

STATE BOARD OF EQUALIZATION DUTY STATEMENT

CIVIL SERVICE CLASSIFICATION Tax Auditor (BOE)		WORKING TITLE Property Tax Auditor	
UNIT/DISTRICT/LOCATION Policy & Staff Development Section		POSITION NUMBER 290-302-4267-021	
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 and 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 with property assessment procedures utilized in county assessor's offices.

Statement of Position

The County-Assessed Properties Division carries out the BOE's responsibilities to provide advice and guidance to county assessors and property taxpayers; oversee the property tax assessment practices of county assessors; co-administer the welfare exemption, and analyze legal entity filings to determine if a transaction results in an appraisable event.

Under close supervision of the Business Taxes Administrator II, the Tax Auditor (TA) in the Policy and Staff Development Section assists the Senior Specialist Property Appraiser/Senior Specialist Property Auditor-Appraiser to develop and coordinate training sessions for purposes of staff development, conducts compliance or financial audits and appraisals to ensure statewide compliance with statutory provisions; researches issues and related statutes involving property taxation, and prepares written analyses and findings. The Tax Auditor performs one or more of the tasks relating to oversight and advisory function on a rotational basis based on the division's operational needs. Travel throughout the state up to 50 percent of the time by automobile and airplane.

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

PERCENTAGE OF
TIME SPENT

DUTIES

Essential Job Functions:

50%

Technical Research, Analysis, and Guidance on Property Tax Matters

Assists Senior Specialist Property Appraiser/Senior Specialist Property Auditor-Appraiser with developing and coordinating Workforce and Succession Planning efforts. For example, assists with researching, developing, and implementing training sessions to develop staff's Property Tax knowledge and establish uniformity. Assists with developing and updating department desk procedures and internal policies related to performing financial and compliance audits. Prepares written communications of BOE policy or department advisory opinion in several formats.

20%

Under the guidance and leadership of the Senior Specialist Property Appraiser/Senior Specialist Property Auditor-Appraiser, assists in researching and analyzing property tax involving the taxation of business personal property 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. Respond in writing or orally to inquiries made by county assessors, taxpayers, and public agencies.

20%

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, conducts appraisals and audits on the least complex to evaluate the county assessors' offices assessment practices. Review and analyze legal entity filings to verify if reported transactions result in a change in control or ownership.

5%

Assists with recruitment efforts established by the BOE, such as attending various recruitment events throughout the state and improving outreach efforts.

Marginal Job Functions:

5%

Miscellaneous

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

HRD Approved by JD 7/6/15