

**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: 47
Fiscal Year: 2011/2012
Posted Date: 05/23/2012
Reposted Date: N/A

AMEND THE FOLLOWING JOB SPECIFICATION(S):
(Job specification(s) attached.)

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

For additional information regarding this proposed classification action, please contact Christina Penland, Senior Classification and Compensation Analyst, at (415) 557-4848 or by email at Christina.Penland@sfgov.org.

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 effected parties.

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 – Employee Relations Unit
DHR – Class and Comp Unit
DHR – Recruitment and Assessment Unit
DHR – Support Services
Anita Sanchez, CSC
Linda Cosico, DHR
Maria Newport, SFERS
E-File

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**Title: Personal Property Auditor
Job Code: 4220**

INTRODUCTION

Under general supervision, is responsible for inspecting, analyzing and evaluating personal property holdings of business firms for tax assessment purposes; may audit accounting and related records to verify accuracy of returns made under the Hotel Transient Tax Ordinance; 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 Auditor series. It is distinguished from the 4222 Sr. Personal Property Auditor class in that incumbents in the latter class examine and analyze more difficult and complex accounting, financial and operational records and documents and/or personal property and fixtures of large commercial and industrial establishments. Although the 4220 Personal Property 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.

MAJOR, 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 personal property taxes 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 data and the tax assessment date.
4. Reviews and discusses audit findings with property owners or their representatives.
5. Assists tax payers filing tax declarations in the Assessor's office in completing their

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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 examine and audit accounting records, financial statements and related documents of hotels, motels and other guest houses in connection with the administration of the Hotel Transient Tax Ordinance.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

Requires knowledge of: the methods and practices used in auditing accounting and financial records; revenue and taxation codes pertaining to the assessment of personal property.

Requires skill in: the application of accounting and auditing techniques to practical field problems.

Requires ability to: audit and appraise personal property; 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 ~~18~~ twenty-four (24) semester units or ~~24~~ thirty-six (36) quarter units of accounting and/or auditing courses; ~~OR~~

~~Possession of a valid Certified Public Accountant License, and completion of at least 18 semester units or 24 quarter units of accounting and/or auditing coursework from an accredited college or university; AND~~

Experience:

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

Substitution:

Additional qualifying experience may be substituted for ~~up to two (2) years of~~ the required education; however, no substitution is allowed for ~~the 18 twenty-four (24)~~ semester units or ~~24 thirty-six (36)~~ quarter units of Accounting and/or Auditing courses. One ~~(1) year (2,000 hours)~~ of experience is equivalent to ~~thirty (30)~~ semester units or ~~forty-five (45)~~ quarter units.

LICENSE AND CERTIFICATION

Positions at the Assessor/Recorder's Office require ~~possession-eligibility for certification from the California State Board of Equalization as an appraiser for property tax purposes of a valid Permanent Appraiser's Certificate issued by the California State Board of Equalization within one year of appointment, and maintain certification to meet state requirements. 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.~~

~~Possession of a valid California Driver's License and ability to meet insurability standards.~~

SUPPLEMENTAL INFORMATION

None.

PROMOTIVE LINES

To: 4222 Senior Personal Property Auditor

From: ~~Original~~ Entrance Examination

ORIGINATION DATE:

AMENDED DATE: 5/10/62, 8/25/09, 5/xx/2012

REASON FOR AMENDMENT

To accurately reflect the current tasks, knowledge, skills and abilities defined in the most recent job analysis conducted for this job code.

BUSINESS UNIT(S):

COMMN SFCCD SFUSD

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**Title: Senior Personal Property Auditor
Job Code: 4222**

INTRODUCTION

Under general supervision in the Assessor/Recorder's Office or the Treasurer/Tax Collector's Office, the Senior Personal Property 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, business tax, payroll expense tax, fees and other taxes administered by these departments.

DISTINGUISHING FEATURES

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

SUPERVISION EXERCISED

May serve as lead worker to professional staff and act as supervisor in absence of [class 4224](#) Principal Auditor.

MAJOR, 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, ~~and~~ gross receipts, ~~and~~ fees, and 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;

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Job Code: 4222**

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 tax codes and ordinances; may supervise the activities of auditors and clerical staff in the absence of the principal auditor.
7. May drive a motor vehicle to businesses and inspection sites; work may entail travel outside the City and County.
8. Performs related duties as required.

IMPORTANT AND ESSENTIAL KNOWLEDGES, 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 purposes; laws, codes and ordinances applicable to auditing and assessment processes

Ability 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/Training:

Requires Possession of a baccalaureate degree from an accredited four-year college or university with major coursework in accounting, including at least 18-twenty-four (24) semester units or 24 thirty-six (36) quarter units of accounting and/or auditing courses, or possession of a valid Certified Public Accountant License; OR

Possession of a valid Certified Public Accountant License, and completion of at least 18 semester units or 24 quarter units of accounting and/or auditing coursework from an accredited college or university

Experience:

~~AND~~ Two (2) years of verifiable professional-level accounting or auditing experience in the appraisal

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and assessment of personal property tax or payroll and business tax, including experience reviewing and verifying the accuracy of accounting reports, with duties equivalent to the duties ~~those~~ of Class 4220 Personal Property Auditor; ~~(experience must include reviewing and verifying the accuracy of accounting reports)~~ OR

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) of auditing experience reviewing and preparing audited financial statements and tax returns.

Substitution:

Additional qualifying experience may be substituted for the required education; however, no substitution is allowed for the twenty-four (24) semester units or 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.

LICENSE AND CERTIFICATION

~~Possession of a valid California Driver's License~~

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.

PROMOTIVE LINES

To: 4224 Principal Personal Property Auditor

From: 4220 Personal Property Auditor

ORIGINATION DATE: January 1961

AMENDED DATE: 5/19/00, 05/xx/2012

REASON FOR AMENDMENT *To accurately reflect the current tasks, knowledge, skills and abilities defined in the most recent job analysis conducted for this job code.*

BUSINESS UNIT(S): COMMN SFCCD SFUSD

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**Title: Principal Personal Property Auditor
Job Code: 4224**

INTRODUCTION

Under direction, is responsible for organizing and supervising the appraisal of personal property and fixtures of commercial and industrial firms for tax assessment purposes; personally audits the more complex accounts and carries out specialized auditing and assessment assignments; or performs specialized auditing work in connection with import and export, bankruptcy, board of trade and probate matters involving personal property taxes; and performs related duties as required.

Requires responsibility for: carrying out, interpreting and coordinating existing personal property tax 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 matters; 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 Auditor series. It is distinguished from the 4220 and 4222 classes in that incumbents in this class direct the work of other Personal Property 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 Auditor and 4222 Senior Personal Property Auditor.](#)

MAJOR, 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 commercial warehouses, household and warehouse probate matters, board of trade, private trustee and court trust assessments.
3. Interviews taxpayers and representatives of business and industrial firms relative to complaints on assessed evaluations.
4. Recommends or approves changes in assessed evaluations; plans, supervises and participates in the annual out-of-state audit tours.
5. Interprets state revenue and taxation codes to subordinate employees, the general public and representatives of businesses and industrial firms.

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6. Plans and executes surveys covering the assessment of specialized classes of personal property; inspects and reviews household property; returns and audits appraisals when necessary.
7. May appear in court as an expert witness on personal property matters.
8. Trains and supervises the training of new auditors and seasonal clerical staff.

IMPORTANT AND ESSENTIAL KNOWLEDGES, SKILLS, AND ABILITIES

Knowledge, Abilities and Skills: Requires comprehensive knowledge of: general accounting and auditing principles and procedures; the methods and techniques -used in the appraisal of commercial property and fixtures; revenue and tax codes pertaining to the assessment of personal property.

Requires considerable ability to, plan, assign and supervise the work of subordinate auditing personnel; make business personal property appraisals of the most difficult and complex type; analyze existing 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 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 completion of a four-year college or university, with a baccalaureate degree, with major course work in accounting.~~

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

Experience:

~~Requires four (4) years of progressively responsible experience in accounting, auditing and appraisal of personal property and fixtures which must have included two (2) years of 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; OR; or an equivalent combination of training and experience.~~

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

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Title: Principal Personal Property Auditor
Job Code: 4224

[returns.](#)

[Substitution:](#)

[Additional qualifying experience may be substituted for the required education; however, no substitution is allowed for the twenty-four \(24\) semester units or 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.](#)

LICENSE AND CERTIFICATION

~~[Requires a valid state motor vehicle operator's license.](#)~~

[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.](#)

SUPPLEMENTAL INFORMATION

PROMOTIVE LINES

To: Chief Personal Property Auditor

From: [4222](#) Senior Personal Property Auditor

ORIGINATION DATE: 06/01/1961

AMENDED DATE: [5/xx/2012](#)

REASON FOR AMENDMENT *To accurately reflect the current tasks, knowledge, skills and abilities defined in the most recent job analysis conducted for this job code.*

BUSINESS UNIT(S): COMMN SFCCD SFUSD