



County of Modoc

"Where the West Still Lives"



Office of Assessor/Recorder...*Kristen DePaul*

Courthouse, 204 S. Court St., Rm 106
Alturas, CA 96101-4020
530/233-6218 Fax: 530/233-6237

SALARY

Appraiser I: Range **252** (3,839-5,143)
II: Range **272** (4,241-5,683)
III: Range **302** (4,927-6,602)

Auditor/Appraiser I: Range **264** (4,076-5,462)
II: Range **284** (4,504-6,034)

Benefits: The current, standard county health, dental, vision, and life insurance coverages are supplied per county policy. Although consistent over time, benefit providers and premium amounts have changed based on overall county policy procurement and can be subject to future changes. These benefits will begin the first day of the month following your hire date. The following is a breakdown of current employer and employee portions of health insurance.

The employer Health Insurance portions are as follows:

Dental (Beam)

The county pays Dental Premiums on behalf of the employee.

Vision (Beam-VSP)

The county pays Vision Premium on behalf of the employee.

Life Insurance (Humana)

The county pays a Life Insurance Premium with coverage of \$25,000 on behalf of the employee.

The employee Health Insurance portion varies based upon the plan selected by the employee and currently is as follows:

Health PACE Anthem Blue Cross

PACE Anthem PPO 250

- | | |
|--|-----------------------|
| a. Employee Only: | \$ 326.16 (pre-taxed) |
| b. Employee Plus One Dependent: | \$ 702.33 (pre-taxed) |
| c. Employee Plus Two or More Dependents: | \$ 878.02 (pre-taxed) |

PACE Anthem PPO 750

- | | |
|---|-----------------------|
| a. Employee Only | \$ 215.99 (pre-taxed) |
| b. Employee Plus One Dependent | \$ 481.99 (pre-taxed) |
| c. Employee Plus Two or More Dependents | \$ 591.58 (pre-taxed) |

PACE Anthem EPO 30

- | | |
|---|-----------------------|
| a. Employee Only | \$ 281.53 (pre-taxed) |
| b. Employee Plus One Dependent | \$ 613.07 (pre-taxed) |
| c. Employee Plus Two or More Dependents | \$ 761.97 (pre-taxed) |

PACE Anthem HDHP 3000 (High Deductible Health Plan)

- | | |
|---|-----------------------|
| a. Employee Only | \$ 128.46 (pre-taxed) |
| b. Employee Plus One Dependent | \$ 306.92 (pre-taxed) |
| c. Employee Plus Two or More Dependents | \$ 363.99 (pre-taxed) |

Insurance Waiver: For employees that provide proof of other health insurance coverage the County currently provides a \$250 monthly amount.

Vacation Time Off Ten days' vacation for employees that have been in the service of Modoc County for one through three years. After 90 days of work, employee may begin to use vacation time accrued.

Sick Time Off 15 days of sick time per year. On the day following completion of the equivalent of three months of continuous service, each employee shall be allowed seven and one-half days of credit for sick leave with pay:

Paid Holidays: 14 paid holidays per calendar year. The current Holiday schedule is attached.

Pers Contribution: Under Public Employee Retirement Law (PERL) employees shall pay their employee portion of the CalPERS retirement contribution amount. This is currently set at the equivalent of 7% of Gross wages, pre-taxed, for a CalPERS classic employee or at 6.75% of Gross Wages, pre-taxed, for a CalPERS PEPR (Pension Reform Act of 2013) employee.

The CalPERS formula for Modoc County is 2% @ 55 for those considered through CalPERS as current employees. For any employee subject to the Pension Reform of 2013, the CalPERS formula is 2% @62.



CLASS SPECIFICATION

Modoc County

CLASS CODE:	4021-004
CLASS TITLE:	Appraiser I
FLSA DESIGNATION:	Non-Exempt
RANGE/STEP A-J:	252 (Step-A: \$3,839 - Step-J: \$5,955)

JOB SUMMARY:

Under general supervision, secures and analyzes data for the appraisal of real property for ad valorem tax purposes; conducts standard field investigations, studies, and appraisals of residential, commercial, rural, mineral, and timber properties and possessory interests; provides information and assistance to the public and does other appropriate work as assigned.

DISTINGUISHING CHARACTERISTICS:

Appraiser I: This is the entry-level classification in the Appraiser series. Incumbents will learn to prepare full, accurate, and complete appraisals of real property. This level is assigned more routine appraisal work. Requires supervision from higher-level supervisory staff. Work is reviewed for technical adequacy and conformance to standards and procedures.

Appraiser II: This is the journey-level classification in the Appraiser series. Employees are expected to advance to this level upon demonstration of necessary skills and completion of the requirements to receive the required Appraiser's Certificate. Incumbents are expected to work independently in the assessment of the real property. This level is assigned wider responsibilities and more difficult duties. Receives infrequent direction from higher-level supervisory staff.

Appraiser III: This is the advanced level classification in the Appraiser series. Incumbents are expected to work independently in the assessment of the real property. Employees advance to this level after acquiring extensive experience and a broad educational background in appraisal theory, principles, and applications. This level is assigned wider and more complex responsibilities and will provide support to less experienced appraisers. This level requires the Advanced Appraiser's Certificate. Employees at this level receive occasional instruction or assistance as new or unusual situations arise.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills, and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. The position may not be required to perform all duties listed and may be required to perform additional, position-specific tasks.

- Schedules and conducts field investigations and appraisals; performs such activities as inspecting, measuring, plotting, and classifying real and personal property and property improvements.
- Gathers information, conducts economic and cost studies, and analyzes data in the appraisal of real and personal property and real property improvements.
- Calculates replacement costs, obsolescence, construction costs, resale value, and other pertinent factors.
- Collects analyzes and tabulates data to determine the value of real and personal property; updates property records based on computations.
- Obtains needed information through interviews with owners, contractors, realtors, and others.
- Conducts periodic real property inventories to ensure that all assessable property is on the county assessment roll.
- Analyzes capitalization rates and market information and contracts to value possessory interests.
- Reviews aerial photographs for changes and locations of property improvements.
- Prepares maps and drawings of real property being appraised.
- Makes recommendations based on investigations.
- Determines property eligibility for partitions, declines in value, and other specialized situations.
- Prepares presentation cases, and defends appraisals before local and state assessment appeals boards.
- Prepares roll corrections for the property that has escaped assessment or for the property that has been over-assessed.
- Inventories and canvasses appraisal areas for escaped assessments.
- Updates and analyzes market value data for use in determining property values.
- Prepares, reviews, and/or maintains accurate and up-to-date property records, maps, files, logs, reports, etc., as required.
- Explains appraisal procedures and policies to the public; meets with property owners to discuss appraisals.
- Performs general administrative work as required, including but not limited to preparing reports and correspondence; entering computer data; answering the telephone; copying and filing documents; etc.
- Receives and responds to inquiries from other departments and personnel.
- All other duties as assigned.

QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skill, and ability required to satisfactorily perform the job's essential duties and responsibilities.

KNOWLEDGE, SKILLS, AND ABILITIES (KSA'S)

Knowledge of:

- Basic principles and practices of property appraisal and land economics.

- Basic principles and practices of property improvements, building construction, and building materials.
- Modern office procedures, methods, and technology.
- English usage, spelling, grammar, and punctuation.
- Basic mathematical principles.

Skill in:

- Learn, understand, interpret, and apply pertinent federal, state, and local laws, rules, and regulations.
- Learn and apply the principles and techniques of property appraisal.
- Assemble and analyze data and make mathematical calculations, charts, and descriptions in connection with appraisal work.
- Understand and follow oral and written instructions.
- Prepare required reports, records, and logs accurately and on time.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain cooperative working relationships with those contacted in the course of work.
- Perform duties in uncomfortable and/or hazardous environmental conditions as required, following established safety regulations.

Ability to:

- Work cooperatively as part of a team.
- Ability to use a smartphone.
- Ability to utilize phone and computer applications.
- Ability to use and assist users with remote meeting technology.
- Ability to embrace new technology to make the workplace more efficient.

Required to:

- Support the vision and mission of the county and its elected and appointed officials.
- Provide courteous and timely customer service to the public as the ultimate employers.
- Provide courteous and timely customer service to other county departments and work cooperatively with other county employees.
- Adhere to the Modoc County Code of Safe Practices.

PHYSICAL DEMANDS:

Typical Physical Requirements:

Sit, stand, and walk for extended periods; ability to walk in uneven terrain; normal manual dexterity and hand-eye coordination; lift and move objects

weighing up to 25 pounds; corrected hearing and vision to normal range; verbal communication; use of office equipment including computer, telephone, calculator, copiers, and FAX; operate a motor vehicle over a variety of road surfaces and in a variety of weather conditions.

Typical Working Conditions:

Work is performed in the office, outdoor, and driving environments; some assignments are performed alone in remote locations; with continuous contact with staff and the public.

Special Requirements:

Must complete a pre-employment background investigation. This position may be required to serve as a Disaster Service Worker during a County emergency.

Licensing and Certification:

Possession of, or ability to obtain, a valid California driver's license.

Possession of a valid certificate issued by the California State Board of Equalization.

Appraiser I: Incumbents must be eligible to receive a *temporary* Appraiser's Certification. The incumbents have one year from the date of appointment to obtain a valid Appraiser's Certificate.

Appraiser II: Completed requirements for Appraiser's Certificate.

Appraiser III: Completion of seven (7) courses for Advanced Appraiser Certificate.

Background:

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

Appraiser I: Bachelor's Degree from an accredited college or university

OR

In place of a degree, a high school diploma or its equivalent approved by the California Department of Education and four years of experience within the last ten years in any of the following occupations; a real estate licensee, licensed by the California Department of Real Estate engaged in buying, selling, leasing, or managing real estate; or an appraiser aide or appraiser trainee in an Assessor's office or a property taxes department.

Appraiser II: Requirements of Appraiser I; additionally, the completion of the Appraiser's Certificate.

Appraiser III: Requirements of Appraiser II; additionally, the completion of the Advanced Appraiser's Certificate. Plus, three or more years of experience, in line with the Board of Equalization (BOE) requirements to receive the Advanced Appraiser's Certificate.

Training:

Additional training for all classifications within the Appraiser series will be required to meet standards set by the Board of Equalization. Types of training will vary depending upon the needs of the appraiser & office. Training may require travel or the ability to learn remotely through courses with instructors or self-taught [reading material] courses. Appraisers with an Appraiser's Certificate must complete 24 hours of qualified training annually to keep their certificate active. Appraisers with an Advanced Appraiser's Certificate must complete 12 hours of qualified training annually to keep their certificate active.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbents may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.

All County of Modoc employees are designated Disaster Service Workers (through state Law) (California Government Code Section 3100-3109). Employment with Modoc County requires the affirmation of a loyalty oath to this effect. Employees are required to complete all Disaster Service Work-related training as assigned and to return to work as ordered in the event of an emergency.

FLSA Status is dependent upon meeting the qualifications for the exemption test. All of the following must be met for the status to be Exempt. Upon meeting the Exempt status, a certification form will need to be completed to accompany the Personnel Action Notification form (PAN) form.

Approved through the county-wide reclassification survey in February 1996

*Reclassified and approved by the Board of Supervisors on September 28, 2021
Effective: October 1, 2021*

*Range and step updated per approval of Memorandum of Understanding (MOU) and Salary Table on January 24, 2023
Effective: February 1, 2023*

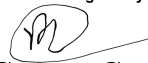
*Range and step updated per approval of side letter of agreement on March 14, 2023, to incorporate a 12% Cost of Living Adjustment (COLA)
Effective: April 1, 2023*

Final verified classification approved by:

DocuSigned by:

Human Resources and Risk Management Director

Approved as to form:

DocuSigned by:

County Counsel

Received and filed by:

DocuSigned by:

Clerk of the Board



CLASS SPECIFICATION

Modoc County

CLASS CODE:	4021-005
CLASS TITLE:	Appraiser II
FLSA DESIGNATION:	Non-Exempt
RANGE/STEP A-J:	272 (Step-A; \$4,241 – Step-J: \$6,579)

JOB SUMMARY:

Under general supervision, secures and analyzes data for the appraisal of real property for ad valorem tax purposes; conducts standard field investigations, studies, and appraisals of residential, commercial, rural, mineral, and timber properties and possessory interests; provides information and assistance to the public and does other appropriate work as assigned.

DISTINGUISHING CHARACTERISTICS:

This is the journey-level classification in the Appraiser series. Employees are expected to advance to this level upon demonstration of necessary skills and completion of the requirements to receive the required Appraiser's Certificate. Incumbents are expected to work independently in the assessment of the real property. This level is assigned wider responsibilities and more difficult duties. Receives infrequent direction from higher-level supervisory staff.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills, and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. The position may not be required to perform all duties listed and may be required to perform additional, position-specific tasks.

- Schedules and conducts field investigations and appraisals; performs such activities as inspecting, measuring, plotting, and classifying real and personal property and property improvements.
- Gathers information, conducts economic and cost studies, and analyzes data in the appraisal of real and personal property and real property improvements.
- Calculates replacement costs, obsolescence, construction costs, resale value, and other pertinent factors.
- Collects analyzes and tabulates data to determine the value of real and personal property; updates property records based on computations.
- Obtains needed information through interviews with owners, contractors, realtors, and others.
- Conducts periodic real property inventories to ensure that all assessable property is on the county assessment roll.
- Analyzes capitalization rates and market information and contracts to value possessory interests.
- Reviews aerial photographs for changes and locations of property improvements.

- Prepares maps and drawings of real property being appraised.
- Makes recommendations based on investigations.
- Determines property eligibility for partitions, declines in value, and other specialized situations.
- Prepares presentation cases, and defends appraisals before local and state assessment appeals boards.
- Prepares roll corrections for the property that has escaped assessment or for the property that has been over-assessed.
- Inventories and canvasses appraisal areas for escaped assessments.
- Updates and analyzes market value data for use in determining property values.
- Prepares, reviews, and/or maintains accurate and up-to-date property records, maps, files, logs, reports, etc., as required.
- Explains appraisal procedures and policies to the public; meets with property owners to discuss appraisals.
- Performs general administrative work as required, including but not limited to preparing reports and correspondence; entering computer data; answering the telephone; copying and filing documents; etc.
- Receives and responds to inquiries from other departments and personnel.
- All other duties as assigned.

QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skill, and ability required to satisfactorily perform the job's essential duties and responsibilities.

KNOWLEDGE, SKILLS, AND ABILITIES (KSA'S)

Knowledge of:

- Basic principles and practices of property appraisal and land economics.
- Basic principles and practices of property improvements, building construction, and building materials.
- Modern office procedures, methods, and technology.
- English usage, spelling, grammar, and punctuation.
- Basic mathematical principles.

Skill in:

- Learn, understand, interpret, and apply pertinent federal, state, and local laws, rules, and regulations.
- Learn and apply the principles and techniques of property appraisal.
- Assemble and analyze data and make mathematical calculations, charts, and descriptions in connection with appraisal work.
- Understand and follow oral and written instructions.

- Prepare required reports, records, and logs accurately and on time.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain cooperative working relationships with those contacted in the course of work.
- Perform duties in uncomfortable and/or hazardous environmental conditions as required, following established safety regulations.

Ability to:

- Work cooperatively as part of a team.
- Ability to use a smartphone.
- Ability to utilize phone and computer applications.
- Ability to use and assist users with remote meeting technology.
- Ability to embrace new technology to make the workplace more efficient.

Required to:

- Support the vision and mission of the county and its elected and appointed officials.
- Provide courteous and timely customer service to the public as the ultimate employers.
- Provide courteous and timely customer service to other county departments and work cooperatively with other county employees.
- Adhere to the Modoc County Code of Safe Practices.

PHYSICAL DEMANDS:

Typical Physical Requirements:

Sit, stand, and walk for extended periods; ability to walk in uneven terrain; normal manual dexterity and hand-eye coordination; lift and move objects weighing up to 25 pounds; corrected hearing and vision to normal range; verbal communication; use of office equipment including computer, telephone, calculator, copiers, and FAX; operate a motor vehicle over a variety of road surfaces and in a variety of weather conditions.

Typical Working Conditions:

Work is performed in the office, outdoor, and driving environments; some assignments are performed alone in remote locations; with continuous contact with staff and the public.

Special Requirements:

Must complete a pre-employment background investigation. This position may be required to serve as a Disaster Service Worker during a County emergency.

Licensing and Certification:

Possession of, or ability to obtain, a valid California driver's license.

Possession of a valid certificate issued by the California State Board of Equalization.

Appraiser I: Incumbents must be eligible to receive a *temporary* Appraiser's Certification. The incumbents have one year from the date of appointment to obtain a valid Appraiser's Certificate.

Appraiser II: Completed requirements for Appraiser's Certificate.

Background:

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

Appraiser I: Bachelor's Degree from an accredited college or university
OR

In place of a degree, a high school diploma or its equivalent approved by the California Department of Education and four years of experience within the last ten years in any of the following occupations; a real estate licensee, licensed by the California Department of Real Estate engaged in buying, selling, leasing, or managing real estate; or an appraiser aide or appraiser trainee in an Assessor's office or a property taxes department.

Appraiser II: Requirements of Appraiser I; additionally, the completion of the Appraiser's Certificate.

Training:

Additional training for all classifications within the Appraiser series will be required to meet standards set by the Board of Equalization. Types of training will vary depending upon the needs of the appraiser & office. Training may require travel or the ability to learn remotely through courses with instructors or self-taught [reading material] courses. Appraisers with an Appraiser's Certificate must complete 24 hours of qualified training annually to keep their certificate active. Appraisers with an Advanced Appraiser's Certificate must complete 12 hours of qualified training annually to keep their certificate active.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbents may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.

All County of Modoc employees are designated Disaster Service Workers (through state Law) (California Government Code Section 3100-3109). Employment with Modoc County requires the affirmation of a loyalty oath to this effect. Employees are required to complete all Disaster Service Work-related training as assigned and to return to work as ordered in the event of an emergency.

FLSA Status is dependent upon meeting the qualifications for the exemption test. All of the following must be met for the status to be Exempt. Upon meeting the Exempt status, a certification form will need to be completed to accompany the Personnel Action Notification form (PAN) form.

Approved through the county-wide reclassification survey in February 1996

*Reclassified and approved by the Board of Supervisors on September 28, 2021
Effective: October 1, 2021*

*Range and step updated per approval of Memorandum of Understanding (MOU) and Salary Table on January 24, 2023
Effective: February 1, 2023*


*Range and step updated per approval of side letter of agreement on March 14, 2023, to incorporate a 12% Cost of Living Adjustment (COLA)
Effective: April 1, 2023*

Final verified classification approved by:

DocuSigned by:

Human Resources and Risk Management Director

Approved as to form:

DocuSigned by:

County Counsel

Received and filed by:

DocuSigned by:

Clerk of the Board



CLASS SPECIFICATION

Modoc County

CLASS CODE:	4021-002
CLASS TITLE:	Appraiser III
FLSA DESIGNATION:	Non-Exempt
RANGE/STEP A-J:	302 (Step-A: \$4,927 – Step-J: \$7,644)

JOB SUMMARY:

Under general supervision, secures and analyzes data for the appraisal of real property for ad valorem tax purposes; conducts standard field investigations, studies, and appraisals of residential, commercial, rural, mineral, and timber properties and possessory interests; provides information and assistance to the public and does other appropriate work as assigned.

DISTINGUISHING CHARACTERISTICS:

Appraiser III: This is the advanced level classification in the Appraiser series. Incumbents are expected to work independently in the assessment of the real property. Employees advance to this level after acquiring extensive experience and a broad educational background in appraisal theory, principles, and applications. This level is assigned wider and more complex responsibilities and will provide support to less experienced appraisers. This level requires the Advanced Appraiser's Certificate. Employees at this level receive occasional instruction or assistance as new or unusual situations arise.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills, and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. The position may not be required to perform all duties listed and may be required to perform additional, position-specific tasks.

- Schedules and conducts field investigations and appraisals; performs such activities as inspecting, measuring, plotting, and classifying real and personal property and property improvements.
- Gathers information, conducts economic and cost studies, and analyzes data in the appraisal of real and personal property and real property improvements.
- Calculates replacement costs, obsolescence, construction costs, resale value, and other pertinent factors.
- Collects analyzes and tabulates data to determine the value of real and personal property; updates property records based on computations.
- Obtains needed information through interviews with owners, contractors, realtors, and others.
- Conducts periodic real property inventories to ensure that all assessable property is on the county assessment roll.
- Analyzes capitalization rates and market information and contracts to value possessory interests.
- Reviews aerial photographs for changes and locations of property improvements.

- Prepares maps and drawings of real property being appraised.
- Makes recommendations based on investigations.
- Determines property eligibility for partitions, declines in value, and other specialized situations.
- Prepares presentation cases, and defends appraisals before local and state assessment appeals boards.
- Prepares roll corrections for the property that has escaped assessment or for the property that has been over-assessed.
- Inventories and canvasses appraisal areas for escaped assessments.
- Updates and analyzes market value data for use in determining property values.
- Prepares, reviews, and/or maintains accurate and up-to-date property records, maps, files, logs, reports, etc., as required.
- Explains appraisal procedures and policies to the public; meets with property owners to discuss appraisals.
- Performs general administrative work as required, including but not limited to preparing reports and correspondence; entering computer data; answering the telephone; copying and filing documents; etc.
- Receives and responds to inquiries from other departments and personnel.
- All other duties as assigned.

QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skill, and ability required to satisfactorily perform the job's essential duties and responsibilities.

KNOWLEDGE, SKILLS, AND ABILITIES (KSA'S)

Knowledge of:

- Basic principles and practices of property appraisal and land economics.
- Basic principles and practices of property improvements, building construction, and building materials.
- Modern office procedures, methods, and technology.
- English usage, spelling, grammar, and punctuation.
- Basic mathematical principles.

Skill in:

- Learn, understand, interpret, and apply pertinent federal, state, and local laws, rules, and regulations.
- Learn and apply the principles and techniques of property appraisal.
- Assemble and analyze data and make mathematical calculations, charts, and descriptions in connection with appraisal work.
- Understand and follow oral and written instructions.
- Prepare required reports, records, and logs accurately and on time.

- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain cooperative working relationships with those contacted in the course of work.
- Perform duties in uncomfortable and/or hazardous environmental conditions as required, following established safety regulations.

Ability to:

- Work cooperatively as part of a team.
- Ability to use a smartphone.
- Ability to utilize phone and computer applications.
- Ability to use and assist users with remote meeting technology.
- Ability to embrace new technology to make the workplace more efficient.

Required to:

- Support the vision and mission of the county and its elected and appointed officials.
- Provide courteous and timely customer service to the public as the ultimate employers.
- Provide courteous and timely customer service to other county departments and work cooperatively with other county employees.
- Adhere to the Modoc County Code of Safe Practices.

PHYSICAL DEMANDS:

Typical Physical Requirements:

Sit, stand, and walk for extended periods; ability to walk in uneven terrain; normal manual dexterity and hand-eye coordination; lift and move objects weighing up to 25 pounds; corrected hearing and vision to normal range; verbal communication; use of office equipment including computer, telephone, calculator, copiers, and FAX; operate a motor vehicle over a variety of road surfaces and in a variety of weather conditions.

Typical Working Conditions:

Work is performed in the office, outdoor, and driving environments; some assignments are performed alone in remote locations; with continuous contact with staff and the public.

Special Requirements:

Must complete a pre-employment background investigation. This position may be required to serve as a Disaster Service Worker during a County emergency.

Licensing and Certification:

Possession of, or ability to obtain, a valid California driver's license.

Possession of a valid certificate issued by the California State Board of Equalization.

Appraiser I: Incumbents must be eligible to receive a *temporary* Appraiser's Certification. The incumbents have one year from the date of appointment to obtain a valid Appraiser's Certificate.

Appraiser II: Completed requirements for Appraiser's Certificate.

Appraiser III: Completion of seven (7) courses for Advanced Appraiser Certificate.

Background:

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

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OR

In place of a degree, a high school diploma or its equivalent approved by the California Department of Education and four years of experience within the last ten years in any of the following occupations; a real estate licensee, licensed by the California Department of Real Estate engaged in buying, selling, leasing, or managing real estate; or an appraiser aide or appraiser trainee in an Assessor's office or a property taxes department.

Appraiser II: Requirements of Appraiser I; additionally, the completion of the Appraiser's Certificate.

Appraiser III: Requirements of Appraiser II; additionally, the completion of the Advanced Appraiser's Certificate. Plus, three or more years of experience, in line with the Board of Equalization (BOE) requirements to receive the Advanced Appraiser's Certificate.

Training:

Additional training for all classifications within the Appraiser series will be required to meet standards set by the Board of Equalization. Types of training will vary depending upon the needs of the appraiser & office. Training may require travel or the ability to learn remotely through courses with instructors or self-taught [reading material] courses. Appraisers with an Appraiser's Certificate must complete 24 hours of qualified training annually to keep their certificate active. Appraisers with an Advanced Appraiser's Certificate must complete 12 hours of qualified training annually to keep their certificate active.

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FLSA Status is dependent upon meeting the qualifications for the exemption test. All of the following must be met for the status to be Exempt. Upon meeting the Exempt status, a certification form will need to be completed to accompany the Personnel Action Notification form (PAN) form.

*Position created and approved by the Board of Supervisors on September 28, 2021
Effective: October 1, 2021*

*Range and step updated per approval of Memorandum of Understanding (MOU) and Salary Table on January 24, 2023
Effective: February 1, 2023*


*Range and step updated per approval of side letter of agreement on March 14, 2023, to incorporate a 12% Cost of Living Adjustment (COLA)
Effective: April 1, 2023*

Final verified classification approved by:

DocuSigned by:

Pam Randall
Human Resources and Risk Management Director

Approved as to form:

DocuSigned by:

County Counsel

Received and filed by:

DocuSigned by:

Tiffany Martinez
Clerk of the Board



CLASS SPECIFICATION

Modoc County

CLASS CODE:	4021-009
CLASS TITLE:	Auditor-Appraiser I
FLSA DESIGNATION:	Non-Exempt
RANGE/STEP A-J:	264 (Step-A: \$4,076 - Step-J: \$6,324)

JOB SUMMARY:

To appraise both real and personal property (including fixtures) for ad valorem tax assessment purposes; to audit and analyze business firms' financial records for appraisals; and to do related work as required.

DISTINGUISHING CHARACTERISTICS:

Auditor-Appraiser I: This is the entry-level class in the Auditor-Appraiser class series. Incumbents will work under close supervision while being trained and will gradually work more independently as knowledge and skill are acquired. This class is distinguished from the Auditor-Appraiser II class by the performance of the more routine tasks and duties assigned to positions within the series. Since this class is typically used as a training class, employees may have only limited or no directly related work experience.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills, and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. The position may not be required to perform all duties listed and may be required to perform additional, position-specific tasks.

- Examines and audits accounting records, financial statements, and other records of commercial, industrial, and agricultural firms in connection with the appraisal of personal property and fixtures.
- 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 the valuation of personal property.
- Inspects and appraises personal property and fixtures, including office equipment, machinery, and equipment, to reconcile differences between financial records and other valuation data.
- 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 the method of depreciation and whether depreciation reserves are appropriate for valuation purposes.
- May value both real and personal property by appraisal-audit methods for all types of industries.
- Prepares and or generates various correspondence and documentation.
- Reviews various documentation and processes; forwards or takes other action as appropriate.
- Maintains a filing system of department records.
- Provides customer service by telephone or in-person; responds to requests for information.
- Perform related duties and responsibilities as required.
- All other duties as assigned.

Including the duties above, additional duties performed by **Auditor-Appraiser II:**

- Prepare appeals before the Board of Equalization.
- When necessary, prepare reports for state or local agencies.

QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skill, and ability required to satisfactorily perform the job's essential duties and responsibilities.

KNOWLEDGE, SKILLS, AND ABILITIES (KSA'S)

Knowledge of:

- Principles and factors involved in the appraisal of a wide variety of real property and the appraisal process.
- Principles of Auditing and Accounting.
- Agricultural businesses.
- Standard office equipment and basic computer applications and techniques.
- English usage, spelling, grammar, and punctuation.

Including the above, additional "knowledge" requirements for **Auditor-Appraiser II:**

- Principles and factors involved in the appraisal of a wide variety of real property and the appraisal process.
- Real property laws and applicable guidelines and regulations of the State Board of Equalization.
- Provisions of the State Constitution, Revenue, and Taxation Code on the assessment of property for tax purposes.
- Organization and operating procedures of the Assessor's office.
- Economic, environmental, and related factors are involved in the valuation of properties.

Skill in:

- Apply general auditing and accounting principles.
- Prepare and maintain reports, records, audit worksheets, and logs.
- Assemble and analyze statistical and narrative data and make mathematical calculations quickly and accurately.
- Learn and apply the principles of personal property appraisal.
- Analyze situations accurately and adopt effective courses of action.
- Understand and follow oral and written instructions.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.

Including the above, additional “skill” requirements for **Auditor-Appraiser II:**

- Interpret and apply State and local policies, procedures, laws, and regulations related to the appraisal of real and personal property.
- Apply appraisal principles and techniques in the equitable and justifiable appraisal of real and personal property.
- Read and interpret legal descriptions and a variety of property parcel maps, aerial photographs, and construction plans.

Ability to:

- Work cooperatively as part of a team.
- Ability to use a smartphone.
- Ability to utilize phone and computer applications.
- Ability to use and assist users with remote meeting technology.
- Ability to embrace new technology to make the workplace more efficient.

Required to:

- Support the vision and mission of the county and its elected and appointed officials.
- Provide courteous and timely customer service to the public as the ultimate employers.
- Provide courteous and timely customer service to other county departments and work cooperatively with other county employees.
- Adhere to the Modoc County Code of Safe Practices.

PHYSICAL DEMANDS:

Typical Physical Requirements:

Sit, stand, and walk for extended periods; ability to walk in uneven terrain; normal manual dexterity and hand-eye coordination; lift and move objects weighing up to 25 pounds; corrected hearing and vision to normal range; verbal communication; use of office equipment including computer, telephone,

calculator, copiers, and FAX; operate a motor vehicle over a variety of road surfaces and in a variety of weather conditions.

Typical Working Conditions:

Work is performed in the office, outdoor, and driving environments; some assignments are performed alone in remote locations; with continuous contact with staff and the public.

Special Requirements:

Must complete a pre-employment background investigation. This position may be required to serve as a Disaster Service Worker during a County emergency.

Licensing and Certification:

Possession of, or ability to obtain an appropriate, valid California driver's license.

Auditor-Appraiser I: Within the first year of employment, the incumbent must receive a valid certificate issued by the California State Board of Equalization consistent with the eligibility requirements for auditor-appraisers who perform the duties according to California Revenue and Taxation Code Section 469.

Training:

Auditor-Appraiser I/II: Additional training for all classifications within the Auditor-Appraiser series will be required to meet standards set by the Board of Equalization. Types of training will vary depending upon the needs of the auditor-appraiser & office. Training may require travel or the ability to learn remotely through courses with instructors or self-taught [reading material] courses. Auditor-Appraisers with an Auditor-Appraiser's Certificate must complete 24 hours of qualified training annually to keep their certificate active. Auditor-Appraisers with an Advanced Appraiser's Certificate must complete 12 hours of qualified training annually to keep their certificate active.

Background:

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

Auditor-Appraiser I: Incumbent must within one year of the date of appointment obtain a bachelor's degree with completion of at least eighteen (18) semester units of accounting and/or auditing coursework from an accredited college or university system that is acceptable by the California State Board of Equalization. Or the incumbent may be a licensed accountant in the State of California or has held the office of Assessor. In addition to pursuing certification from the California State Board of Equalization. Incumbents will remain on probationary status for up to 12 months until this requirement is met. Some experience in real estate or property appraisal is desirable.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbents may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.

All County of Modoc employees are designated Disaster Service Workers (through state Law) (California Government Code Section 3100-3109). Employment with Modoc County requires the affirmation of a loyalty oath to this effect. Employees are required to complete all Disaster Service Work-related training as assigned and to return to work as ordered in the event of an emergency.

FLSA Status is dependent upon meeting the qualifications for the exemption test. All of the following must be met for the status to be Exempt. Upon meeting the Exempt status, a certification form will need to be completed to accompany the Personnel Action Notification form (PAN) form.

Approved through the county-wide reclassification survey in February 1996

*Reclassified and approved by the Board of Supervisors on September 28, 2021
Effective: October 1, 2021*

*Range and step updated per approval of Memorandum of Understanding (MOU) and Salary Table on January 24, 2023
Effective: February 1, 2023*


*Range and step updated per approval of side letter of agreement on March 14, 2023, to incorporate a 12% Cost of Living Adjustment (COLA)
Effective: April 1, 2023*

Final verified classification approved by:

DocuSigned by:

Pam Randall
Human Resources and Risk Management Director

Approved as to form:

DocuSigned by:

County Counsel

Received and filed by:

DocuSigned by:

Tiffany Martinez
Clerk of the Board



CLASS SPECIFICATION

Modoc County

CLASS CODE:	4021-010
CLASS TITLE:	Auditor-Appraiser II
FLSA DESIGNATION:	Non-Exempt
RANGE/STEP A-J:	284 (Step-A: \$4,504 – Step-J: \$6,987)

JOB SUMMARY:

To appraise both real and personal property (including fixtures) for ad valorem tax assessment purposes; to audit and analyze business firms' financial records for appraisals; and to do related work as required.

DISTINGUISHING CHARACTERISTICS:

Auditor-Appraiser I: This is the entry-level class in the Auditor-Appraiser class series. Incumbents will work under close supervision while being trained and will gradually work more independently as knowledge and skill are acquired. This class is distinguished from the Auditor-Appraiser II class by the performance of the more routine tasks and duties assigned to positions within the series. Since this class is typically used as a training class, employees may have only limited or no directly related work experience.

Auditor-Appraiser II: This is the full journey-level class within the Auditor-Appraiser class series. Employees within this class are distinguished from the Auditor-Appraiser I by the performance of the full range of duties as assigned. Employees at this level receive only general direction and occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. Positions in this class are flexibly staffed and are normally filled by advancement from the entry level, or when filled from the outside, require prior appraisal experience.

ESSENTIAL DUTIES AND RESPONSIBILITIES:

Essential functions, as defined under the Americans with Disabilities Act, may include any of the following tasks, knowledge, skills, and other characteristics. The list that follows is not intended as a comprehensive list; it is intended to provide a representative summary of the major duties and responsibilities. The position may not be required to perform all duties listed and may be required to perform additional, position-specific tasks.

- Examines and audits accounting records, financial statements, and other records of commercial, industrial, and agricultural firms in connection with the appraisal of personal property and fixtures.
- 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 the valuation of personal property.
- Inspects and appraises personal property and fixtures, including office equipment, machinery, and equipment, to reconcile differences between financial records and other valuation data.
- 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 the method of depreciation and whether depreciation reserves are appropriate for valuation purposes.
- May value both real and personal property by appraisal-audit methods for all types of industries.
- Prepares and or generates various correspondence and documentation.
- Reviews various documentation and processes; forwards or takes other action as appropriate.
- Maintains a filing system of department records.
- Provides customer service by telephone or in-person; responds to requests for information.
- Perform related duties and responsibilities as required.
- All other duties as assigned.

Including the duties above, additional duties performed by **Auditor-Appraiser II:**

- Prepare appeals before the Board of Equalization.
- When necessary, prepare reports for state or local agencies.

QUALIFICATIONS:

The requirements listed below are representative of the knowledge, skill, and ability required to satisfactorily perform the job's essential duties and responsibilities.

KNOWLEDGE, SKILLS, AND ABILITIES (KSA'S)

Knowledge of:

- Principles and factors involved in the appraisal of a wide variety of real property and the appraisal process.
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- Standard office equipment and basic computer applications and techniques.
- English usage, spelling, grammar, and punctuation.

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- Principles and factors involved in the appraisal of a wide variety of real property and the appraisal process.

- Real property laws and applicable guidelines and regulations of the State Board of Equalization.
- Provisions of the State Constitution, Revenue, and Taxation Code on the assessment of property for tax purposes.
- Organization and operating procedures of the Assessor's office.
- Economic, environmental, and related factors are involved in the valuation of properties.

Ability to:

- Work cooperatively as part of a team.
- Ability to use a smartphone.
- Ability to utilize phone and computer applications.
- Ability to use and assist users with remote meeting technology.
- Ability to embrace new technology to make the workplace more efficient.

Skill in:

- Apply general auditing and accounting principles.
- Prepare and maintain reports, records, audit worksheets, and logs.
- Assemble and analyze statistical and narrative data and make mathematical calculations quickly and accurately.
- Learn and apply the principles of personal property appraisal.
- Analyze situations accurately and adopt effective courses of action.
- Understand and follow oral and written instructions.
- Communicate clearly and concisely, both orally and in writing.
- Establish and maintain effective working relationships with those contacted in the course of work.

Including the above, additional "skill" requirements for **Auditor-Appraiser II:**

- Interpret and apply State and local policies, procedures, laws, and regulations related to the appraisal of real and personal property.
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- Adhere to the Modoc County Code of Safe Practices.

PHYSICAL DEMANDS:

Typical Physical Requirements:

Sit, stand, and walk for extended periods; ability to walk in uneven terrain; normal manual dexterity and hand-eye coordination; lift and move objects weighing up to 25 pounds; corrected hearing and vision to normal range; verbal communication; use of office equipment including computer, telephone, calculator, copiers, and FAX; operate a motor vehicle over a variety of road surfaces and in a variety of weather conditions.

Typical Working Conditions:

Work is performed in the office, outdoor, and driving environments; some assignments are performed alone in remote locations; with continuous contact with staff and the public.

Special Requirements:

Must complete a pre-employment background investigation. This position may be required to serve as a Disaster Service Worker during a County emergency.

Licensing and Certification:

Possession of, or ability to obtain an appropriate, valid California driver's license.

Auditor-Appraiser I: Within the first year of employment, the incumbent must receive a valid certificate issued by the California State Board of Equalization consistent with the eligibility requirements for auditor-appraisers who perform the duties according to California Revenue and Taxation Code Section 469.

Auditor-Appraiser II: In possession of a valid certificate issued by the California State Board of Equalization consistent with the eligibility requirements for auditor-appraisers who perform the duties according to California Revenue and Taxation Code Section 469.

Training:

Auditor-Appraiser I/II: Additional training for all classifications within the Auditor-Appraiser series will be required to meet standards set by the Board of Equalization. Types of training will vary depending upon the needs of the auditor-appraiser & office. Training may require travel or the ability to learn remotely through courses with instructors or self-taught [reading material] courses. Auditor-Appraisers with an Auditor-Appraiser's Certificate must complete 24 hours of qualified training annually to keep their certificate active. Auditor-Appraisers with an Advanced Appraiser's Certificate must complete 12 hours of qualified training annually to keep their certificate active.

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Auditor-Appraiser II: Possession of a bachelor's degree with the completion of at least eighteen (18) semester units of accounting and/or auditing coursework from an accredited college or university system that is acceptable by the California State Board of Equalization. Or the incumbent may be a licensed accountant in the State of California or has held the office of Assessor. Must have one year as an Auditor-Appraiser I, or one year of full-time experience in auditing business records and appraising property for tax assessment purposes.

This class specification lists the major duties and requirements of the job and is not all-inclusive. Incumbents may be expected to perform job-related duties other than those contained in this document and may be required to have specific job-related knowledge and skills.

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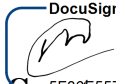
Final verified classification approved by:

DocuSigned by:

Pam Randall

Human Resources and Risk Management Director

Approved as to form:

DocuSigned by:

County Counsel

Received and filed by:

DocuSigned by:

Clerk of the Board