

STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION Tax Auditor (BOE)		WORKING TITLE Property Tax Research Analyst	
UNIT/DISTRICT/LOCATION County-Assessed Properties Division		POSITION NUMBER 290-302-4267-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, accounting, and auditing principles and standards.
- Audit techniques and recommended audit policies and procedures.
- Assessment procedures used in county assessors' offices.
- Organization and functions of the Board of Equalization's County-Assessed Properties Division.

Ability to:

- Apply the above listed knowledge effectively.
- Analyze routine appraisal situations.
- Evaluate data and draw sound conclusions.
- Evaluate situations accurately and take effective action.
- Prepare clear, complete, and concise reports.
- Communicate effectively.
- Create and maintain cooperative working relationships.
- Work under pressure and meet deadlines.
- Operate personal computers, calculators, copiers, and other office equipment.
- Sit for extended periods of time.
- Travel throughout the State up to 50 percent of the time.
- Work in a high-rise building.

Desirable Qualifications

- Flexibility and willingness to adjust to changing assignments and priorities.
- Strong communication skills.
- Basic proficiency in using a personal computer, including various software packages such as word processing, spreadsheets, and database programs for report writing and data analysis.

Statement of Position

The County-Assessed Properties Division carries out the BOE's responsibilities to provide advice and guidance to county assessors and property taxpayers; to oversee the property tax assessment practices of county assessors; and co-administer the welfare exemption. Under the close supervision of a Business Taxes Administrator II, the Tax Auditor conducts compliance audits through research of property tax issues involving property taxation and prepares written analyses of findings. The Tax Auditor performs one or more of the tasks relating to oversight and advisory function on a rotational basis based on the division's operational needs. This position may be required to travel throughout the State up to 50% of the time.

Candidate must be able to perform the essential job functions (*) with or without reasonable accommodation.

PERCENTAGE OF
TIME SPENT

DUTIES

90%*

Research and Analysis of Property Tax Matters

Review and analyze the assessment practices and procedures in county assessors' offices to ensure compliance with statutory provisions or BOE guidance. Evaluation includes research of law and guidance, review of appraisal files, interviewing assessors' staff, and examination of the assessor's procedures. Draft written findings, including recommendations for improvements in specific aspects of county assessors' programs.

Determines the eligibility for claims for Organizational Clearance Certificate (OCC) by reviewing claims and supporting documents for compliance with statutory provisions. Examination includes analysis of the formative documents, tax exemption letters, financial statements, and activities. Draft written findings on qualification of claim. Conducts audits of OCC holders to ensure continued compliance with the requirements for exemption. Advise exemption claimants on filing requirements and property tax exemption laws.

Review and analyze Change in Control and Ownership filings of legal entities to determine if there is a change in control or ownership as a result of transfers of ownership interests in the legal entity that is subject to reassessment. Examination includes analysis of entities responses submitted on its reporting, qualification for exclusion from reassessment, and interests in real property held by the entity. Draft written findings to assessors regarding changes in control or ownership. Advise taxpayers on the filing requirements of a statement of change in control or ownership of legal entities.

5%

Miscellaneous Duties

Conducts various research projects and assists in preparation of materials on assessment and exemption matters at the direction of the supervising property appraiser.

5%

As necessary, performs other appraisal 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
