SENIOR SPECIALIST PROPERTY AUDITOR APPRAISER  
EXAM CODE: 9EQ14

Department(s): California Department of Tax and Fee Administration  
Board of Equalization
 Bulletin Release Date: December 2, 2019  
Final Filing Date: Continuous Filing  
Exam Type: Open  
Salary: $6,821.00 to $8,965.00  
Location(s): State-wide

EXAMINATION INFORMATION

Applications for this examination will be accepted and processed on a continuous basis.

This examination will consist of an evaluation of each candidate’s experience and education. Your score will be based solely on your application, resume, and any other relevant documentation that is submitted.

FILING INSTRUCTIONS

Final Filing Date: Continuous Filing

To be considered for this examination, you must use the most current application (STD. 678). Applications are available at jobs.ca.gov.

State Applications -- Form STD. 678 -- may be mailed to:

CALIFORNIA DEPARTMENT OF TAX AND FEE ADMINISTRATION  
EXAMINATION & RECRUITMENT SECTION  
450 N STREET, MIC: 17  
SACRAMENTO, CA 95814

Applications received cannot be returned pursuant to California Code of Regulations 174.

Applications submitted by mail must be POSTMARKED to indicate the “Date of Processing,” or personally delivered no later than the final filing date. Applications postmarked or personally delivered after the final filing date will not be accepted for any reason.

You are advised not to send your application via interoffice or interagency mail as a date sent cannot be determined.

Candidates are responsible for a timely submission of their application (and any other required documentation) and are encouraged to contact the Examination & Recruitment Section at Exams@cdtfa.ca.gov to verify receipt of their application before the final filing date.

All applications must include: The Exam Code and Classification Title(s); “to” and “from” dates (month/day/year); time base and hours worked; civil service class title (not working title); and complete description of duties performed. Any applications received without candidate signature or complete information will be rejected.
**SELECTION PLAN**

This examination will consist of an evaluation of each candidate’s experience and education weighted 100%. To obtain placement on the eligible list, a minimum rating of 70% must be attained. Your score will be based solely on your completed application, resume, and any other relevant documentation provided.

**ELIGIBLE LIST INFORMATION**

A 12-month eligible list will be established for the California Department of Tax and Fee Administration and the Board of Equalization. Names of successful competitors are merged into the list in order of final scores, regardless of date. Eligibility expires 12 months after it is established.

**REQUIREMENTS FOR ADMITTANCE TO THE EXAMINATION**

All applicants must meet the education and/or experience requirements as stated in the Minimum Qualifications section of this examination announcement at the time of application submission.

**MINIMUM QUALIFICATIONS**

The following minimum qualification patterns come directly from the official classification specification, found at [https://jobs.ca.gov/CalHRPublic/Tools/ClassSalarySearch.aspx](https://jobs.ca.gov/CalHRPublic/Tools/ClassSalarySearch.aspx)

Either I

Two years of experience in California state service performing property appraisal and auditing duties of a class equivalent to Associate 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: Four years of experience in business personal property appraisal work including at least two years of experience in the independent audit and appraisal of major commercial and industrial personal properties and fixtures.

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 two years of experience performing the duties of a class at a level of responsibility equivalent to Associate Property Auditor Appraiser (Board of Equalization).]
NOTE REGARDING EDUCATION: If qualifying under a minimum qualifications pattern requiring education, applicants MUST ATTACH a copy of either their official OR unofficial college transcript(s) as proof of obtaining the required degree and/or completion of the required coursework indicated. Applicants who do not submit a copy of their transcripts with their application will be eliminated from the examination. Transcripts must indicate applicant name, the name of the institution, and detailed information regarding any required coursework, including: course title; semester/quarter credits earned; name of institution; and completion dates. If a degree is required, transcripts submitted as proof must also show the date the degree was awarded/conferred. Applicants must provide official transcripts by time of hire before being considered eligible for appointment.

Applicants with foreign transcripts must provide a foreign transcript evaluation that indicates the number of units that his/her foreign course work is equivalent to. The CDTFA accepts foreign transcript evaluations that are completed by one of the agencies approved by the California Commission on Teachers Credentialing; approved agencies may be found on the Commission's website: www.ctc.ca.gov.

POSITION DESCRIPTION

This is the advanced journey or specialist level. Under general direction, incumbents independently plan, direct, and conduct the most difficult and complex appraisals, field investigations, and/or audits* of the following property types: the largest, unique and/or major industrial, railroad, private railroad car leasing companies, utility, commercial, or specialty properties and water rights; evaluate mergers and acquisitions of major railroads, utilities, and industrial companies; coordinate mandated assessment practices surveys and related appeals; design and conduct research and studies in the most difficult and complex areas concerning highly controversial and political issues; write the most technical letters, reports, and segments of appraisal manuals having major statewide policy ramifications; advise and assist the Board of Equalization’s members and staff, State Legislature, county assessors, taxpayers, and others on assessment practices, valuation policies, value trends, and the impact of major legislation or judicial determinations; appear before the Board as appraisal experts and advisors to Board of Equalization members; act as an expert before the Board of Equalization and other courts in defense of audit and/or appraisal assignments; and may act in a lead capacity.

* Only the Property Auditor Appraiser (Board of Equalization) conducts audits of one or more of the property types noted above.

KNOWLEDGE AND ABILITIES

Knowledge of: General appraisal methods, procedures, and terminology; (general accounting and auditing principles and procedures); real property law and common methods of describing property; specialized practices and procedures used in property appraisals; (and/or auditing, public utility regulations and utility accounting*); provisions of Property Tax laws administered by the State Board of Equalization; purposes, organization, and procedures of assessors’ offices; departmental policies, rules and regulations; and organization of the State Board of Equalization, particularly the Property Taxes Program.

Ability to: Apply the required knowledge; conduct appraisals and/or audits 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.

* Property Auditor Appraiser (Board of Equalization) only.

SPECIAL PERSONAL CHARACTERISTICS

Willingness to travel and work odd hours away from the office.
CONTACT INFORMATION

If you have questions concerning this examination, or if you need reasonable accommodations, please contact the California Department of Tax and Fee Administration, Examination and Recruitment Section by email at Exams@cdtfa.ca.gov.

GENERAL INFORMATION

EEO: The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right to family care and medical leave, gender, gender expression, gender identity, genetic information, marital status, medical condition, military or veteran status, national origin, political affiliation, race, religious creed, sex (includes pregnancy, childbirth, breastfeeding and related medical conditions), and sexual orientation.

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.

Drug Free Statement: It is an objective of the state of California to achieve a drug-free state work 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.

Reasonable Accommodations: Candidates needing special testing arrangements due to a disability must mark the appropriate box on the application and/or contact the testing department.

Notices: For any examination, it is the candidate's responsibility to contact the Examination and Recruitment Section three weeks after the final filing date if notification has not been received.

Competitive Examination: Possession of the entrance requirement(s) does not assure a place on the eligible list. Your performance in the examination 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.

Revision of Plan: The California Department of Tax and Fee Administration reserves the right to revise the examination plan to better meet the needs of the department should any circumstances change during this examination administration. Such revision will be in accordance with civil service laws and rules.

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 or a letter from the college or university stating the applicant has met all of the academic requirements for graduation. 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.

Veterans’ Preference: Veteran's preference credits will be awarded for all open competitive examinations, pursuant to government code section 18973.1 and 18973.5, effective January 1, 2014, as follows: 1) Any veteran, widow or widower of a veteran, or spouse of a 100 percent disabled veteran, who achieves a passing score in an entrance examination, shall be ranked in the top rank of the resulting eligibility list. Any veteran who has been dishonorably discharged or released is not eligible for veteran’s preference; 2) An entrance examination is defined, under the law, as any open competitive examination; 3) Veterans preference is not granted once a person achieves permanent civil service status.

The California Department of Human Resources (CalHR) has information on how to apply for Veterans’ Preference on their website at jobs.ca.gov and on the Application for Veterans’ Preference form (CalHR 1093). Additional information is also available at the Department of Veterans Affairs website at https://www.calvet.ca.gov/

Deaf or Hard of Hearing: TTY is a Telecommunications Device for the Deaf and is reachable only from phones equipped with a TTY Device. Calls may be placed using the California Relay Service: From TDD: (800) 735-2929; From Voice (800) 735-2922; From TTY: 711 (NATIONAL RELAY SERVICE)