



# THE COUNTY OF SUTTER

## Invites Applications for

**FINAL FILING DATE:**  
**February 23, 2018**

**AUDITOR-APPRAISER III**  
**\$26.28 - \$32.49/Hourly\***  
(\*Salary effective 3/3/18)

**THE POSITION:** There is currently one vacancy on a 9/80 work schedule that will be filled at either the Auditor-Appraiser I, II or III level depending upon qualifications. ***To be considered, applicants must apply for each level they feel they are qualified for. The eligible list established from this recruitment may be used to fill any future opening(s) in this class for up to nine months.***

Under direction, performs the most difficult and responsible professional duties involving the audit and analysis of complex financial records; appraisal of business personal property and fixtures for ad valorem tax assessment purposes; may provide limited supervision and training to other auditor-appraisers; and performs other work as required.

**JOB DUTIES:** Performs audit/analysis of complex accounting records, financial statements, and other records of accounts for commercial, industrial and agricultural firms in connection with the appraisal of personal property and fixtures for ad valorem tax assessment purposes; interprets applicable codes, regulations, policies and procedures; assists tax payers and accountants with difficult business or agricultural assessments; reconciles differences between financial records and other valuation data; examines business and agricultural personal property statements for accuracy and valuation; performs desk audits on accounts flagged during the assessment process; Performs field audits of business sites to determine valuation of personal property; Inspects and appraises personal property and fixtures, including office equipment, machinery, and equipment, in order to determine market value; estimates replacement costs from a variety of sources and current price quotations; adjusts the original cost of equipment and fixtures to reflect changes in price level and remaining useful life; analyzes depreciation reserves and fixed capital asset accounts to evaluate method of depreciation and whether depreciation reserves are appropriate for valuation purposes; may value both the real and personal property of industrial plants by appraisal-audit methods; prepares for appeals before the County Board of Equalization; reviews various documentation and processes, forwards, or takes other action as appropriate; coordinates work activities with other staff members and assists with training of other staff Auditor-Appraisers; answers the telephone, provides information, takes messages and/or directs calls as appropriate; explains assessment procedures, determinations, methods and laws to the general public; responds to requests for information or assistance; prepares and/or generates various correspondence and documentation.

**MINIMUM QUALIFICATIONS:** The following are the minimum qualifications for this position. Possession of these qualifications does not ensure that an applicant will be interviewed. Applications will be reviewed in comparison with all other applications received.

**Knowledge of:** Factors, techniques, methods, and principles involved in the appraisal of commercial and industrial personal property and fixtures; audit-appraisal accounting and auditing principles and procedures; provisions of the State Constitution and Revenue and Taxation Code pertaining to the assessment of property for ad valorem taxation purposes; standard office equipment; and basic computer applications and techniques.

**Ability to:** Develop and apply standards and valuation schedules for consistent application; make appraisals of the most complex industrial and commercial properties; interpret the effect of economic trends on the value of business inventories and fixtures; interpret and apply applicable code, regulations, policies and procedures; communicate effectively both verbally and in writing; prepare correspondence and reports; establish and maintain effective working relationships with the general public, firm representatives and others contacted in the course and scope of employment; make mathematical calculations quickly and accurately; operate a motor vehicle and utilize various computer software programs relevant to the position.

**Education and Experience:** Must possess a Bachelor's degree specializing in accounting from an accredited college or university; or be a licensed accountant in the State of California; or have passed the State, or a county, or a city civil service, or Merit System examination regularly given for the position of Accountant or Auditor by the testing body pursuant to Section 670(d) of the California Revenue and Taxation Code and three years of responsible auditing, appraising or accounting experience OR one year of experience equivalent to an Auditor-Appraiser II.

**Special Requirements:** *Essential duties require the following physical and work requirements:* Requires the ability to maintain mental capacity which allows the capability of exercising sound judgment and rational thinking under varied circumstances; ability to see; ability to hear and communicate orally; Requires the ability to exert a small amount of physical effort in sedentary to light work involving prolonged sitting, walking or moving from one area of the office to another, and standing for periods of time; requires sufficient hand/eye coordination to perform semi-skilled repetitive movements, such as using a computer, filing, use of calculators or use of other office equipment or supplies; sufficient strength and coordination for lifting, pushing and pulling; ability to operate a motor vehicle.

**License:** Possession of an Advanced Appraiser Certificate issued by the California State Board of Equalization. Must possess and maintain an appropriate, valid California Driver's License.

The recruitment process for this position includes completing an application, participating in oral interview(s). Please notify the Human Resources Department prior to the final filing date for this position if you believe you have a disability, which would make it difficult to participate in any portion of the recruitment process, and would require reasonable accommodation. Sutter County reserves the right to require medical documentation concerning the need for accommodation. Offers of employment are contingent upon investigation of employment history, references, drug testing, medical review/exam and fingerprinting in addition to other appropriate requirements of the position.

The County of Sutter is an Equal Opportunity Employer. In compliance with the Americans with Disabilities Act, the County will provide reasonable accommodation to qualified individuals with disabilities. Sutter County encourages both incumbents and individuals who have been offered employment to discuss potential accommodations with the employer.



## SUTTER COUNTY HIGHLIGHTS

Sutter County is a major agricultural center located in Northern California approximately 50 miles north of the State Capitol, Sacramento. The County, bounded by the Sacramento and Feather Rivers, encompasses 608 square miles and provides easy access to the Lake Tahoe and San Francisco areas. Mountains and lakes offering unlimited recreational opportunities are abundant. Sutter County is a general-law county with a population of approximately 97,000 and includes two incorporated cities, Yuba City and Live Oak. There are 19 department heads and 900 positions with an annual budget of 241 million dollars.

### HOW TO APPLY

Eligible applicants are **REQUIRED** apply online at

[www.CalOpps.org](http://www.CalOpps.org)

Applicants may also attach any additional information in resume form.

For additional information, please visit our website @ [www.suttercounty.org](http://www.suttercounty.org)

Or contact

#### **Sutter County Human Resources**

1160 Civic Center Boulevard, Suite B

Yuba City, CA 95993

Phone (530) 822-7113

FAX (530) 822-7191

E-mail [hr@co.sutter.ca.us](mailto:hr@co.sutter.ca.us)

TDD access through CA Relay Service: 1-800-735-2929

### SELECTION PROCEDURE

The applications will first be reviewed for minimum qualifications. All applications meeting the minimum qualifications will be referred to a screening committee. Those candidates with the most directly related experience, education and training may be invited to a written, performance and/or oral examination. Up to ten ranks of the most outstanding candidates will be referred for final interview(s) with the appropriate department. Investigation of employment history and references may be conducted prior to appointment.

### EMPLOYEE BENEFITS

**Salary:** New employees start at step one and after satisfactory performance during a probationary period, advance to the second step. There are five (5) annual Merit Steps. Merit steps six (6) and above may be awarded after additional years of service have been met and upon satisfactory performance.

<u>PERS Miscellaneous Retirement (NON-Safety)</u>			<u>PERS SAFETY Retirement (Law, Fire, Probation Officers)</u>		
Tier 1 Classic	<b>2.7 @ 55</b>	<b>8% EE Share by EE</b>	<b>3 @ 50</b>	<b>9% EE Share by EE</b>	Up to 11-15-2011
Tier 2 Classic	<b>2 @ 60</b>	<b>7% EE Share by EE</b>	<b>2 @ 50</b>	<b>9% EE Share by EE</b>	11-16-11 to <b>12-31-2012</b>
Tier 3 New	<b>2 @ 62</b>	<b>6.25% EE Share by EE</b>	<b>2.7 @ 57</b>	<b>11.25% EE Share by EE</b>	1-1-13 (PEPRA)
Note: Tier formula eligibility depends on PERS Rules and AB340, PEPRA Law. The County also participates in Social Security.					

**Medical, Dental, Vision and Life Insurance:** The County pays the major portion of health, dental, vision and life insurance for employee and dependent(s). Health, dental, vision, and life insurance become effective the first of the month following 30 days of employment. **Management** receives county-paid term life insurance of \$150,000.

**Health Care Spending Account:** Designated pretax contribution to pay for eligible health care expenses not covered by any insurance.

**Dependent Care Spending Account:** Designated pretax contribution used to pay for eligible dependent day care expenses.

**Paid Leave Days:** Depending on the classification in which employed, most employees receive eleven days **vacation** per year up to five years service; fifteen days up to ten years; seventeen days up to fifteen years; twenty days after fifteen years. Thirteen paid **holidays** per year. **Sick leave** accrues at the rate of twelve days per year. **Management** receives 13 days of paid Administrative Leave per year in addition to the other paid time off.

**Disability Insurance:** Sutter County participates in the State Disability Insurance Program.

**Deferred Compensation:** Employees may participate in deferred compensation plans. Also, most **New Hires** to Sutter County who are enrolled in a County-sponsored Deferred Compensation Plan, will receive twenty-five dollars (\$25.00) per pay period deposited into their account, eligibility date varies by Unit (Fire Unit not eligible and some Re-hires may not be eligible). **Employees will be advised of the eligibility requirements during New Employee Orientation.** **Management** may convert any unused Administrative Leave as taxable compensation or it may be converted to a deferred compensation plan.

*Offers of employment are contingent upon submission of documents verifying identity and authorization to work in accordance with the Immigration Reform and Control Act of 1986; successful completion of a preplacement medical review/examination; satisfactory driving record and proof of automobile insurance, if applicable, and other appropriate requirements of the position. Significant moving violations or lack of insurance may be cause for disciplinary action up to and including dismissal.*

*The above information is general in nature and does not constitute an expressed or implied contract. Employee benefits may vary with different employee bargaining units.*

**Notice:** In accordance with Government Code 3502.5 all employees hired into job classifications in the General and Professional Bargaining Units are bound by an Agency Shop Agreement and are represented by the Sutter County Employees Association labor contracts. All employees hired in these Bargaining Units are required to pay an initiation fee of \$45.00, plus dues of approximately 1% of the employee's base pay to the Sutter County Employees Association.

Sutter County is required by law to make available certain public records, including employee names, titles, and compensation, as a result of a 2007 California Supreme Court decision. Therefore, be advised that unless an employee can demonstrate the necessity of having this public information withheld, based upon specific, verifiable safety and/or security reasons, this information will be released to the public upon demand.

The County of Sutter does not discriminate on the basis of race, color, religious creed, sex, marital status, age, national origin, medical condition (cancer or genetic characteristics/information), mental or physical disability (including AIDS or HIV), ancestry, sexual orientation, gender identity, gender expression, military and veteran status, pregnancy, childbirth and related medical conditions, or any other classification protected by federal, state or local laws or ordinance.