.

Assists in preparing computerized programs applicable to the work.

Interprets State revenue and taxation laws related to the work.

Reports administrative and/or operational problems to the supervisor.

Enters and retrieves a variety of complex information using a computer.

Disseminates a variety of information and/or reports to various agencies via telephone, mail, email and/or fax.

Processes roll corrections for current and prior years upon discovery.

Attends required classes to maintain certificate public meetings and explains functions of the department, with emphasis on completion of property statements.

Formats and types letters, memos, charts, labels, reports, or other correspondence on a word processor or typewriter and proofs correspondence and related documents of staff.

Provides back-up support for other staff.

Performs other related duties as assigned.

MATERIAL AND EQUIPMENT USED:

General Office Equipment Computer Vehicle

MINIMUM QUALIFICATIONS REQUIRED:

Education and Experience:

As stated in Section 670 (d) of the Revenue and Taxation Code of the State of California auditor-appraisers must possess a Bachelor's degree from an accredited four-year college or university, with a specialization in accounting, which includes 18 semester units (or quarter equivalent units) in accounting or auditing courses; or be a licensed accountant in the State of California; or pass a State Board of Equalization approved equivalency exam; or,

A combination of at least four years of education, training and experience, which provides the required knowledge, skills, and abilities to perform the essential functions of the job as recognized by Section 670 of the Revenue and Taxation Code of the State of California as stated above.

Licenses and Certifications:

State Board of Equalization Appraisal Certificate or must obtain within one year of employment

Valid California Driver's License

KNOWLEDGE, SKILLS, AND ABILITIES:

Knowledge of:

Generally accepted accounting principles as applied to governmental accounting.

Generally accepted appraisal techniques.

Applicable state, federal and local ordinances, codes, laws, rules and regulations and legislative issues.

Computer applications related to the work.

Methods and techniques of research, statistical analysis and report presentation.

Skill in:

Using tact, discretion, initiative and independent judgment within established guidelines.

Organizing work, setting priorities, meeting critical deadlines, and following up assignments with a minimum of direction.

Researching, compiling, and summarizing a variety of informational and statistical data and materials.

Locating and interpreting applicable tax laws.

Communicating clearly and effectively, orally and in writing.

Using spreadsheet and word processing software.

Preparing clear and concise reports, correspondence and other written materials.

Mental and Physical Abilities:

Ability to analyze and evaluate accounting problems and use independent judgment regarding technical accounting problems.

Ability to read, analyze and interpret professional periodicals and journals, technical procedures and government regulations.

Ability to apply concepts such as fractions, percentages, ratios and proportions to practical situations.

Ability to establish and maintain effective working relationships with others.

Ability to sit, use hands to finger, handle, or feel, and speak and hear.

Ability to lift light articles, sometimes weighing up to 10 pounds maximum and carrying of objects weighing up to 10 pounds; pushing and/or pulling objects weighing up to 10 pounds maximum.

Working Conditions:

Work is performed in an office and field environment. Work requires mobility, stamina, and manual dexterity, vision to read handwritten, printed materials and a computer screen; hearing and speech to communicate in person and by telephone. Fieldwork may require driving on treacherous roads to external locations and traversing rough terrain, bending, crouching, and stooping. Work may be outdoors in various weather conditions, with exposure to noise, allergens, traffic hazards, moving mechanical parts, equipment, or machinery.

The incumbent's working conditions are typically moderately quiet, but may be loud at times.

This class specification should not be interpreted as all inclusive. It is intended to identify the essential functions and requirements of this job. Incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this specification. Any essential function or requirement of this class will be evaluated as necessary should an incumbent/applicant be unable to perform the function or requirement due to a disability as defined by the Americans with Disabilities Act (ADA). Reasonable accommodation for the specific disability will be made for the incumbent/applicant when possible.