

**NOTICE OF PROPOSED CLASSIFICATION ACTIONS BY
THE HUMAN RESOURCES DIRECTOR**

The following actions are being posted in accordance with Civil Service Rule 109. In the absence of a protest addressed to the Human Resources Director, the proposed changes will become final seven (7) calendar days from the posting date.

Posting No: 22
Fiscal Year: 2016/2017
Posted Date: 10/31/2016
Reposted Date: N/A

RETITLE AND AMEND THE FOLLOWING JOB CODE(S):
(Job specification(s) attached)

Item #	Job Code	Former Title	New Title
1	4220	Personal Property Auditor	Tax Auditor
2	4222	Senior Personal Property Auditor	Senior Tax Auditor
3	4224	Principal Personal Property Auditor	Principal Tax Auditor

Protests on an item should be addressed to the Human Resources Director and can be submitted by mail to the City and County of San Francisco, Department of Human Resources, 1 South Van Ness Ave, 4th Floor, San Francisco, CA 94103 or by email to DHR.ClassificationActionPostings@sfgov.org. All protests must be received in writing no later than close of business seven (7) calendar days from the posting date, and must include the posting and item number(s), the basis on which the protest is submitted and identify the affected parties.

For additional information regarding this proposed classification action, please contact Victor H Vallejo, Clerk, at (415) 557-4894 or by email at Victor.h.Vallejo@sfgov.org.

Copies of this notice may be obtained from the Department of Human Resources or from the website at: <http://sfdhr.org/index.aspx?page=109>. Copies of Civil Service Rule 109 may be obtained from the Department of Human Resources, the office of the Civil Service Commission at 25 Van Ness Ave, Suite 720, San Francisco, CA 94102 or from the website at: <http://www.sfgov3.org/index.aspx?page=328>.

cc: All Employee Organizations
All Departmental Personnel Officers
DHR – Class and Comp Unit
DHR – Client Services Unit
DHR – Employee Relations Unit
DHR – Recruitment and Assessment Unit
DHR – Client Services Operations
Micki Callahan, DHR
Michael Brown, CSC
Sandra Eng, CSC
Christopher Colandene, SFERS
Devin Macaulay, Controller/ Budget Division
Theresa Kao, Controller/ Budget Division
E-File

**CITY AND COUNTY OF SAN FRANCISCO
DEPARTMENT OF HUMAN RESOURCES**

Title: ~~Personal Property Tax~~ Auditor
Job Code: 4220

DEFINITION

Under general supervision, is responsible for inspecting, analyzing and evaluating personal property holdings of business firms for ~~tax~~ assessment and audit purposes; may audit accounting and related records to verify accuracy of business tax returns ~~made under the Hotel Transient Tax Ordinance~~ (such as payroll expense tax, gross receipts tax, transient occupancy tax, parking tax, etc.) related to municipal and/or State codes and performs related duties as required.

~~Requires responsibility for: carrying out and explaining existing auditing procedures and methods in connection with personal property assessment activities; making regular contacts with the general public and representatives of business and commercial firms relative to tax assessment activities; preparing, checking and reviewing detailed financial and operational records and reports in connection with tax assessment activities.~~

DISTINGUISHING FEATURES

This is the journey-level classification in the ~~Personal Property Tax~~ Auditor series. It is distinguished from the 4222 Sr. ~~Personal Property Tax~~ Auditor class in that incumbents in the latter class examine and analyze more difficult and complex accounting, financial and operational records and documents related to applicable taxes and/or ~~personal property and fixtures of large commercial and industrial establishments~~. Although the 4220 ~~Personal Property Tax~~ Auditor exercises independent judgment in the application of audit methods and techniques, set procedures and standards are typically followed and work is subject to review by the Principal Auditor.

SUPERVISION EXERCISED

None.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

According to Civil Service Commission Rule 109, the duties specified below are representative of the range of duties assigned to this job code/class and are not intended to be an inclusive list.

1. Examines and audits accounting records, financial statements and related documents of industrial and commercial business firms in connection with the assessment of business taxes or valuation of business ~~personal property~~ prescribed by law.
2. Inspects and appraises personal property including merchandise, industrial machinery, office equipment and leasehold improvements, and reconciles financial, records and other related data.
3. Adjusts inventories for purchases, fabrications, processing and sales between last inventory

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data and the tax assessment date.

4. Reviews and discusses audit findings with property or business owners or their representatives.
5. Assists tax payers filing tax declarations in the Assessor's office in completing their declarations, and answers questions on personal property tax matters.
6. Supervises and instructs temporary clerks, during the assessment period, in the distribution of property tax demands and completion of demand notices during the filing season.
7. Examines books, accounts and supporting records relative to the purchase and use tax returns of tax payers and establishes tax liability or refunds.
8. Reviews probate inventories to ascertain the portion of such inventories which are subject to personal property tax.
9. Examines and assesses personal property stored in commercial warehouses; prepares work papers and reports of field auditing activities.
10. ~~May e~~Examines and audits accounting records, financial statements and related documents of parking operators, hotels operators, motels and other businesses guest houses in connection with the administration of the Hotel Transient Tax Ordinance applicable municipal and/or State codes.
- 11. Supports taxpayer appeals on business tax or property assessments and valuations and related matters.**

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of: the methods and practices used in auditing accounting and financial records; revenue and taxation codes pertaining to the assessment of relevant business taxes or valuation of personal business property.

Ability and Skill to: the application of accounting and auditing techniques to practical field problems; audit, and appraise business personal property or business taxes; analyze financial and accounting data and draw logical conclusions there from; maintain cooperative and effective relationships with the general public; prepare accurate and concise work papers and reports on auditing activities.

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills and/or license(s) which are required for employment in the classification. Please note, additional qualifications (i.e., special conditions) may apply to a particular position and will be stated on the exam/job announcement.

Education: Requires possession of a baccalaureate degree from an accredited college or university with major coursework in accounting, including at least eighteen (18) ~~twenty-four (24)~~

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semester units or twenty-seven (27) ~~thirty-six (36)~~ quarter units of accounting and/or auditing courses.

Experience:

Two (2) years of verifiable professional level experience as financial auditor or accountant, which must include preparation of financial statements and managerial reports.

License and Certification:

Positions at the Assessor/Recorder's Office require eligibility for certification from the California State Board of Equalization as an appraiser for property tax purposes. In accordance with the California State Board of Equalization, appointees to this class must possess or obtain permanent certification as an appraiser for property tax purposes within one (1) year of appointment, and must maintain certification as a condition of continued employment.

Substitution:

Additional qualifying experience may be substituted for the required education; however, no substitution is allowed for the eighteen (18) ~~twenty-four (24)~~ semester units or twenty-seven (27) ~~thirty-six (36)~~ quarter units of accounting and/or auditing courses. One (1) year of experience is equivalent to thirty (30) semester units or forty-five (45) quarter units.

SUPPLEMENTAL INFORMATION

PROMOTIVE LINES

To: 4222 SENIOR ~~Personal Property Tax~~ Auditor

From: ENTRANCE EXAMINATION

ORIGINATION DATE: 05/10/62

AMENDED DATE: 08/25/09; 05/31/2012; 10/xx/16 (Amended & Retitled)

REASON FOR AMENDMENT *To accurately reflect the current tasks, knowledge, skills & abilities, and minimum qualifications.*

BUSINESS UNIT(S): COMMN SFMTA SFCCD SFUSD

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Title: Senior ~~Personal Property~~ Tax Auditor
Job Code: 4222

DEFINITION

Under general supervision in the Assessor/Recorder's Office or the Treasurer/Tax Collector's Office, the Senior ~~Personal Property~~ Tax Auditor works both in the field and the office examining, analyzing and evaluating accounting, financial and operational records and documents, and/or ~~personal property~~ and fixtures in connection with the administration of ~~personal property tax, and business taxes (such as payroll expense tax, fees and other taxes~~ gross receipts tax, transient occupancy tax, parking tax, etc.) administered by these departments.

DISTINGUISHING FEATURES

This class is distinguished from 4224 Principal ~~Personal Property~~ Tax Auditor in that incumbents in the latter class exercise full supervision over subordinate staff. It is distinguished from 4220 ~~Personal Property~~ Tax Auditor in that incumbents in Class 4222 examine and analyze more difficult and complex accounting, financial and operational records and documents related to applicable taxes and/or personal property and fixtures of large commercial and industrial establishments.

SUPERVISION EXERCISED

May serve as lead worker to professional ~~staff~~ and clerical staff and act as supervisor in absence of class 4224 Principal Tax Auditor.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

According to Civil Service Commission Rule 109, the duties specified below are representative of the range of duties assigned to this job code/class and are not intended to be an inclusive list.

1. Examines and analyzes difficult and complex business and commercial accounting, financial and operational records and documents in order to verify that the records accurately reflect the cost of taxable assets, gross receipts and payroll expenses and related accounts reported on tax renditions.
2. Makes on-site visits to businesses to update business information and appraise ~~personal~~ property such as fixtures, office and restaurant equipment and leasehold improvements in order to determine the correct market value of taxable property.
3. Makes on-site visits to businesses to inspect and observe general business operations, activities and records in order to update information and verify that taxpayer's gross receipts, fees, and payroll expenses are in conformity with what has been recorded.
4. Communicates with taxpayers and their representatives in person, on the telephone and in writing, to resolve problems, review audit findings and to explain pertinent laws, regulations, codes and procedures to ensure correct reporting of payroll expense, gross receipts-, fees, and

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Title: Senior ~~Personal Property Tax~~ Auditor
Job Code: 4222

correct tax assessments.

5. Summarizes and documents audit and appraisal determinations by writing narratives and reports outlining the scope of examinations and inspections, procedures used and findings; makes recommendations and/or adjustments based on findings of audit/appraisal.

6. Instructs new and subordinate auditors in departmental policies and procedures, auditing methods, and use and application of city and state tax codes and ordinances, and may supervise the activities of auditors and clerical staff in the absence of the principal auditor.

7. Leads taxpayer appeals and will appear in court or legal proceedings when designated as an expert witness on business tax or business property assessments and valuations and related matters.

78. May drive a motor vehicle to businesses and inspection sites; work may entail travel outside the City and County.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of: general accounting and auditing principles and practices; methods used to audit and verify commercial accounting and bookkeeping entries, financial records and reports; laws, codes and ordinances applicable to auditing and assessment processes; methods used in the appraisal of commercial and industrial properties and fixtures for personal property tax or business tax purposes; laws, codes and ordinances applicable to auditing and assessment processes

Ability and Skill to: identify, extract, analyze and interpret information required to correctly determine tax obligation; effectively prioritize, coordinate and schedule multiple appointments and assignments; prepare clear, concise and accurate narrative audit reports, memos and correspondence; interact effectively and courteously with the public; establish and maintain effective working relationships; speak clearly, concisely and effectively in order to communicate work-related information; instructs new auditors; use a personal computer to research, extract and process information and prepare correspondence and reports.

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills and/or license(s) which are required for employment in the classification. Please note, additional qualifications (i.e., special conditions) may apply to a particular position and will be stated on the exam/job announcement.

Education:

Requires possession of a baccalaureate degree from an accredited college or university ~~with major coursework in accounting~~, including at least eighteen (18) ~~twenty-four (24)~~ semester units or twenty-seven (27) ~~thirty-six (36)~~ quarter units of accounting and/or auditing courses.

Experience:

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Two (2) years of verifiable professional-level accounting or auditing experience in the appraisal and assessment of personal property tax or payroll and business tax, including experience reviewing and verifying the accuracy of accounting reports, equivalent to the duties of Class 4220 ~~Personal Property~~ Tax Auditor; OR

License and Certification:

Positions at the Assessor/Recorder's Office require eligibility for certification from the California State Board of Equalization as an appraiser for property tax purposes. In accordance with the California State Board of Equalization, appointees to this class must possess or obtain permanent certification as an appraiser for property tax purposes within one (1) year of appointment, and must maintain certification as a condition of continued employment.

Substitution:

Additional qualifying experience may be substituted for the required education; however, no substitution is allowed for the **eighteen (18)** ~~twenty-four (24)~~ semester units or **twenty-seven (27)** ~~thirty-six (36)~~ quarter units of accounting and/or auditing courses. One (1) year of experience is equivalent to thirty (30) semester units or forty-five (45) quarter units.

Four (4) years of verifiable professional-level experience as financial auditor or accountant preparing financial statements and managerial reports, which must have included two (2) years of auditing experience reviewing and preparing audited financial statements and tax returns, may be substituted for the required experience.

SUPPLEMENTAL INFORMATION

PROMOTIVE LINES

To: 4224 Principal ~~Personal Property~~ Tax Auditor
From: 4220 ~~Personal Property~~ Tax Auditor

ORIGINATION DATE: January 1961

AMENDED DATE: 5/19/00, 05/31/2012, **10/XX/16 (Amended & Retitled)**

REASON FOR AMENDMENT *To accurately reflect the current tasks, knowledge, skills & abilities, and minimum qualifications.*

BUSINESS UNIT(S): COMMN SFMTA SFCCD SFUSD

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Title: ~~Principal Personal Property~~Tax Auditor
Job Code: 4224

DEFINITION

Under direction, is responsible for organizing and supervising business tax or business property audits or the appraisal of business personal property and fixtures of commercial and industrial firms for tax assessment purposes; ~~leads personally~~ audits of the more complex accounts and carries out specialized auditing, ~~and assessment,~~ and valuation assignments; or performs specialized auditing work in connection with import and export, bankruptcy, board of trade and probate matters involving personal business property and taxes (such as, payroll expense tax, gross receipts tax, transient occupancy tax, parking tax); and performs related duties as required.

~~Requires responsibility for: carrying out, interpreting and coordinating existing personal property audit assessment methods, and procedures; making regular important contacts with the general public or representatives of businesses or industrial firms in connection with personal property assessment; preparing, checking, reviewing and approving important records and reports relative to personal property assessments.~~

DISTINGUISHING FEATURES

This is the supervisory level classification in the ~~Personal Property~~Tax Auditor series. It is distinguished from the 4220 and 4222 classes in that incumbents in this class direct the work of other ~~Personal Property~~Tax Auditor classifications as well as plan and complete the most complex audits and analyses.

SUPERVISION EXERCISED

Directly supervises professional staff in classes 4220 ~~Personal Property~~Tax Auditor and 4222 Senior ~~Personal Property~~Tax Auditor, and other clerical staff.

EXAMPLES OF IMPORTANT AND ESSENTIAL DUTIES

According to Civil Service Commission Rule 109, the duties specified below are representative of the range of duties assigned to this job code/class and are not intended to be an inclusive list.

1. Assigns, supervises, reviews and approves the activities and field audits of subordinate ~~property~~ auditors; occasionally accompanies sub-ordinate auditors in the field and assists in completing more complex audits; examines auditor's findings and makes determinations as to final assessments.
2. Audits and supervises auditing activities relating to business tax and business property assessments and valuations of commercial warehouses, household and warehouse probate matters, board of trade, private trustee and court trust .
3. Interviews taxpayers and representatives of business and industrial firms relative to

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complaints on assessed evaluations or audit file findings.

4. Recommends or approves changes in assessed evaluations, audit file findings; plans, supervises and participates in the annual out-of-state audits ~~and tours~~.

5. Interprets City and State and ~~state~~ revenue and taxation codes to subordinate employees, the general public and representatives of businesses and industrial firms.

6. Plans and executes surveys covering the assessment of specialized classes of ~~personal~~ business property; inspects and reviews ~~household~~ property; returns and audits appraisals when necessary.

7. Oversees taxpayer appeals and may will appear in court or legal proceedings when designated as an expert witness on ~~personal~~ business tax or business property assessments and valuations and related matters.

8. Trains and supervises the training of ~~new~~ auditors and ~~seasonal~~ clerical staff.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of: general accounting and auditing principles and procedures; the methods and techniques -used in the appraisal of commercial property and fixtures; municipal and/or State and ~~revenue and taxation~~ codes pertaining to the assessment of personal property or business taxes due to the City.

Ability and Skill to: plan, assign and supervise the work of subordinate auditing personnel; make business tax audits and personal property appraisals of the most difficult and complex type; analyze existing audit, appraisal and assessment systems and make recommendations for their revision; analyze financial and accounting records and draw logical conclusions therefrom; prepare complex work papers and reports on audit and assessment matters.

MINIMUM QUALIFICATIONS

These minimum qualifications establish the education, training, experience, special skills and/or license(s) which are required for employment in the classification. Please note, additional qualifications (i.e., special conditions) may apply to a particular position and will be stated on the exam/job announcement.

Education:

Requires possession of a baccalaureate degree from an accredited college or university ~~with major coursework in accounting~~, including at least eighteen (18) ~~twenty-four (24)~~ semester units or twenty-seven (27) ~~thirty (30)~~ quarter units of accounting and/or auditing courses.

Experience:

Four (4) years of progressively responsible experience in accounting, auditing business taxes and appraisal of personal property and fixtures which must have included two (2) years of

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Title: ~~Principal Personal Property~~Tax Auditor
Job Code: 4224

experience performing accounting, auditing and appraisal of large commercial and industrial, firms or the administration of payroll and business taxes equivalent to the duties of class 4222 Senior ~~Personal Property~~ Auditor.

License and Certification:

Positions at the Assessor/Recorder's Office require eligibility for certification from the California State Board of Equalization as an appraiser for property tax purposes. In accordance with the California State Board of Equalization, appointees to this class must possess or obtain permanent certification as an appraiser for property tax purposes within one (1) year of appointment, and must maintain certification as a condition of continued employment.

Substitution:

Additional qualifying experience may be substituted for the required education; however, no substitution is allowed for the ~~eighteen (18) twenty-four (24)~~ semester units or ~~twenty-seven (27) thirty-six (36)~~ quarter units of accounting and/or auditing courses. One (1) year of experience is equivalent to thirty (30) semester units or forty-five (45) quarter units.

Six (6) years of professional-level progressively responsible experience as a financial auditor or accountant preparing financial statements and managerial reports, which must have included three (3) years of auditing experience reviewing and preparing audited financial statements and tax returns, may be substituted for the required experience.

SUPPLEMENTAL INFORMATION

PROMOTIVE LINES

To: Chief ~~Personal Property~~Tax Auditor
From: 4222 Senior ~~Personal Property~~Tax Auditor

ORIGINATION DATE: 06/01/1961

AMENDED DATE: 5/31/2012; 10/XX/16 (Amended & Retitled)

REASON FOR AMENDMENT *To accurately reflect the current tasks, knowledge, skills & abilities, and minimum qualifications.*

BUSINESS UNIT(S): COMMN SFMTA SFCCD SFUSD

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Title: Principal ~~Personal Property~~Tax Auditor
Job Code: 4224