

## **AUDITOR-APPRAISER AND RECORDING TECHNICIAN**

### DEFINITION

Under general supervision and direction, to assist the Assessor/Recorder by performing technical accounting work; to perform recording and indexing documents into the County's official records, gathering and analyzing data for the appraisal of businesses, personal property, and fixtures for tax assessment purposes; assist with audits and analysis of business financial records for appraisals; and performs related work as required.

### CLASS CHARACTERISTICS

This is the entry-level classification in the Auditor-Appraiser and Recording Technician series, responsible for performing the more routine tasks and duties assigned to the series. Assignments are generally limited in nature and are performed within a procedural framework. The Auditor-Appraiser and Recording Technician classification is also responsible for performing a variety of recording functions, records documents, and assists the public with recordings and document searches for the Assessor/Recorder's Office.

EXAMPLES OF DUTIES – Duties may include, but are not limited to, the following:

- Learns to examine and audit accounting records, financial records, tax returns, and other business records in connection with the appraisal of personal and business property and assets for tax assessment purposes.
- Assists with analyzing information and determining the proper valuation of business property.
- Assists with adjusting the original cost of equipment and fixtures to reflect changes in price levels and depreciation.
- Assists with the analysis of depreciation reserves and fixed asset accounts to evaluate depreciation methods and the appropriateness of depreciation reserves for valuation purposes.
- May collect cost and value data for the preparation of appraisal guide.
- Assists with the analysis and evaluation of personal property such as boats and aircraft for tax assessments.
- Assists with the analysis of farm equipment values.
- Assists with the preparation of defense and new analyses for challenged appraisals.
- Assists in discovery procedures for the identification of new businesses within the County and updates County records accordingly.

- Assists with reviewing and updating assessment roles when necessary.
- Assists with report preparation.
- Assist with real property appraisals.
- Records factual data and comments on appraisal forms.
- Performs the more routine auditing and appraisal assignments as job experience is gained.
- Develops effective relationships with firm representatives, personnel in local assessors' offices, and others contacted while working.
- Assists the public with recordings and document searches.
- Receives, examines, records, indexes and images all documents submitted to County Recorder's Office.
- Performs daily functions of Recorder's cashier/image system including cash drawer.
- Opens bank and reconciles previous days bank; makes copies of checks for the weekly bank deposits.
- Responds to inquiries and requests for assistance from County staff, other agencies and the general public.
- Attends various meetings, workshops, seminars, etc., as required or appropriate to enhance job knowledge and skills.
- Performs routine administrative and clerical work as required, including but not limited to attending meetings, preparing correspondence, reports, copying and filing documents, sending and receiving faxes, entering computer data, answering the telephone, processing mail, and performs related duties as required, etc.

## TYPICAL QUALIFICATIONS

### Knowledge of:

All pertinent federal, state and County laws, codes, ordinances, regulations and standards pertaining to assigned areas of responsibility.

Principles and methods of county government administration.

Accounting and auditing principles and procedures.

General knowledge of principles involved in the appraisal of business and personal property.

Complex mathematical concepts.

Amortization and depreciation concepts.

Generally accepted government accounting principles, practices and mathematics.

Principles, procedures and methods of recording documents.

English usage, spelling, grammar and punctuation.

Modern office practices and technology.

Principles and practices of business correspondence and report writing.

Ability to:

Interpret, analyze and apply pertinent federal, state and local laws, rules and regulations.

Keep abreast of trends and requirements in County government financial record-keeping and reporting.

Examine and verify financial documents and reports.

Examine and verify recordable documents.

Independently plan, organize and execute program, project and training goals and objectives.

Analyze problems, evaluate alternatives and make sound recommendations.

Understand and follow oral and written instructions independently.

Establish and maintain effective working relationships with those contacted in the course of work.

Communicate effectively both orally and in writing.

Use computer programs for financial / administrative record-keeping and reporting.

Collect, compile and interpret statistical and technical data, and prepare reports using such data.

Perform required mathematical computations with accuracy.

Safely operate basic office equipment.

Education:

Equivalent to graduation from an accredited four-year college or university with a major in accounting or a related field. (Possession of a valid license as a Certified Public Accountant or Public Accountant issued by the California State Board of Accountancy may be substituted for the required college education or considerable background in doing accounting work may be substituted for the required education on a year-for-year basis.)

Experience:

Two years of progressively responsible technical and accounting experience and/or experience in recording documents and/or other recorder assignments, is highly desirable.

License:

Incumbents will have two years from the date of appointment to this class to obtain a valid appraiser's certificate from the California State Board of Equalization. Failure to obtain this certificate within two years will be cause of termination of employment in this class.

Other Requirements:

Possession of a valid California driver's license.

TYPICAL PHYSICAL REQUIREMENTS

*The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

Requires the ability to sit at desk for long periods of time and intermittently walk, stand, stoop, kneel, crouch and reach while performing office and inspection duties; lift and/or move objects weighing up to 15 pounds frequently and 50 pounds occasionally; use hands to finger, handle or feel objects, tools, or controls. Must be able to maintain effective audio-visual discrimination and perception needed for making observations, communicating with others, reading and writing, and operating office equipment. Must be able to use a telephone to communicate verbally and a keyboard to communicate through written means, to review information and enter/retrieve data, to see and read characters on a computer screen. Tasks may involve extended periods of time at a keyboard or workstation.