Resolution:

A. Adopting class specification and salary per final budget decision for Supervising Appraiser and approve recruitment to that position;

B. Adopting class specification and salary for Auditor-Appraiser position authorized in the final budget hearings and approve recruitment to that position.

BACKGROUND AND HISTORY OF BOARD ACTIONS:
The Board during final budget hearings approved the positions of Supervising Appraiser and Auditor-Appraiser for the Assessor’s office. This action approves the class specifications, salary and recruitment for the positions.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:
1. Adopt the recommendations as set forth herein.
2. Adopt one or another of the recommendations;
3. Make changes to the specifications and/or salaries and adopt;
4. Do not adopt any of the recommendations.

<table>
<thead>
<tr>
<th>COSTS:</th>
<th>Not Applicable</th>
<th>$budgeted</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>Budgeted current FY</td>
<td></td>
</tr>
<tr>
<td>B.</td>
<td>Total anticipated costs</td>
<td></td>
</tr>
<tr>
<td>C.</td>
<td>Required additional funding</td>
<td></td>
</tr>
<tr>
<td>D.</td>
<td>Internal transfers</td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SOURCE:</th>
<th>4/5ths Vote Required</th>
</tr>
</thead>
<tbody>
<tr>
<td>A.</td>
<td>Unanticipated revenues</td>
</tr>
<tr>
<td>B.</td>
<td>Reserve for contingencies</td>
</tr>
<tr>
<td>C.</td>
<td>Source description:</td>
</tr>
<tr>
<td>Balance in Reserve for Contingencies, if approved:</td>
<td></td>
</tr>
</tbody>
</table>

CLERK’S USE ONLY: 92-594
Res. No.: 92-594
Vote - Ayes: [ ] Mays: [ ]
Absent: [ ]
Abstained: [ ]
Approved: [ ]
Denied: [ ]
Minute Order Attached: [ ]
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
By: County of Mariposa, State of California
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
March 25, 1992

TO: Gary Estep, Assessor

FROM: Catherine Harmon, Personnel Officer

RE: Draft Class Specifications

In response to your February 4, 1992 and subsequent March 11, 1992 memo, I am forwarding to you both a draft classification for Auditor-Appraiser and Supervising Appraiser. Please make any changes/corrections as you see them on these drafts and return to this department for the final class specifications. As for salaries, I propose the following:

<table>
<thead>
<tr>
<th>Proposed Classification</th>
<th>Proposed Salary</th>
</tr>
</thead>
<tbody>
<tr>
<td>Auditor-Appraiser (tied to Appraiser III, assigned to S.E.I.U..)</td>
<td>180-196</td>
</tr>
<tr>
<td>Supervising Appraiser (assuming final budget would be after July 1, this proposed range includes the 4.5% salary increase effective July 1, 1992, assignment to MCMCO.)</td>
<td>188-204.5</td>
</tr>
</tbody>
</table>

Please do not hesitate to contact this office if I can be of further assistance.

CH:njk
Attachments

cc: John W. McCamman
MARIPOSA COUNTY

JOB TITLE: Supervising Appraiser

DESCRIPTION OF BASIC FUNCTIONS AND RESPONSIBILITIES

Under direction, to assist the Assessor in planning, organizing, directing and evaluating the program for appraisal of real and personal property in the County; to plan, organize and direct the work of staff; to perform difficult and technical appraisal work, and to do other related work as required. This position may act for the Assessor in the Assessor's absence.

SUPERVISOR: County Assessor

TYPICAL DUTIES

- Assist in the development and implementation of goals, objectives, policies, and priorities for the Assessor's Office.

- Supervise, coordinate, and participate in the work of staff in appraisal of commercial, residential, rural, farm, timber, real, and personal property.

- Appraise the more complex commercial, large rural, residential, timber and other unusual properties in which the appraisal involves unique or difficult problems.

- Investigate and analyze data in difficult commercial, rural, residential, or timber appraisals.

- Inspect, measure, and classify structures to determine values; inspect land and improvement changes to determine effect on value.

- Estimate replacement costs, obsolescence, construction costs, resale value, and other pertinent factors by obtaining information from interviews with owners, contractors, real estate agents, and others.

- Combine various elements affecting land values and exercise judgment in arriving at equitable and consistent property value conclusions.

- Prepare verbal and written reports; edit reports of staff, making recommendations based on investigations.

- Assist appraisal staff in preparing cases for presentation, and help defend appraisals as Deputy of the Assessor before local and State Assessment Appeals Boards.
MARIPOSA: Supervising Appraiser

**TYPICAL DUTIES: (cont'd)**

- May represent the County Assessor at meetings and conferences.
- Assist in the formulation of appraisal policies and interpret policies to staff.
- Confer with property owners regarding assessment values.
- Assist in budget preparation and administration.
- Assist in coordination of assessment activities with other County departments and divisions and with outside agencies.
- Act for the Assessor as required.
- Perform related duties as assigned.

**EMPLOYMENT STANDARDS**

**Possession of:**

- a valid advanced certificate as an Appraiser issued by the California State Board of Equalization
- ability to obtain an appropriate, valid California Driver's license

**Knowledge of:**

- philosophy and principles of property appraisals for tax assessment purposes
- California Revenue and Taxation laws and tax appraisal procedures and standards
- laws, regulations, and court decisions affecting the appraisal of land, timber, buildings, structures and personal property
- economic, environmental, and related factors involved in valuation of properties
- organization, procedures, and responsibilities of the County Assessor's Office
- modern office methods and practices
- principles and practices of organization, administration, budget and personnel management
MARIPOSA Supervising Appraiser

**Ability to:**

- communicate clearly and concisely, both orally and in writing
- assist in planning, organizing, and directing the work of appraisal personnel; develop and administer sound departmental policy
- plan and direct training programs for professional, technical and clerical personnel
- analyze, evaluate, and modify appraisal methods and standards
- assemble, analyze, and summarize information relating to appraisal for tax assessment purposes
- explain appraisal and assessment methods and determinations; perform highly complex appraisals
- establish and maintain cooperative relationships with those contacted in the course of work
- select, supervise, and train subordinates

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

- equivalent to graduation from an accredited four-year college or university, preferably with a major in economics or business administration (real property appraisal experience may be substituted on a year-for-year basis; experience in real estate sales or transfers will not be considered equivalent to appraisal experience), and five years (one of which has been in the position of leadworker or supervisor) of increasingly responsible appraisal work for tax assessment purposes which includes direct experience in all types of appraisal work performed in the Mariposa County Assessor's Office.
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:

- a valid temporary or permanent appraiser's or advanced appraiser's certificate 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 on 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:

- equivalent to graduation from an accredited four-year college or university with at least 18 units in accounting and equivalent to four years work experience comparable to the class of Appraiser in Mariposa County.