STATE BOARD OF EQUALIZATION
DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION		WORKING TITLE	
Tax Auditor		**Property Tax Auditor-Appraiser**	
UNIT/DISTRICT/LOCATION		POSITION NUMBER	
County-Assessed Properties Division		**290-302-4267-025**	
SEERA DESIGNATION	BARGAINING UNIT	WORK WEEK GROUP	CERTIFICATES REQUIRED
R	**01**	**2**	**BOE - Appraiser Certification**
FINGERPRINTS REQUIRED		SUPERVISION EXERCISED	
☐ Yes ☒ No		**None**	

Job Requirements

Knowledge of:

- Organization and functions of the Board of Equalization (Board)
- California property tax laws; rules and regulations administered by the Board, and related legal opinions and court decisions
- Departmental administrative policies and procedures
- Appraisal, accounting, and auditing principles and standards
- Audit techniques and procedures
- Property assessment procedures utilized in county assessors' offices

Ability to:

- Apply the above listed knowledge effectively
- Analyze routine appraisal or audit situations
- Evaluate data and draw sound conclusions
- Evaluate situations accurately and take effective action
- Communicate effectively and professionally (both orally and in writing)
- 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 written, oral, and listening 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.
- Plan and organize workload and set priorities.

Statement of Position

Under the close supervision of the Supervising Property Appraiser, the Tax Auditor (TA) conducts compliance or financial audits and appraisals to ensure statewide compliance with statutory provisions. The TA researches issues and related statutes involving property taxation and prepares written analysis and findings. The TA reviews and analyzes pertinent documents submitted by legal entities for change in control or welfare exemption purposes.

The TA will conduct these duties on a rotational basis determined by department's operational needs. Candidate is required to attain a BOE appraiser certification within first year of appointment to retain employment and possess a valid California Driver's License with a good driving record during employment. Travel within the state may be required up to 50% of the time.

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

PERCENTAGE OF TIME SPENT	DUTIES
*35%	Technical Research and Guidance: Researches and analyzes property tax laws, rules and regulations to prepare written guidance and assistance to taxpayers, county assessors and interested parties to ensure compliance with statutory provisions. Assists to update and develop publications such as Assessors Handbook Sections, training material, Letters To Assessors and internal policies and procedures. Assists in the review of claims to determine an organization's eligibility of an Organizational or Supplemental Clearance Certificate for purposes of the welfare exemption. Assists in the review and processing of filings to verify whether transfer events result in change in control of legal entities.
*30%	Auditing: Conducts the least complex audit of accounting books and records of fixed assets of state or local assessees. As a team member, assists on the more complex financial audits and compliance audits of county assessors' offices.
*30%	Appraising: Conducts the least complex appraisals of either state or county-assessed properties. As team member, assists in the appraisal of more complex properties. Assists in the research and preparation of written reports on special topics affecting valuation and assessment of property.
5%	Miscellaneous: As necessary, performs other job related duties based upon operational need.

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

HRD Approved by JD 9/11/14