



# STATE BOARD OF EQUALIZATION

## ASSISTANT PROPERTY AUDITOR APPRAISER ASSOCIATE PROPERTY AUDITOR APPRAISER (BOARD OF EQUALIZATION)

EXAM CODE: 4EQPA02/04

Open - Statewide - Continuous

California State Government provides equal opportunity to all regardless of race, color, creed, national origin, ancestry, sex, marital status, disability, religious or political affiliation, age, or sexual orientation.

*It is an objective of the State of California to achieve a drug-free state work force place. Any applicant for state employment will be expected to behave in accordance with this objective because the use of illegal drugs is inconsistent with the law of the state, the rules governing civil service and the special trust placed in public servants.*

### FILING AND PROCESSING INFORMATION

**THIS IS A REVISED BULLETIN. IT CANCELS AND SUPERSEDES THE PREVIOUS BULLETIN DATED AUGUST 2005.**

### CONTINUOUS FILING AND TESTING

This test is administered by the Board of Equalization on an open statewide continuous filing basis. Applications will not be accepted on a promotional basis. Applicants who meet the minimum qualifications may apply for and take this examination at any time, provided they do not have current list eligibility.

MEETING THE MINIMUM QUALIFICATIONS TO COMPETE IN THE ASSISTANT PROPERTY AUDITOR APPRAISER (BOARD OF EQUALIZATION) AND/OR ASSOCIATE PROPERTY AUDITOR APPRAISER (BOARD OF EQUALIZATION) EXAMINATIONS DO NOT ASSURE LIST ELIGIBILITY. COMPETITORS MUST SUCCESSFULLY PASS THE EXAMINATION.

NOTE: This is a HIGHLY COMPETITIVE PROCESS. Those individuals who have the greatest breadth and depth of recent experience will achieve the highest scores and will be placed on the eligible list.

### HOW TO APPLY

The application and examination for the Assistant/Associate Property Auditor Appraiser classification is administered on the Internet. This application/questionnaire is the entire test.

**Internet Access:** Contact your local library for information as to where the nearest Internet terminal is located and the policies related to usage. The State of California has public access Internet terminals in over 150 public libraries. In addition, the California State Personnel Board Service Center at 801 Capitol Mall, Sacramento, California, has Internet terminals that are available for public use. For more information contact the Service Center at (916) 653-1705.

If you are not familiar with the Internet, you may have a friend or family member assist you. You may take the examination on the Internet by connecting to:

[http://www.spb.ca.gov/employment/exam\\_start.htm](http://www.spb.ca.gov/employment/exam_start.htm)

and then follow the on-line instructions. Please note that the Internet system will be unavailable on Tuesdays between 7:30 a.m. and 1:00 p.m., Pacific Standard Time, in order to process examination results. Do not take or begin the examination on the Internet during this time period, as your record will not be processed. If you begin the examination before 7:30 a.m. be sure to allow sufficient time to complete the examination. It takes approximately 1 to 1 1/2 hours to complete the examination on the Internet.

We recommend that you review a hard copy of the examination prior to taking the test. The entire examination is available in text format on the Internet. You may print the examination and review it prior to taking the examination. Do not submit a hard copy application/questionnaire to the State Personnel Board.

DO NOT SUBMIT A STATE APPLICATION FORM. THE APPLICATION FORM FOR THE ASSISTANT/ASSOCIATE PROPERTY AUDITOR APPRAISER EXAMINATION IS CONTAINED IN THE EXAMINATION ON THE INTERNET.

### SALARY RANGE

**Assistant Property Auditor Appraiser \$3841 - \$4903**  
**Associate Property Auditor Appraiser \$4619 - \$5897**

### SPECIAL TESTING ARRANGEMENTS

If you are disabled and require special testing arrangements, contact the Board of Equalization, Examination and Recruitment Section at (916) 324-4807. TDD numbers are listed at the end of this bulletin.

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**COMPETITION RESTRICTIONS** Competitors who are eliminated for not meeting the minimum requirements as stated on this examination bulletin, may reapply when the entrance requirements are met.

Unsuccessful competitors who do not attain a minimum rating of 70% must wait nine months from the date of disqualification before reapplying.

Successful competitors establish list eligibility for 12 months and must wait nine months before competing again.

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**REQUIREMENTS FOR  
ADMITTANCE TO THE  
EXAMINATION**

**All applicants must meet the education and/or experience requirements for this examination at the time the application/questionnaire is filed.**

**Assistant Property Auditor Appraiser**

Experience applicable to one of the following patterns may be combined, on a proportional basis, with experience applicable to another pattern to meet the total experience requirement.

**Either I**

One year of experience in California state service performing property appraisal or auditing duties of a class equivalent to a Tax Auditor (Board of Equalization). (Applicants who are within six months of meeting this requirement will be admitted to the examination, but must satisfactorily meet this requirement before they can be considered eligible for appointment.)

**Or II**

**Experience: Either:**

1. One year of experience in an assessor's office auditing and appraising personal property and fixtures of commercial or industrial firms or utilities; **or**
2. Two years of experience auditing records of commercial or industrial firms or utilities, **and**

**Either I**

**Education:** Equivalent to graduation from college.

**Or II**

**Completion of either:**

- a. A prescribed professional accounting curriculum given by a residence or correspondence school of accounting including courses in elementary and advanced accounting, auditing, cost accounting, and business law; **or**
- b. The equivalent of 19 semester units, 16 units of which must have been professional accounting courses given by a collegiate-grade residence institution including courses in elementary and intermediate or advanced accounting, auditing, and cost accounting, and three semester units of business law.

(Additional qualifying experience may be substituted for the required education on a year-for-year basis. Substitution is not permitted for the specific college course work required under b above.)

(Experience in California state service applied toward Pattern II must include one year of experience performing the duties of a class at the level of responsibility equivalent to Junior Property Appraiser.)

**Associate Property Auditor Appraiser**

Experience applicable to one of the following patterns may be combined, on a proportional basis, with experience applicable to another pattern to meet the total experience.

**Either I**

Two years of experience in California state service performing property appraisal or auditing duties of a class equivalent to Assistant Property Auditor Appraiser (Board of Equalization). (Applicants who are within six months of meeting this requirement will be admitted to the examination, but must satisfactorily meet the requirement before they can be considered eligible for appointment.)

**Or II**

**Experience:** Three years of professional experience appraising personal property and fixtures of commercial and industrial firms. (Two years of experience auditing records of commercial or industrial firms can be substituted for one of the three years.) **and**

**Either I**

**Education:** Equivalent to graduation from college.

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**REQUIREMENTS FOR  
ADMITTANCE TO THE  
EXAMINATION (Continued)**

Or II

**Completion of either:**

- a. A prescribed professional accounting curriculum given by a residence or correspondence school of accounting including courses in elementary and advanced accounting, auditing, cost accounting, and business law; **or**
- b. The equivalent of 19 semester units, 16 units of which must have been professional accounting courses given by a collegiate-grade residence institution including courses in elementary and intermediate or advanced accounting, auditing, and cost accounting, and three semester units of business law.

(Additional qualifying experience may be substituted for the required education on a year-for-year basis. Substitution is not permitted for the specific college course work required under b above.)

[Experience in California state service applied toward Pattern II must include two years of experience performing the duties of a class at a level of responsibility equivalent to Assistant Property Auditor Appraiser (Board of Equalization).]

**THE POSITION**

**Assistant Property Auditor Appraiser**

This is the entry level in the property appraiser series. Under direct supervision, incumbents learn and conduct the less difficult appraisals and field investigations and/or audits of small to medium single-location and multiuse residential, agricultural and commercial properties; review and approve the less complex property tax exemption applications; assist in the more complex investigations, and appraisals and/or audits of all property types; assist in assessment practices surveys; research and compile data for property tax studies; participate in the development and revision of handbooks and manuals and in training of county assessors' staffs; and provide consultation and technical assistance to taxpayers, county assessors' staffs and others on less complex appraisal matters.

**Associate Property Auditor Appraiser**

This is the journey level in the property appraiser series. Under general direction, incumbents independently conduct the more difficult and complex appraisals, field investigations of the following property types: small utilities, medium-sized railroads, small to medium-sized private railroad car leasing companies; medium-sized industrial and commercial properties, airlines, multi-use agricultural properties, and special use-type properties such as possessory interest properties, water companies, open-space properties, and energy generating facilities; work as team members on the most difficult appraisals; review and approve the more complex property tax exemption applications; conduct assessment practices surveys and property tax research projects of broad scope; and compile and analyze data to develop building cost trends and factors and value indicators; develop and present statewide assessor training courses; develop and revise Board of Equalization's appraisal procedures, assessors' handbooks, and appraisal manuals; analyze new property tax legislation, rules, and regulations; provide technical advice to assessors and legislators' staff; and may act as project leader. Positions exist with the Board of Equalization in Norwalk and Sacramento.

Some positions may require the incumbent to be fingerprinted.

**EXAMINATION INFORMATION**

**INTERVIEWS WILL NOT BE HELD.** This examination will consist of an application/questionnaire, weighted 100%. Candidates who do not meet the minimum qualifications will not be placed on the resulting employment list. In order to obtain a position on the eligible list, a minimum rating of 70% must be obtained.

**Application/Questionnaire - Weighted 100.00%**

All applicants will be required to complete an application/questionnaire. The application/questionnaire contains questions which are designed to elicit information regarding each candidate's experience relevant to the classification. The information on the application/questionnaire will be competitively assessed based on pre-determined rating criteria. All information you provide will be subject to verification.

The application/questionnaire measures the following areas, determined to be important for success on the job.

- Communication Skills - Verbal
- Communication Skills - Written
- Analytical Skills
- Interpersonal Skills
- Personal computer Skills
- Work Habits
- Preference
- Accounting and Auditing skills

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<b>EXAMINATION INFORMATION</b> (Continued)	Hiring interviews may also evaluate the following areas:  <b>Knowledge of:</b> General appraisal methods, procedures, and terminology; and real property law and common methods of describing property.  <b>Ability to:</b> Apply the required knowledge; conduct appraisals of real and personal properties; analyze data and draw sound conclusions; analyze situations accurately and take effective action; prepare clear, complete, and concise reports; and communicate effectively verbally and in writing.
<b>NOTIFICATION OF TEST RESULTS</b>	You will receive your results after you have completed the entire test.
<b>ELIGIBLE LIST INFORMATION</b>	<p>The eligible list will be used solely by the California State Board of Equalization. Names of successful candidates are merged into the list in order of final scores, regardless of eligibility date. Individual eligibility expires after 12 months.</p> <p>The eligible list consists of a minimum of three ranks. All successful candidates are placed in one of three ranks, however, Veterans' preference points can affect the final overall ranking.</p> <p><b>Veterans' preference points</b> will be added to the final score of all successful competitors who qualify for, and have requested, these points for the Assistant Property Auditor Appraiser class <u>only</u>. Due to law changes effective January 1, 1996, veterans' credit will not be awarded once a veteran achieves permanent civil service status.</p> <p><b>Veterans' preference points</b> will not be granted in this examination for the Associate Property Auditor Appraiser since it does not qualify as an entrance examination under the law.</p> <p>This is an open examination. <b>Career credits</b> do not apply.</p>
<b>QUESTIONS?</b>	If you have questions concerning the Assistant/Associate Property Auditor Appraiser examination or the testing process, please contact the California State Board of Equalization, Examination and Recruitment Section, at (916) 324-4807. You may also contact the California State Board of Equalization in writing at 450 N Street, MIC: 17, Sacramento, California, 95814.

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**GENERAL INFORMATION**

If you meet the requirements stated in this bulletin, you may take this examination, which is competitive. Possession of the entrance requirement does not assure a place on the eligible list. Your performance in the examination described on the other side of this bulletin will be compared with the performance of the others who take this test, and all candidates who pass will be ranked according to their scores.

The California State Board of Equalization reserves the right to revise the examination plan to better meet the needs of the service if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all competitors will be notified.

**Eligible Lists:** Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) subdivisional promotional, 2) departmental promotional, 3) multidepartmental promotional, 4) servicewide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire within one to four years unless otherwise stated on this bulletin.

**General Qualifications:** Candidates must possess essential personal qualifications including integrity, initiative, dependability, good judgment, and ability to work cooperatively with others; and a state of health consistent with the ability to perform the assigned duties of the class. A medical examination may be required. In open examinations, investigation may be made of employment records and personal history and fingerprinting may be required.

**Interview Scope:** If an interview is conducted, in addition to the scope described in this bulletin, the panel may consider education, experience, personal development, personal traits, and fitness. In appraising experience, more weight will be given to the breadth and recency of pertinent experience and evidence of the candidate's ability to accept and fulfill increasing responsibilities than to the length of his/her experience. Evaluation of a candidate's personal development will include consideration of his/her recognition of his/her own training needs; his/her plans for self-development; and the progress he/she has made in his/her efforts toward self-development.

**Veterans Preference:** California law limits the granting of veterans preference credits for entrance examinations. When credit is granted, it is as follows: 10 points for veterans, widows or widowers of veterans, and spouses of 100%-disabled veterans; and 15 points for disabled veterans. Directions for applying for veterans preference are on the Veterans Preference Application form that is available from the California State Personnel Board, Veterans Preference Coordinator, 801 Capitol Mall, Sacramento, California 95814.

**High School Equivalence:** Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Educational Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the candidate is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.

**College Education:** The qualifications meeting the requirement "Equivalent to graduation from college" means satisfaction of the requirements for the bachelor's degree from an accredited, recognized institution of higher education. This means the applicant must show receipt of a bachelor's degree. Acceptable college course work must be from an accredited, recognized institution approved by the California Superintendent of Public Instruction under the provisions of California Education Code Section 94712.

**TDD** is Telecommunications Device for the Deaf and is reachable only from phones equipped with a TDD Device. Calls may be placed using the following relay system.

California Relay Telephone Service for the Deaf or Hearing Impaired:

From TDD phones: **1-800-735-2929**

From voice phones: **1-800-735-2922**