

**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: 8
Fiscal Year: 2024/2025
Posted Date: 11/15/2024
Reposted Date: N/A

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

Item #	Job Code	Title	Bargaining Unit
1	4220	Tax Auditor-Appraiser	7
2	4222	Senior Tax Auditor-Appraiser	7
3	4224	Principal Tax Auditor-Appraiser	7

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.

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: [Rule 109 Position Classification and Related Rules | Civil Service Commission](#).

- 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
- Carol Isen, DHR
- Sandra Eng, CSC
- Erik Rapoport, SFERS
- Theresa Kao, Controller/ Budget Division
- E-File

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

**Title: Tax Auditor-Appraiser
Job Code: 4220**

DEFINITION

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

~~Requires responsibility for: carrying out and explaining existing auditing procedures and methods in connection with business 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 Tax Auditor-Appraiser series. It is distinguished from the 4222 Sr. Tax Auditor-Appraiser 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 property and fixtures of large commercial and industrial establishments. Although the 4220 Tax Auditor-Appraiser 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 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 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~~

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~~of property tax demands and completion of demand notices during the filing season.~~

- ~~7.6.~~ Examines books, accounts and supporting records relative to the purchase and use tax returns of tax payers and establishes tax liability or refunds.
- ~~8.7.~~ Reviews probate inventories to ascertain the portion of such inventories which are subject to personal property tax.
- ~~9.8.~~ Examines and assesses personal property stored in commercial warehouses; prepares work papers and reports of field auditing activities.
- ~~10.9.~~ Examines and audits accounting records, financial statements and related documents of parking operators, hotel operators, and other businesses in connection with the administration of the applicable municipal and/or State codes.
- ~~11.10.~~ Supports appeals activities, such as conducting research and assembling appeals packages.

KNOWLEDGE, SKILLS, AND ABILITIES

Knowledge of: 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 business property.

Ability or Skill to: apply accounting and auditing techniques to practical field problems; audit and appraise business 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 ~~twenty-four (24)~~ **eighteen (18)** semester units or ~~thirty-six (36)~~ **twenty-seven (27)** quarter units of accounting and/or auditing courses.

Experience:

~~Two (2)~~ **One (1)** 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,

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and must maintain certification as a condition of continued employment.

Substitution:

Additional qualifying experience may be substituted for the required education on a year-for-year basis; however, no substitution is allowed for the ~~twenty-four (24)~~ **eighteen (18)** semester units or ~~thirty-six (36)~~ **twenty-seven (27)** 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.

Possession of an accountant license from the State of California (Certified Public Accountant or CPA) may be substituted for the one (1) year of the required professional level experience.

SUPPLEMENTAL INFORMATION

PROMOTIVE LINES

To: 4222 Senior Tax Auditor-Appraiser

ORIGINATION DATE: 05/10/62

AMENDED DATE: 8/25/09; 5/31/12; 03/29/17; XX/XX/XX

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 Tax Auditor-Appraiser
Job Code: 4222**

DEFINITION

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

DISTINGUISHING FEATURES

This class is distinguished from 4224 Principal Tax Auditor-Appraiser in that incumbents in the latter class exercise full supervision over subordinate staff. It is distinguished from 4220 Personal Tax Auditor-Appraiser 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 property and fixtures of large commercial and industrial establishments.

SUPERVISION EXERCISED

May act as lead worker to subordinate professional, technical, and 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. 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 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 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.

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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; may supervise the activities of auditors and clerical staff in the absence of the principal auditor.
7. Prepares appeal packages for properties under assessment appeal; may testify and/or present before an Appeals Board and/or tax hearings or other quasi-judicial bodies.

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 or 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 ~~twenty-four (24)~~ **eighteen (18)** semester units or ~~thirty-six (36)~~ **twenty-seven (27)** quarter units of accounting and/or auditing courses.

Experience:

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 Tax Auditor-Appraiser.

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:

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Job Code: 4222

Additional qualifying experience may be substituted for the required education on a year-for-year basis; however, no substitution is allowed for the ~~twenty-four (24)~~ **eighteen (18)** semester units or ~~thirty-six (36)~~ **twenty-seven (27)** 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) of auditing experience reviewing and preparing audited financial statements and tax returns, may be substituted for the required experience.

Possession of an accountant license from the State of California (Certified Public Accountant or CPA) may be substituted for one (1) year of the required professional level experience.

SUPPLEMENTAL INFORMATION

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

PROMOTIVE LINES

To: 4224 Principal Tax Auditor-Appraiser

From: 4220 Tax Auditor-Appraiser

ORIGINATION DATE: January 1961

AMENDED DATE: 5/19/00; 05/31/12; 03/29/17; XX/XX/XX

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 Tax Auditor-Appraiser
Job Code: 4224**

DEFINITION

Under direction, is responsible for organizing and supervising business tax or business property audits or the appraisal of business property and fixtures of commercial and industrial firms for tax assessment purposes; leads audits of the more complex accounts and carries out specialized auditing, assessment, and valuation assignments; or performs specialized auditing work involving business property and taxes (such as, payroll expense tax, gross receipts tax, transient occupancy tax, parking tax).

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

DISTINGUISHING FEATURES

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

SUPERVISION EXERCISED

Supervises subordinate professional, technical, and 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 auditors; occasionally accompanies subordinate 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 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.
5. Interprets City and 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 business property; inspects and reviews property; returns and audits appraisals when necessary.

7. Represents the department before an Appeals Board, and/or tax hearings; appears as an expert witness before judicial and quasi-judicial bodies; makes presentations at public or private hearings.

KNOWLEDGE, SKILLS, AND ABILITIES

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

Ability or 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 ~~twenty four (24)~~ **eighteen (18)** semester units or ~~thirty six (36)~~ **twenty-seven (27)** 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 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 Tax Auditor-Appraiser.

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 **on a year-for-year basis**; however, no substitution is allowed for the ~~twenty four (24)~~ **eighteen (18)** semester units or ~~thirty six (36)~~ **twenty-seven (27)** quarter units of Accounting and/or Auditing courses.

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Title: Principal Tax Auditor-Appraiser
Job Code: 4224

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.

Possession of an accountant license from the State of California (Certified Public Accountant or CPA) may be substituted for one (1) year of the required experience in accounting, auditing business taxes and appraisal of personal property and fixtures; however no substitution is allowed for the 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 Tax Auditor-Appraiser.

SUPPLEMENTAL INFORMATION

PROMOTIVE LINES

To: Chief Tax Auditor-Appraiser

From: 4222 Senior Tax Auditor-Appraiser

ORIGINATION DATE: 06/01/1961

AMENDED DATE: 5/31/12; 03/29/17; ~~XX/XX/XX~~

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

BUSINESS UNIT(S): COMMN SFMTA SFCCD SFUSD