

## STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION <b>Junior Property Appraiser</b>		WORKING TITLE <b>Change in Control Examiner, Legal Entity Ownership Program</b>	
UNIT/DISTRICT/LOCATION <b>County-Assessed Properties Division</b>		POSITION NUMBER <b>290-302-5014-XXX</b>	
SEERA DESIGNATION <b>Rank and File</b>	BARGAINING UNIT <b>01</b>	WORK WEEK GROUP <b>02</b>	CERTIFICATES REQUIRED <b>College Degree/Prop Appr Cert</b>
FINGERPRINTS REQUIRED <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No		SUPERVISION EXERCISED <b>None</b>	

### Job Requirements

#### Knowledge of:

- Basic organization of the State Board of Equalization and the Property and Special Taxes Department.
- Basic appraisal principles and standards.
- Basic 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 for report writing and data analysis.

#### Ability to:

- Apply the above listed knowledge effectively.
- Evaluate data and draw sound conclusions.
- Evaluate situations accurately and take effective action.
- Draft clear, complete, and concise reports.
- Communicate effectively, both orally and in writing.
- Create and maintain cooperative working relationships.
- Work under pressure, meet deadlines, and be flexible and willing to adjust to changing assignments and priorities
- Travel throughout the state up to 50 percent of the time.
- Sit for extended periods of time.

### Desirable Qualifications

- Interest and aptitude for appraisal work; willingness to do routine work in order to learn the principles of property appraisal and assessment.

## Statement of Position

Under the supervision of a Business Tax Administrator II or Business Tax Administrator III and with guidance from senior and associate level appraisers, the Junior Property Appraiser in the Legal Entity Ownership Program Section learns and performs beginning-level research on issues involving change in ownership as it pertains to statement of change on control and ownership filings by legal entities that affect the taxation of real property, and learns to prepare written analyses of findings. 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 DUTIES  
TIME SPENT

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

65%\* *Review and Analysis of LEOP Statements (form BOE-100-B) and Reporting Documents*

Learns to evaluate information on the less difficult and routine transactions reported in a change in control and ownership filing to determine if California real property is subject to reassessment. Filings are examined for the interests transferred, nature of the transaction, any applicable statutory exclusions, and real property affected. Assists higher-level appraisers in reviewing property records to identify if a property was appraised for a transfer or previously granted exclusion under Revenue and Taxation Code section 62(a)(2) from a county assessor. Conducts research on the less difficult transactions that are not subject to reassessment due to exclusion, such as interspousal transfers.

30%\* *Taxpayer Assistance and Assessment Practices Survey Duties*

Provides verbal assistance to taxpayers on filing requirements and basic change in ownership property tax law. Assists higher level appraisers in researching taxpayer or county assessor inquiries on change in ownership or potential changes in control transactions that may result in a written request to file.

Assists the assessment practices survey section in investigating and analyzing the operations of county assessor's offices in the area of change in ownership. Duties include learning to (1) analyze assessment practices and procedures in county assessors' offices, (2) review appraisal files, (3) interview assessors' staff, and (4) draft recommendations for improvements in specific aspects of county assessors' programs.

5% 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

---