

**MENDOCINO COUNTY GOVERNMENT  
CLASS SPECIFICATION**

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

**CLASS CODE: 11224**  
**FLSA STATUS: E**  
**DATE: 10/05**

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**JOB SUMMARY AND DISTINGUISHING FEATURES:**

Manages staff and performs complex, professional level functions, including auditing the financial records of companies and individuals doing business in the County and determining the value of secured and unsecured tax accounts.

**DISTINGUISHING CHARACTERISTICS:**

The Senior Auditor/Appraiser is a single incumbent position. This class is distinguished from the Auditor/Appraiser by the supervisory responsibility it carries, 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 Senior Auditor/Appraiser exercises technical and functional supervision over the Auditor/Appraiser classification.

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

Carries out supervisory responsibility in accordance with policies, procedures and applicable laws including: interviewing, hiring and training, planning, assigning and directing work; appraising performance; rewarding and disciplining employees; addressing complaints and resolving problems.

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.

Compiles information and data for Board of Equalization hearings and appears and testifies at same.

Assists the public by answering questions related to job functions.

Provides information for budget development, including estimating costs and preparing justification.

Determines the proper calculating factors and revises 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.

Advises and confers with other County departments concerning procedures and policies.

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

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

Oversee the preparation of the unsecured roll.

Processes roll corrections for current and prior years upon discovery.

Attends required classes to maintain certifiat 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

**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 posses 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,

Three to four years of progressively responsible related experience; or,

Any combination 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.

**Licenses and Certifications:**

Appraisal Certificate

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.

Principles and methods of supervision and management.

Administration of staff and activities either directly or through subordinate supervision.

Computer applications related to the work.

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

**Skill in:**

Planning, organizing, assigning, directing, reviewing and evaluating the work of staff.

Selecting and motivating staff and providing for their training and professional development.

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.

Use of 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.