

STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION Assistant Property Appraiser (BOE)		WORKING TITLE Change in Control Examiner, Legal Entity Ownership Program	
UNIT/DISTRICT/LOCATION County-Assessed Properties Division		POSITION NUMBER 290-302-5439-XXX	
SEERA DESIGNATION Rank and File	BARGAINING UNIT 01	WORK WEEK GROUP 02	CERTIFICATES REQUIRED Property Appraiser
FINGERPRINTS REQUIRED <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		SUPERVISION EXERCISED None	

Job Requirements

Knowledge of:

- California property tax laws; rules and regulations administered by the Board of Equalization; and related legal opinions and court decisions.
- Appraisal principals and standards.
- Property assessment procedures used in county assessors' offices.
- Basic proficiency in using a personal computer, including various software packages such as word processing, spreadsheets, and database programs.

Ability to:

- Apply the above listed knowledge effectively.
- Evaluate data and draw sound conclusions.
- Evaluate situations accurately and take effective action.
- Prepare clear, complete, and concise reports.
- Communicate effectively, both orally and in writing.
- Work independently.
- Create and maintain cooperative working relationships.
- Work under pressure, meet deadlines, and be flexible and willing to adjust to changing assignments and priorities.
- Operate a Windows-based personal computer and Microsoft Word, Access, Excel, and Outlook programs.
- Travel throughout the state up to 50 percent of the time.
- Sit for extended periods of time.

Statement of Position

Under the supervision of a Business Tax Administrator II or Business Tax Administrator III and under the general direction of a Senior Specialist Appraiser, the Assistant Property Appraiser in the Legal Entity Ownership Program Section reviews and processes statements, accompanying documents, and records for change in control and ownership of legal entities (corporations, partnerships, limited liability companies); and periodically participates as a member of a team conducting assessment practices surveys of county assessors' offices. Incumbent may be required to travel throughout the state up to 50% of the time.

PERCENTAGE OF
TIME SPENT

DUTIES

Incumbent must be able to perform the essential functions (*) with or without reasonable accommodations.

*70%

Review and Analysis of LEOP Statements and Reporting Documents

Determines whether a legal entity has undergone a change in control or ownership that is subject to reassessment by reviewing statement of change in control and ownership of legal entity filings (form BOE-100-B) and supporting documents. Examination includes analysis of the entity's responses to questions on the form as to interests transferred, nature of transaction, and any applicable statutory exclusion from reassessment. Evaluates the completeness and accuracy of filings and prepares letters regarding incomplete or deficient filings. Inputs data on filings into the LEOP computer system and analyzes Secretary of State information on corporate entities.

*25%

Assistance to Taxpayers, Assessor's Staff, and Management

Provides oral and written assistance to legal entities regarding the LEOP process, filing requirements, and notification of county assessor reassessment. Gathers information and conducts research to assist the staff in determining appropriate action on filings.

Assists the Senior in conducting research and analysis on referrals from county assessors of potential changes in control of legal entities which may result in appraising all of an entity's property in California for purposes of property taxation.

As a member of an assessment practices survey team, investigates and analyzes assessors' operations. Duties include: investigating and analyzing assessment practices and procedures in county assessors' offices relative to the change in ownership programs, interviewing assessors' staff and other county officials, and writing draft recommendations for improvements in specific aspects of county assessors' programs.

5%

Miscellaneous Duties

Conducts various research projects and assists in preparation of materials on various change in control and ownership matters; assists in preparation and presenting of material for change in ownership workshops as needed.

As necessary, performs other job-related duties to cover the workload.

I have read this duty statement and fully understand my assigned duties.

EMPLOYEE'S SIGNATURE

DATE

I have reviewed these duties with the above named employee.

SUPERVISOR'S SIGNATURE

DATE
