



## Merced County SUPERVISING AUDITOR-APPRAISER

<b>CLASS CODE</b>	1464	<b>SALARY</b>	\$44.62 - \$54.24 Hourly \$3,569.60 - \$4,339.20 Biweekly \$7,734.13 - \$9,401.60 Monthly \$92,809.60 - \$112,819.20 Annually
<b>ESTABLISHED DATE</b>	November 19, 1985	<b>REVISION DATE</b>	September 12, 2018

### Description

Under general direction, to be responsible for the activities of the business section of the Assessor's office; to supervise, manage, coordinate, and participate in the audit and appraisal of business and personal property and fixtures for tax assessment purposes; and to do related work as required.

This is the highest level in the Auditor Appraiser series. The incumbent supervises, manages, coordinates, and participates in the work of a staff of Auditor Appraisers and has responsibility for completing the personal property section of the annual assessment roll.

### Examples of Duties

Duties may include, but are not limited to, the following:

- Performs a broad range of complex appraisal, audit, and administrative work.
- Plans, organizes, manages and coordinates the work of a staff of Auditor-Appraisers performing personal property and business appraisals.
- Schedules and assigns audit workloads, reviews each auditor's work and assists staff with the more complex areas of individual assignments as needed.
- Prepares an annual update of all property statements to conform with State standards.
- Answers questions and assists taxpayers in the preparation of personal property returns.
- Keeps records and prepares reports and an annual compilation of factors and valuation rates for assessment purposes, including market research.
- Prepares and presents assessment cases to the Board of Appeals.

**Minimum Qualifications****Experience:**

Four (4) years of increasingly responsible professional experience in the appraisal of personal and business property for tax purposes.

**Education:**

Graduation from a four (4) year college with a major in accounting or its equivalent. Certification as an Accountant (CPA or PA) in California may be substituted for the required education.

**License:**

Possess a valid California driver's license at time of appointment and maintain.

Possess and maintain a valid advanced certificate as an Auditor-Appraiser/Appraiser issued by the California State Board of Equalization.

**Skills And Abilities****ESSENTIAL FUNCTIONS**

- Operate a personal computer and other modern office equipment.
- Communicate effectively with others in person and over the telephone.
- Analyze data, interpret policies, procedures and regulations, develop appropriate conclusions, and prepare reports.
- Meet deadlines under stressful conditions.
- Resolve conflicts and respond appropriately to complaints from the public.
- Maintain confidential information in accordance with legal standards and/or County regulations.
- Establish, implement and achieve goals and objectives.
- Train, evaluate and supervise staff.
- Frequent use of depth perception, peripheral vision and color perception.
- Occasionally lift, carry, reach, push, pull, twist and manipulate large and small objects.
- Frequent use of hand-eye coordination.
- Frequent use of data entry device including repetitive hand and arm motion.
- Occasionally lift and carry up to 40 pounds.

- Normal dexterity, frequent holding and grasping.
- Sit or stand for long periods of time.
- Regular attendance is an essential function.
- **Knowledge of:**
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- General accounting and auditing principles and procedures.
- The principles and procedures of real and personal property valuation.
- Modern inventory maintenance and recordkeeping methods.
- Revenue and Taxation Code and the California Administrative Code as it pertains to the legalities of property taxation.
- Principles of employee supervision, training, and evaluation.

**Ability to:**

- Plan, organize, schedule and coordinate the personal and business property appraisal work of Assessor's Office.
- Supervise, train, and evaluate the work of assigned staff.
- Read, understand, and analyze new legislation and regulations, in order to determine their impact on the business and personal property appraisals.
- Formulate and recommend policies for maintaining compliance with changes in legislation and regulations.
- Perform the most complex and technically difficult auditing-appraisal work.
- Perform market research to gather, organize, and analyze data for valuation purposes.  
Make oral presentations.
- Prepare clear and concise recommendations and analytical reports.
- Effectively represent the Assessor's Office in contacts with the public, community organizations, other County departments, and other government organizations.
- Establish and maintain cooperative relationships with those contacted during the course of work.

**Additional Information**

FLSA: Exempt

Probationary Period: 12 Months