

DUTY STATEMENT

SCHEDULE TO BE WORKED/WORKING HOURS Monday through Friday 8:00 am - 5:00 pm		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Tax Auditor (BOE)		WORKING TITLE Property Tax Auditor, Exemptions Unit	
DEPARTMENT/DIVISION/DISTRICT/UNIT County-Assessed Properties Division		SPECIFIC LOCATION ASSIGNED TO Sacramento	
SEERA DESIGNATION Rank and File	BARGAINING UNIT 01	WORK WEEK GROUP 02	CERTIFICATES REQUIRED Property Tax Appraiser
FINGERPRINTS REQUIRED <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	BILINGUAL POSITION <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	SUPERVISION EXERCISED None	
INCUMBENT		POSITION NUMBER (Agency-Unit-Class-Serial) 290-302-4267-018	

The mission of the State Board of Equalization is to serve the public through fair, effective and efficient tax administration.

POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS

The County-Assessed Properties Division carries out the BOE's responsibilities by providing advice and guidance to county assessors and property taxpayers; overseeing the property tax assessment practices of county assessors; co-administering the welfare exemption; and analyzing legal entity filings to determine if a transaction results in a reappraisable event.

Under close supervision of a Supervising Property Appraiser, the Tax Auditor conducts compliance or financial audits and appraisals to ensure statewide compliance with statutory provisions. The Tax Auditor researches property tax issues and related statutes involving property taxation and prepares written analyses of the findings. The Tax Auditor performs one or more of the tasks relating to oversight and advisory functions on a rotational basis based on the department's operational needs. Requires travel throughout the state of up to 50 percent of the time by automobile or airplane.

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

PERCENTAGE OF TIME SPENT	DUTIES
60%	<p>ESSENTIAL JOB FUNCTIONS</p> <p>Reviews and analyzes Organizational and Supplemental Clearance Certificate claims. Provides oral and written assistance to claimants regarding Organizational and Supplemental Clearance Certificate claim filings. Gathers information and conducts research to assist in determining appropriate action on claims. Advises assessors' staff, taxpayers, exemption claimants, and other public agencies on property tax exemption laws and procedures.</p> <p>Reviews and analyzes legal entity filings to determine if there has been a change in control or ownership. Provides written findings to assessors regarding changes in control or ownership. Advises assessors' staff and taxpayers on property tax laws involving changes in control and ownership of legal entities.</p>
35%	<p>Investigates and analyzes assessment practices and procedures in county assessors' offices. Reviews appraisal files, interviews assessors' staff and other county officials, and drafts written findings including recommendations for improvements in specific aspects of county assessors' programs. Appraises, for property tax purposes, the least complex property appraisals. Performs financial and fixed-asset audits of the least complex properties. As a team member, assists on the more complex appraisals and audits to evaluate the assessment practices of county assessors' offices.</p> <p>Assists in researching and analyzing property tax issues to provide oral or written guidance to county assessors and taxpayers. Reviews recent legislation, court decisions, appraisal literature, academic references, and departmental files; and consults with knowledgeable parties. Drafts written communications of BOE policy or department advisory opinions in several formats, including, but not limited to, the following: (1) modifications or additions to Assessors' Handbooks, (2) Letters To Assessors, (3) and Special Topic Surveys. Responds orally or in writing to inquiries made by county assessors, taxpayers, and public agencies.</p>

5%

MARGINAL JOB FUNCTIONS

In attendance with a Supervisor and other BOE staff members, participates in meetings with county assessors, their staff, and other interested parties concerning current property taxation. As necessary, performs other appraisal or audit duties to cover the workload.

WORK ENVIRONMENT OR PHYSICAL ABILITIES REQUIRED FOR THE JOB (if applicable):**Work Environment:**

- Communicate effectively, both orally and in writing.
- Create and maintain cooperative working relationships.

Physical Abilities:

- Evaluate data and draw sound conclusions.
- Analyze and evaluate routine appraisal or audit situations accurately and take effective action.
- Prepare clear, complete and concise reports.
- Plan and organize workload, and set priorities.
- Work under pressure and meet deadlines.
- Flexibility and willingness to adjust to changing assignments and priorities.
- Operate a variety of office equipment (e.g., personal computer, fax machine, calculator, scanner, and copier).
- Utilize Microsoft Office applications (e.g., Outlook, Word, Excel, and PowerPoint).
- Proficiency in using a personal computer, including various software packages such as word processing, spreadsheets, and relational database programs for report writing and data analysis.
- Remain in a stationary position for extended periods of time.

Additional Requirements/Expectations:

- Knowledge of California property tax laws; rules and regulations administered by the Board of Equalization (BOE); and related legal opinions and court decisions.
- Basic appraisal principles and standards.
- Audit techniques and procedures; basic accounting principles used in appraisal.
- Organization and functions of the BOE and Property Tax Department.
- Experience in property assessment procedures utilized in county assessors' offices.
- Attain a BOE appraiser certification within one year after qualifying for the certification examination.
- Travel throughout the state up to 50 percent of the time by automobile and airplane.
- Possess a valid California driver's license.

I have read this duty statement and fully understand that I must perform the Essential Job Functions of my position with or without reasonable accommodation.

PRINT EMPLOYEE NAME

EMPLOYEE'S SIGNATURE

DATE

I certify that the above accurately represents the duties of the position and that I have reviewed these duties with the above named employee.

PRINT SUPERVISOR NAME

SUPERVISOR'S SIGNATURE

DATE

HRD Approval Date:**C&P Analyst Initials:**

