



Merced County  
Auditor-Appraiser I/II/III

<b>SALARY</b>	\$30.02 - \$46.62 Hourly \$2,401.60 - \$3,729.60 Biweekly \$62,441.60 - \$96,969.60 Annually	<b>LOCATION</b>	Merced County Assessors Department 2222 M St Merced, CA
<b>JOB TYPE</b>	Full-time	<b>JOB NUMBER</b>	2600320
<b>DEPARTMENT</b>	Assessor	<b>OPENING DATE</b>	05/06/2026
<b>CLOSING DATE</b>	Continuous	<b>BARGAINING UNIT</b>	05 Technical/Vocational

## Examples of Duties

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

- Examine and audit accounting and financial records, tax returns, and other business records in connection with the appraisal of personal and business property for tax assessment purposes.
- Assists with the analysis of depreciation reserves and fixed asset accounts to evaluate depreciation methods and the appropriateness of depreciation reserves for valuation purposes.
- Explains property tax regulations and appraisal procedures to taxpayers and their representatives.
- Analyzes depreciation reserves and fixed asset accounts to evaluate depreciation methods and the appropriateness of depreciation reserves for valuation purposes.
- Prepares data, and defends challenged appraisals before the Board of Equalization.
- Analyzes the valuation of personal property; makes physical inspection and computes appraisal value of holdings, equipment and fixtures, including office equipment, machinery and equipment.

## Minimum Qualifications

### Auditor-Appraiser I

#### Experience:

None required

#### Education:

Graduation from a four (4) year college or university with a major in accounting, auditing, business administration, or a related field. Specialization in accounting from a recognized institution of higher education is required by the Revenue and Taxation Code (specialization includes 18 units of accounting and auditing courses) and must be accepted by the

State Board of Equalization.

Possession of a CPA or PA Accountant license in the State of California may substitute for the required education.

**Certification/License:**

Eligibility for either temporary or permanent certification as an appraiser/auditor-appraiser by the California State Board of Equalization. If temporary certification is used to meet this requirement, the employee must acquire permanent certification within one year from the date of appointment to this class to obtain a permanent certification.

**Auditor-Appraiser II**

**Experience:**

One (1) year of experience in the appraisal of personal property for tax purposes.

**Education:**

Graduation from college with a major in accounting, auditing, business administration, or a related field.

Possession of a license as CPA or PA Accountant may substitute for the required education.

**Certification/License:**

Permanent certification as an appraiser/auditor-appraiser by the California State Board of Equalization.

**Auditor-Appraiser III**

**Experience:** Three (3) years of experience in the appraisal of personal property for tax purposes.

**Education:**

Graduation from college with a major in accounting, auditing, business administration, or a related field.

Possession of a license as a CPA or PA Accountant in State of California may substitute for the required education.

**Certification/License:**

Permanent certification as an appraiser/auditor-appraiser by the California State Board of Equalization.

**Auditor-Appraiser I/II/III**

**License:**

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

**Essential Functions**

- Operate a personal computer and other office equipment.
- Communicate effectively with others in person, in writing, and over the telephone.
- Analyze data, interpret directions, procedures and regulations, and develop appropriate responses.
- Perform job duties under stressful conditions and respond appropriately to situations.

- Maintain confidential information in accordance with legal standards and/or County regulations.
- Conduct inspections over uneven surfaces under various environmental conditions.
- Frequent use of depth perception, peripheral vision and color perception.
- Frequently lift, carry, reach, push, pull, twist and manipulate large and small objects.
- Kneel, bend, twist, squat, balance and crawl.
- Frequent use of hand-eye coordination and repetitive hand and arm motion.
- Occasionally lift and carry up to 40 pounds.
- Normal dexterity, frequent holding and grasping.
- Regular attendance is an essential function.

**Knowledge of:**

- General accounting and auditing principles and procedures.
- Principles involved in the appraisal of business and personal property.
- Computer based accounting; accounting and auditing principles and procedures.
- Methods of depreciation and determining the value of personal property, businesses, and equipment.
- Laws and regulations affecting the appraisal of personal property, business and equipment, including pertinent principles and guidelines contained in the State Constitution, Revenue and Taxation Code.
- Factors, techniques, methods, and principles involved in the appraisal of business, personal property, and equipment.

**Ability to:**

- Apply the techniques, methods, and principles of personal and business property appraisal.
- Apply provisions of the Revenue and Taxation Code, California Board of Equalization Regulations.
- Conduct physical inspections and appraisal of a variety of equipment, machinery and fixtures.
- Assemble and analyze statistical and narrative information; prepare and maintain records and reports.
- Make mathematical calculations quickly and accurately.
- Speak and write effectively; understand and carry out oral and written directions.
- Maintain effective communications and good relations with the public.
- Analyze a variety of manual and computer based accounting systems.
- Explains property tax regulations and appraisal procedures to the public.
- Recognize problems, discrepancies and incomplete data in financial documents.

- Interpret and apply complex written regulations to specific situations.
- Prepare market valuation analyses.
- Apply general accounting and auditing principles and procedures in determining the valuations of business property, personal property, fixtures, and equipment.
- Properly audit business financial records, accounting statements, and tax returns.
- Analyze personal property information for valuation purposes.
- Apply depreciation methods to appraisal data.
- Assemble and analyze statistical and narrative information.

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**Employer**

Merced County

**Address**

2222 M Street

Merced, California, 95340

**Phone**

(209) 385-7682

(209) 385-7682

**Website**<http://www.countyofmerced.com>

## Auditor-Appraiser I/II/III Supplemental Questionnaire

**\*QUESTION 1**

Do you qualify for either temporary or permanent certification as an appraiser/auditor-appraiser by the California State Board of Equalization?

 Yes No**\*QUESTION 2**

Do you possess a CPA or PA Accountant license in the State of California?

 Yes No**\*QUESTION 3**

Have you completed at least 18 units in accounting and auditing courses accepted by the State Board of Equalization?

 Yes No**\*QUESTION 4**

If you answered yes to question 3, list the courses completed and number of units per course. Also, please attach your school transcripts

\* Required Question