

STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION Tax Auditor (BOE)		WORKING TITLE Property Tax Auditor	
UNIT/DISTRICT/LOCATION Exemptions Section		POSITION NUMBER 290-302-4267-XXX	
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		SUPERVISION EXERCISED None	

Job Requirements

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.

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.
- Prepare clear, complete, and concise reports.
- Communicate effectively.
- Create and maintain cooperative working relationships.
- Work under pressure and meet deadlines.
- 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 Power Point*).
- Remain in a stationary position for extended periods of time.
- Travel throughout the state up to 50 percent of the time by automobile or airplane.
- Work in a high-rise building and at various locations throughout the state.
- Attain a BOE appraiser certification within the first year of employment appointment.
- Possess a valid California driver's license.

Desirable Qualifications

- Flexibility and willingness to adjust to changing assignments and priorities.
- Effective communication skills.
- 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.
- Plan and organize workload, and set priorities.
- Experience in property assessment procedures utilized in county assessors' offices.

Statement of Position

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 reassessable 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 division'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 essential job functions with or without reasonable accommodations.

PERCENTAGE OF
TIME SPENT

DUTIES

Essential Job Functions:

60%

Research and Analysis of Property Tax Matters

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.

15%

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.

10%

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 consult 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.

5%

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.

Marginal Job Functions:

Miscellaneous Duties

5%

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.

5% As necessary, performs other appraisal or audit 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
