DEPARTMENT: County Counsel  BY: Jeffrey G. Green  PHONE: 209/966-3625

RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes__ No_X_)  
Adopt this resolution approving the attached revised class specification for the position of Auditor-Appraiser.

BACKGROUND AND HISTORY OF BOARD ACTIONS: Per Mariposa County Personnel Policies and Procedures Handbook, Section 4.02 "Classification Plan Amendment: The Board may create new classes or revise or abolish existing classes."

This modification has been required to more accurately reflect the California State Board of Equalization requirements regarding the "Possession of" and "Minimum Qualifications" sections of this class specification.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

Do not approve this revised class specification.

Revise this class specification as deemed necessary.

COSTS:

(X) Not Applicable
A. Budgeted current FY $ 
B. Total anticipated costs $ 
C. Required additional funding $ 
D. Internal transfers $ 

SOURCE:

( ) 4/5ths Vote Required
A. Unanticipated revenues $ 
B. Reserve for contingencies $ 
C. Source description:

Balance in Reserve for Contingencies, if approved: $ 

SPECIAL INSTRUCTIONS:
List the attachments and number the pages consecutively:

CLERK'S USE ONLY:
Res. No.: 93-381  Ord. No. 
Vote - Ayas:  Noes: 
Approved  Abstained:
( ) Minute Order Attached  ( ) Denied  ( ) No Action Necessary

The foregoing instrument is a correct copy of the original on file in this office.

Date: ATTEST: MARGIE WILLIAMS, Clerk of the Board County of Mariposa, State of California

By: Deputy

ADMINISTRATIVE OFFICER’S RECOMMENDATION:
This item on agenda as:

☑ Recommended  ☐ Not Recommended
☐ For Policy Determination  ☐ Submitted with Comment
☐ Returned for Further Action

Comment: 

A.O. Initials: 

Action Form Revised 5/92
MARIPOSA COUNTY

JOB TITLE: Auditor-Appraiser

DESCRIPTION OF BASIC FUNCTIONS AND RESPONSIBILITIES

Under direction, 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.

SUPERVISOR: County Assessor

TYPICAL DUTIES

- 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.

- 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.

- May assign, review, and coordinate the work of others.
MARIPOSA: Auditor-Appraiser

EMPLOYMENT STANDARDS

Possession of:

- ability to obtain a valid certificate as a Temporary Appraiser For Property Tax Purposes, an Appraiser For Property Tax Purposes, or an Advanced Appraiser for Property Tax Purposes issued by the California State Board of Equalization

- ability to obtain an appropriate, valid California Driver's license

Knowledge of:

- operations of a California County Assessor's Office

- the California Revenue and Taxation Codes relating to business property valuation

- business property value and appraisal concepts and techniques to solve complex appraisal problems

- the methods and 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 business law

Ability to:

- learn to 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 an 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
MARIPOSA  Auditor-Appraiser

Ability to:  (Cont'd)

- 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

A typical way to gain the knowledge, skill, and ability outlined above is:

- Graduation from an accredited four-year college or university with at least 18 units in accounting, or a license in the State of California as a CPA or PA, and eligibility for the ability to obtain a valid certificate as a Temporary Appraiser For Property Tax Purposes, an Appraiser For Property Tax Purposes, or an Advanced Appraiser for Property Tax Purposes issued by the California State Board of Equalization. (If temporary certification is used to meet this requirement, the employee must acquire permanent certification not later than ten months from the date of appointment or be removed from employment in this class); and two years of experience in the appraisal of personal property for tax purposes. Experience comparable to the class of Appraiser in Mariposa County is desirable.