

California Department of
Tax and Fee Administration

**Assistant & Associate Property Auditor
Appraiser (BOE)**

**Exam Code: 4EQPA02
4EQPA04**

Department: California Department of Tax and Fee
Administration

Exam Type: Departmental, Open
Final Filing Date: Continuous

CLASSIFICATION DETAILS

Assistant Property Auditor Appraiser (BOE) – \$4,721.00 - \$6,207.00 per month.

Associate Property Auditor Appraiser (BOE) – \$5,676.00 - \$7,463.00 per month.

View the [classification specification](#) for the Assistant & Associate Property Auditor Appraiser (BOE) classifications.

APPLICATION INSTRUCTIONS

Final Filing Date: Continuous

Who Should Apply:

Applicants who meet the minimum qualifications as stated on this bulletin may apply for and take this examination.

Once you have taken this examination, you may not retake it for **nine (9) months**.

How To Apply:

The link to connect to the Training and Experience Evaluation is located farther down on this bulletin in the “Taking the Exam” section.

Special Testing Arrangements:

If you require assistance or alternative testing arrangements due to a disability, please contact the testing department listed in the Contact section of this bulletin.

MINIMUM QUALIFICATIONS

All applicants must meet the education and/or experience requirements as stated on this exam bulletin to be accepted into the examination. Part-time or full-time jobs, regardless of whether paid or volunteer positions, and inside or outside California state service will count toward experience.

All Levels:

Experience applicable to one of the following patterns may be combined, on a proportional basis, with experience applicable to another pattern to meet the total experience requirement.

Assistant Property Auditor Appraiser (BOE)

Either 1

One year of experience in California state service performing property appraisal or auditing duties of a class equivalent to a Tax Auditor (Board of Equalization). (Applicants who are within six months of meeting this requirement will be admitted to the examination, but must satisfactorily meet this requirement before they can be considered eligible for appointment.)

Or 2

Experience: Either

One year of experience in an assessor's office auditing and appraising personal property and fixtures of commercial or industrial firms or utilities; **or**

Two years of experience auditing records of commercial or industrial firms or utilities. **and**

Either 1

Education: Equivalent to graduation from college.

Or 2

Completion of either:

- a. A prescribed professional accounting curriculum given by a residence or correspondence school or 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 2 must include one year of experience performing the duties of a class at the level of responsibility equivalent to Junior Property Appraiser.)

Associate Property Auditor Appraiser (BOE)

Either 1

Two years of experience in California state service performing property appraisal or auditing duties of a class equivalent to Assistant 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 2

Experience: Three years of professional experience appraising personal property and fixtures of commercial and industrial firms. (Two years of experience auditing records of commercial or industrial firms can be substituted for one of the three years.)

and

Either 1

Education: Equivalent to graduation from college.

Or 2

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 Assistant Property Auditor Appraiser (Board of Equalization).]

POSITION DESCRIPTION

Assistant Property Auditor Appraiser (BOE)

This is the entry level in the property appraiser series. Under direct supervision, incumbents learn and conduct the less difficult appraisals and field investigations and/or audits of small to medium single location and multiuse residential, agricultural and commercial properties; review and approve the less complex property tax exemption applications; assist in the more complex investigations, and appraisals and/or audits of all property types; assist in assessment practices surveys; research and compile data for property tax studies; participate in the development and revision of handbooks and manuals and in training of county assessors' staffs; and provide consultation and technical assistance to taxpayers, county assessors' staffs and others on less complex appraisal matters.

Associate Property Auditor Appraiser (BOE)

This is the journey level in the property appraiser series. Under general direction, incumbents independently conduct the more difficult and complex appraisals, field investigations of the following property types: small utilities, medium-sized railroads, small to medium-sized private railroad car leasing companies; medium-sized industrial and commercial properties, airlines, multi-use agricultural properties, and special use-type properties such as possessory interest properties, water companies, open-space properties, and energy generating facilities; work as team members on the most difficult appraisals; review and approve the more complex property tax exemption applications; conduct assessment practices surveys and property tax research projects of broad scope; and compile and analyze data to develop building cost trends and factors and value indicators; develop and present statewide assessor training courses; develop and revise Board of Equalization's appraisal procedures, assessors' handbooks, and appraisal manuals; analyze new property tax legislation, rules, and regulations; provide technical advice to assessors and legislators' staff; and may act as project leader.

Positions exist with the Board of Equalization in Norwalk and Sacramento.

Some positions may require the incumbent to be fingerprinted.

EXAMINATION SCOPE

This examination consists of the following components:

Training and Experience Evaluation – Weighted 100% of the final score.

The examination will consist solely of a **Training and Experience Evaluation**. To obtain a position on the eligible list, a minimum score of 70% must be received.

Applicants will receive their score upon completion of the Training and Experience Evaluation process.

In addition to evaluating applicants' relative knowledge, skills, and ability, as demonstrated by quality and breadth of education and/or experience, emphasis in each exam component will be measuring competitively, relative job demands, each applicant's:

All Levels:

- Communication Skills – Verbal
- Communication Skills – Written
- Analytical Skills
- Interpersonal Skills
- Personal Computer Skills
- Work Habits
- Preference
- Accounting
- Auditing skills

Assistant Property Auditor Appraiser (BOE)

Knowledge of:

1. General appraisal methods, procedures, and terminology.
2. General accounting and auditing principles and procedures.
3. Real property law and common methods of describing property.

Ability to:

1. Apply the required knowledge.
2. Conduct appraisals and/or audits of real and personal properties.
3. Analyze data and draw sound conclusions.
4. Analyze situations accurately and take effective action.
5. Prepare clear, complete, and concise reports.
6. Communicate effectively verbally and in writing.

Associate Property Auditor Appraiser (BOE)

Knowledge of:

1. General appraisal methods, procedures, and terminology.
2. General accounting and auditing principles and procedures.
3. Real property law and common methods of describing property.
4. Specialized practices and procedures used in property appraisals and/or auditing, public utility regulations and utility accounting.
5. Provisions of Property Tax laws administered by the State Board of Equalization.
6. Purposes, organization, and procedures of assessors' offices.
7. Departmental policies, rules and regulations.
8. Organization of the State Board of Equalization, particularly the Property Taxes Program.

Ability to:

1. Apply the required knowledge.
2. Conduct appraisals and/or audits of real and personal properties.
3. Analyze data and draw sound conclusions.
4. Analyze situations accurately and take effective action.
5. Prepare clear, complete, and concise reports.
6. Communicate effectively verbally and in writing.
7. Apply the required knowledge.

ELIGIBLE LIST INFORMATION

A departmental, open eligible list for the Assistant & Associate Property Auditor Appraiser (BOE) classification will be established by the California Department of Human Resources for use by:

California Department of Tax and Fee Administration

The names of **successful** competitors will be merged onto the eligible list in order of final score regardless of exam date. Eligibility expires **twelve (12) months** after it is established. Applicants must then retake the examination to reestablish eligibility.

Veterans' Preference will be granted for this examination. In accordance with Government Codes 18973.1 and 18973.5, whenever any veteran, or widow or widower of a veteran achieves a passing score on an open examination, he or she shall be ranked in the top rank of the resulting eligible list.

Veterans status is verified by the California Department of Human Resources (CalHR). Information on this program and the Veterans' Preference Application (Std. 1093) is available [online](#). Additional information on veteran benefits is available at the Department of Veterans Affairs.

Career Credits will not be added to the final score of this exam, because it does not meet the requirements to qualify for Career Credits.

DISTINGUISHING CHARACTERISTICS

Special Personal Characteristics

All Levels:

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

PREPARING FOR THE EXAMINATION

Here is a list of suggested resources to have available prior to taking the exam.

Employment History: Employment dates, job titles, organization names and addresses, names of supervisors or persons who can verify your job responsibilities, and phone numbers of persons listed above.

Education: School names and addresses, degrees earned, dates attended, courses taken (verifiable on a transcript), persons or office who can verify education, and phone numbers of persons or offices listed above.

Training: Class titles, certifications received, names of persons who can verify your training, and phone numbers of persons listed above.

TAKING THE EXAMINATION

Take the online [Training and Experience Evaluation](#) for the **Assistant & Associate Property Auditor Appraiser (BOE)** classification.

TESTING DEPARTMENTS

California Department of Tax and Fee Administration

CONTACT INFORMATION

Questions regarding this examination should be directed to:

Examination & Recruitment Section
California Department of Tax & Fee Administration
450 N Street, MIC 17
Sacramento, CA 95814
(916) 324-4807

Email: exams@cdtfa.ca.gov

EQUAL OPPORTUNITY EMPLOYER

The State of California is an equal opportunity employer to all, regardless of age, ancestry, color, disability (mental and physical), exercising the right of 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.

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.

GENERAL INFORMATION

Examination and/or Employment Application (STD 678) forms are available at the California Department of Human Resources, local offices of the Employment Development Department, and through your [CalCareer Account](#).

If you meet the requirements stated on this examination bulletin, you may take this examination, which is competitive. Possession of the entrance requirements does not assure a place on the eligible list. Your performance in the examination described in this bulletin will be rated against a predetermined job-related rating, and all applicants who pass will be ranked according to their score.

The California Department of Human Resources (CalHR) reserves the right to revise the examination plan to better meet the needs of the service, if the circumstances under which this examination was planned change. Such revision will be in accordance with civil service laws and rules and all applicants will be notified.

General Qualifications: Applicants must possess essential personal qualifications including integrity, initiative, dependability, good judgement, the 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.

Eligible Lists: Eligible lists established by competitive examination, regardless of date, must be used in the following order: 1) sub-divisional promotional, 2) departmental promotional, 3) multi-departmental promotional, 4) servicewide promotional, 5) departmental open, 6) open. When there are two lists of the same kind, the older must be used first. Eligible lists will expire in one to four years unless otherwise stated on the bulletin.

High School Equivalence: Equivalence to completion of the 12th grade may be demonstrated in any one of the following ways: 1) passing the General Education Development (GED) Test; 2) completion of 12 semester units of college-level work; 3) certification from the State Department of Education, a local school board, or high school authorities that the competitor is considered to have education equivalent to graduation from high school; or 4) for clerical and accounting classes, substitution of business college work in place of high school on a year-for-year basis.