

DUTY STATEMENT

CURRENT
 PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Supervising Property Appraiser		WORKING TITLE Supervisor, Legal Entity Ownership Program	
DEPARTMENT/DIVISION/DISTRICT/UNIT County-Assessed Properties Division		SPECIFIC LOCATION ASSIGNED TO Sacramento	
SEERA DESIGNATION Nonrepresented	BARGAINING UNIT S01	WORK WEEK GROUP E	CERTIFICATES REQUIRED BOE Appraiser Certificate
FINGERPRINTS/BACKGROUND CHECK REQUIRED <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	BILINGUAL POSITION <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No	SUPERVISION EXERCISED Yes	
INCUMBENT		POSITION NUMBER (Agency-Unit-Class-Serial)	

The mission of the State Board of Equalization is to serve the public through fair, effective and efficient tax administration.

POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS

Under the general direction of the Principal Property Appraiser, Legal Entity Ownership Program (LEOP), County-Assessed Properties Division (CAPD), the Supervising Property Appraiser, LEOP, plans, organizes, directs, and evaluates the work of staff in the examination of change in control and ownership filings of legal entities (i.e., corporations, limited liability companies, and partnerships) to determine if a re-assessable event occurred and to notify county assessors of such event. The supervisor is responsible for managing review of BOE-100-B filings to ascertain whether or not a transaction resulted in a change in control under Revenue and Taxation Code section 64(c) or change in ownership under section 64(d) and if the transaction qualifies for exclusion under certain statutory and regulatory provisions. The supervisor also serves as a key member of the CAPD management team and is a part of the Property Tax Department's and Board's overall management team.

Revenue and Taxation Code sections 480.1 and 480.2 requires legal entities to file a change in ownership statement with the State Board of Equalization within 90 days of a change in control or ownership under section 64(c) or 64(d). Further, section 64(e) requires the California Franchise Tax Board (FTB) to assist the Board in the discovery of such changes; Board staff mails requests to file form BOE-100-B to entities indicating involvement in such a change on its tax return if the entity has not otherwise filed. Determination of change under section 64(c) or 64(d), unless excluded, results in reassessment of the property owned by the entity that has undergone the change. Review of mandated filings are an analysis of transfers of ownership interests in a legal entity (i.e. corporate voting stock, capital and profits) by interpreting and applying provisions of statute to determine if more than 50% ownership interests are obtained by one person or another legal entity or cumulatively more than 50% of original co-owners' interests transferred since a prior 62(a)(2) exclusion. The Board notifies county assessors statewide of affected parcels that must be reappraised for property tax purposes. Travel to in-state locations may be required up to 10 percent of the time by automobile or airplane.

Candidate must be able to perform the following essential job functions with or without reasonable accommodation.

PERCENTAGE OF TIME SPENT	DUTIES
70%	<p><u>ESSENTIAL JOB FUNCTIONS</u></p> <p>Plans, organizes, directs, and evaluates the on-going work of legal entity ownership program staff responsible for the review and analysis of change in ownership statement filing reviews to ensure proper interpretation and application of statute. Reviews, analyzes, and edits written analysis and checklists completed by staff to ensure that all necessary steps were conducted during the filing review, that the determination of whether or not the entity experienced a change in control or ownership or qualifies for exclusion is supported, and that the Supplemental Analysis draft reflects the findings of the review and is written in a clear and concise manner. Edits written drafts of Supplemental Analysis that are distributed to county assessors with certain filings discussing the nature of the transaction that includes the subject entity and indirectly acquired entities that are also subject to reassessment. Provides input, questions, and feedback to staff on their filing review and written analysis. Provides recommendations to Principal Property Appraiser on interpretation of property tax law and regulations in reference to the LEOP program.</p>

15%	Provides guidance on the examination of filings and information presented to county assessors as part of the monthly Notice of Findings reports. Reviews filing information compiled by staff for dissemination to assessors. Verifies all information prepared for assessors on entities that failed to file form BOE-100-B in response to the Board’s request to file which are subject to penalty under section 482(b). Travel to in-state locations may be required up to 10 percent of the time by automobile or airplane.
15%	Responsible for handling the most difficult and/or politically sensitive topics and issues in LEOP. Reviews and edits written responses prepared by staff in response to inquiries from taxpayers and county assessors’ offices. Coordinates with legal staff and management on change in ownership matters. Prepares correspondence to county assessors as to amended filings and filings made by entities subsequent to being penalized by the assessor. Responds to highly technical issues identified in filings and posed by taxpayers or their representatives.
10%	Determines staffing needs for the unit; develops and sets priorities; interviews and hires new employees; ensures that employees take mandatory training classes; maintain and reviews measures of employee performance and output; evaluates employee work performance, prepares performance evaluations, and handles corrective action issues appropriately; and prepares and maintain monthly production reports.
5%	Participates in the evaluation and formulation of division and department policies as a member of the Property Tax Department management team. Represents the division in meetings of the Board, the California Assessors’ Association and its committees, and other government agencies. Performs other duties as required.
<u>MARGINAL JOB FUNCTIONS</u>	

WORK ENVIRONMENT OR PHYSICAL ABILITIES REQUIRED FOR THE JOB (if applicable):

Work Environment:

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Physical Abilities:

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- Additional Requirements/Expectations:**
- Possess a valid California driver license.
 - Maintain a BOE Appraiser Certification.
 - Travel may be required in-state locations up to 10 percent of the time by automobile or airplane.

I have read this duty statement and fully understand that I must perform the Essential Job Functions of my position with or without reasonable accommodation.

PRINT EMPLOYEE NAME	EMPLOYEE’S SIGNATURE	DATE
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I certify that the above accurately represents the duties of the position and that I have reviewed these duties with the above named employee.

PRINT SUPERVISOR NAME	SUPERVISOR’S SIGNATURE	DATE
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HRD Approval Date: 4/2/19 **C&P Analyst Initials: RAS**