



MARIPOSA COUNTY

Human Resources/Risk Management • (209) 966-3222



RESOLUTION - ACTION REQUESTED 2018-365

MEETING: July 24, 2018
TO: The Board of Supervisors
FROM: Steve Dahlem, County Counsel - Interim Human Resources Director
RE: Amend Auditor-Appraiser Class Spec; Add Allocation; Assign Salary

RECOMMENDATION AND JUSTIFICATION:

Effective immediately, approve amendments to the class specification for the Auditor-Appraiser; authorize the addition of one full-time allocation; assign the classification to the SEIU bargaining unit; and approve a monthly salary range of \$4,961.23-\$6,030.46.

In past years, the Auditor-Appraiser classification was an extra-help (part-time) position, however, the extra-help position hasn't been filled in quite some time. By reinstating the Auditor-Appraiser classification as a full-time allocation, the department would benefit by being able to comply with the State Board of Equalization's (BOE) requirement that a certain number of business or property audits are performed each year. The Auditor-Appraiser would be responsible for assessing and auditing business property and most other unsecured properties such as airplanes, houseboats, and possessory interests. The incumbent in this position would also be responsible for real property assessments.

Allocating a full-time Auditor-Appraiser position will not have an impact on the department's budget as there are funds to support the additional allocation. The Recommended Budget formally approved by the Board of Supervisors on June 26, 2018 by Board Resolution 2018-295 included the addition of this position to replace an Appraiser I/II position that was removed from the budget. The department recently filled the Assistant Assessor-Recorder position at step 1 and the previous incumbent was paid at the step 5 salary and also received longevity pay, which has created additional savings in the Assessor budget to support this change in allocations.

The monthly salary range of \$4,961.23-\$6,030.46 is 5% higher than the Appraiser III classification because the education requirements for this classification are mandated by the State BOE and are greater than those of the Appraiser III classification.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

None on this action. From time to time, the Board of Supervisors approves changes to class specs and position allocations within a department.

ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Resolution - Action Requested 2018-365

Do not approve the recommended changes; amend this action as the Board desires and approve. A negative action could impair the department's ability to comply with business property audit requirements.

FINANCIAL IMPACT:

N/A.

ATTACHMENTS:

Auditor-Appraiser (PDF)

RESULT: ADOPTED BY CONSENT VOTE [UNANIMOUS]

MOVER: Marshall Long, District III Supervisor

SECONDER: Kevin Cann, District IV Supervisor

AYES: Smallcombe, Jones, Long, Cann, Menetrey

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 or the Assistant 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.