



## **DEFINITION**

Under immediate or general supervision or direction, performs a variety of professional commercial, industrial, residential, and agricultural appraisals for taxation purposes; and performs related duties as assigned.

## **SUPERVISION RECEIVED AND EXERCISED**

Receives immediate supervision (Appraiser I), general supervision (Appraiser II), or direction (Appraiser III) from assigned supervisory or management personnel. Training may be provided by supervisory or senior-level staff. Exercises no direct supervision over staff.

## **CLASS CHARACTERISTICS**

*Appraiser I:* This is the entry-level classification in the Appraiser series. Initially under immediate supervision, incumbents learn and perform the appraisal of a variety of personal and real property for taxation purposes. As experience is gained, assignments become more varied, complex, and difficult; close supervision and frequent review of work lessen as an incumbent demonstrates skill to perform the work independently. Positions at this level usually perform most of the duties required of the positions at the II-level but are not expected to function at the same skill level and usually exercise less independent discretion and judgment in matters related to work procedures and methods. Work is usually supervised while in progress and fits an established structure or pattern. Exceptions or changes in procedures are explained in detail as they arise.

*Appraiser II:* This is the first journey-level classification in the Appraiser series. Under general supervision, positions at this level are distinguished from the I-level by the performance of the full range of duties as assigned, working independently, and exercising judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit.

*Appraiser III:* This is the fully qualified journey-level classification in the Appraiser series. Positions at this level are distinguished from the II-level by independently performing the more complex appraisals such as commercial appraisals and providing project and/or specialist support.

Positions in the Appraiser class series are flexibly staffed. Positions at the II-level are normally filled by advancement from the I-level and positions at the III-level are normally filled by advancement from the II-level after gaining the knowledge, skill, experience, and where applicable, certification, which meet the qualifications for and after demonstrating the ability to perform the work of the higher-level class.

**EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)**

*Management reserves the right to add, modify, change, or rescind the work assignment of different positions.*

- Appraises residential, commercial, industrial, agricultural, and/or other real and personal properties for changes in ownership, new construction, and other changes for taxation purposes.
- Plans and implements strategies for preparing and accomplishing inspections and appraisals of real and personal properties including planning a site visit itinerary, assessing type of appraisal needed, and gathering appropriate equipment.
- Conducts field inspection of property site for property transfers, foreclosures, lot line adjustments, permitted and non-permitted construction, and informal assessment review.
- Collects and verifies property data by taking notes and photographs and interviewing property owners and other relevant parties; prepares written summaries of appraisal procedures and findings.
- Reviews and interprets accounting records and market data to ascertain gross and net income, or estimate thereof, for capitalization into an estimate of value.
- Allocates appropriate value to different portions of property parcels based on topography, vegetation, soil use, and capability of use.
- Reads and interprets a variety of maps and aerial photographs to ascertain boundaries and condition of properties.
- Researches, analyzes, interprets, and documents required information, updates records and makes notes, and performs income, cost, and/or sales comparable analyses to derive equitable and justifiable property appraisals in accordance with California Revenue and Tax Code guidelines.
- Determines taxable value of property and makes corrections to tax rolls.
- Adjusts property values for property splits, combinations, and lot line adjustments based on allocated values of subject properties.
- Provides information to the public and property owners in person and on the telephone; explains appraisal and appeal procedures, valuations, and revenue and taxation code provisions.
- Compiles and organizes a variety of information, documents, forms, records, and data to prepare reports, presentations, and correspondence and provide follow-up information to inquiries.
- Attends and participates in Board of Equalization hearings.
- Maintains accurate and detailed documents and records, verifies accuracy of information, researches discrepancies, and records information.
- Performs related duties as assigned.

*The requirements listed below are representative of the knowledge and ability required. Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions.*

## **QUALIFICATIONS**

### **Knowledge of:**

- Principles and practices of conducting property appraisal for tax assessment purposes.
- California Revenue and Taxation Code governing the appraisal of commercial, industrial, residential, agricultural, and special purpose properties.
- Business arithmetic.
- Principles and practices of data collection and report generation.
- Methods of preparing and processing various records, reports, forms, questionnaires, and other documents.
- Record keeping and filing systems and methods.
- Applicable federal, state, and local laws, ordinances, and procedures relevant to assigned area of responsibility.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, and County staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination including computers and software programs relevant to work performed.

### **Ability to:**

- Research, organize, analyze, interpret, and verify appraisal data.
- Apply appropriate methods, practices, procedures, and regulations in the appraisal of residential, commercial, industrial, agricultural, and/or other real and personal properties.
- Explain appraisal procedures and determinations to taxpayers.
- Assign accurate and equitable fair market value to property for taxation purposes.
- Prepare clear and concise reports, correspondence, and other written material.
- Safely operate an assigned motor vehicle.
- Maintain accurate records and files.
- Learn, understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.
- Effectively represent the department and the County in meetings with governmental agencies; various business, professional, and regulatory organizations; and in meetings with individuals.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Use tact, initiative, prudence, and independent judgment within general policy and procedural guidelines.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Education and Experience:**

*Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:*

Level I:

Equivalent to a bachelor's degree from an accredited college or university. Degrees with major course study in business administration, public administration, economics, political science, mathematics, agriculture, or engineering are preferred, but not required.

**or**

a high school diploma and a minimum of four (4) years of relevant experience within the last ten (10) years in any of the following occupations:

- A. an accountant, auditor, real property appraiser, building cost estimator, engineer, real estate loan agent, real estate loan underwriter, right-of-way agent, licensed building contractor, or
- B. a real estate licensee, licensed by the California Department of Real Estate, engaged in buying, selling, leasing, or managing real estate, or
- C. an appraiser aide or appraiser trainee in an assessor's office or in the Board's Property Tax Department, or

Any combination of relevant experience and education in an accredited institution of higher education totaling four years can be substituted for the educational requirement. One year of education requirement shall consist of either 30 semester units or 45 quarter units. The number of qualifying years or fractions thereof shall be determined by the number of units in which passing grades were received.

**and**

Level II: In addition to the above, one (1) year of varied property appraisal experience at a level equivalent to the County's class of Appraiser I or Auditor Appraiser I.

Level III: In addition to the above, two (2) additional years of journey-level appraisal experience at a level equivalent to the County's class of Appraiser II.

**Licenses and Certifications:**

Level I

- Must possess a valid US driver's license upon date of application. Must obtain California driver's license following hire date per California DMV regulations.
- Must obtain a valid appraisal certificate issued by the State Board of Equalization (Revenue and Tax Code section 673) within one year of appointment.

Levels II and III

- Must possess a valid US driver's license upon date of application. Must obtain California driver's license following hire date per California DMV regulations.
- Must obtain a valid appraisal certificate issued by the State Board of Equalization (Revenue and Tax Code section 673) within one year of appointment.

### **PHYSICAL DEMANDS**

#### **When working in the office:**

- Mobility to work in a standard office setting and use standard office equipment, including a computer; to operate a motor vehicle and visit various County sites; primarily a sedentary office classification although standing in work areas and walking between work areas may be required; occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information; ability to lift, carry, push, and pull materials and objects up to 10 pounds.
- Vision to read printed materials and a computer screen.
- Hearing and speech to communicate in person and over the telephone.
- Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment.

#### **When working in the field:**

- Mobility to work in changing site conditions; to sit, stand, and walk on level, uneven, or slippery surfaces; to traverse rugged terrain and mountainous areas by foot; to reach, twist, turn, kneel, and bend, to climb and descend ladders; and to operate a motor vehicle and visit various County sites.
- Vision to inspect site conditions and work in progress.
- Fieldwork requiring frequent walking in operational areas to conduct field inspections, with exposure to hazardous materials in some site locations.

### **ENVIRONMENTAL CONDITIONS:**

- Office environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances.
- Also includes field work with exposure to loud noise levels, cold and hot temperatures, inclement weather conditions, road and construction hazards, vibration, chemicals, mechanical and/or electrical hazards, and hazardous physical substances and fumes.
- Employees may be exposed to vermin, insects, and parasites.
- Employees may interact with members of the public under emotionally stressful conditions while interpreting and enforcing departmental policies and procedures.

### **ADDITIONAL REQUIREMENTS**

Some departments may require pre-employment screening measures before an offer of employment can be made (i.e., background screening, physical examination, etc.).