



California State Board of Equalization

DUTY STATEMENT

☐ CURRENT
☐ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Senior Specialist Property Appraiser		WORKING TITLE Technical Advisor	
DEPARTMENT/DIVISION/DISTRICT/UNIT Taxpayers' Rights Advocate Office		SPECIFIC LOCATION ASSIGNED TO Sacramento	
SEERA DESIGNATION Rank and File	BARGAINING UNIT 01	WORK WEEK GROUP 2	CERTIFICATES REQUIRED None
FINGERPRINTS/BACKGROUND CHECK REQUIRED ☐ Yes ☒ No	BILINGUAL POSITION ☐ Yes ☒ No	SUPERVISION EXERCISED Lead person for other technical advisors on property tax	
INCUMBENT		POSITION NUMBER (Agency-Unit-Class-Serial) 290-305-5449- XXX	
<i>The mission of the State Board of Equalization is to serve the public through fair, effective and efficient tax administration.</i>			
POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS Under the general direction of the Taxpayers' Rights Advocate, the Senior Specialist Property Appraiser independently, or acting in a lead person capacity, performs activities related to investigation and analysis of taxpayer complaints and problems in the area of property taxes, facilitating resolution of such complaints or problems. The Senior Specialist Property Appraiser monitors Board programs under property taxes law for uniform treatment of taxpayers and the public; makes recommendations to the Taxpayers' Rights Advocate regarding the formulation of Board programs on property tax matters, and evaluates issues raised by taxpayers for trends and proposes changes in State and local program administration to resolve recurring problems. Candidate must be able to perform the following essential job functions with or without reasonable accommodation.			
PERCENTAGE OF TIME SPENT	DUTIES		
65%	<u>ESSENTIAL JOB FUNCTIONS</u> Investigation of Taxpayer Problems: Investigates and facilitates the resolution of taxpayer complaints, and problems involving a wide variety of property tax assessment and collection issues. Investigation may be from direct contact with the Advocate's office or referred by Board Members, the State Controller, or legislators' offices. Tactfully handles and negotiates resolution of sensitive and complex taxpayer issues or concerns which may involve local government officials (assessors and tax collectors) and their managers, high-level Board managers, Board Members, and legislators. Works on the most difficult and complex cases, that involve property tax law and legal interpretations that are not readily defined in law that are unique to specific areas. Provides taxpayers with written and/or oral written responses to their concerns and inquiries, describing both the content and basis of the findings and instructing the taxpayer on their rights within the process. Maintains records on taxpayer contacts and cases worked. Gathers and analyzes data from complaints and problems to identify recurring areas of conflict or misunderstanding, and review Board and local property taxes programs for equitable treatment of taxpayers and the public reporting any inequities to the Advocate. Reviews taxpayers' concerns and complaints to identify possible legislative, administrative, or procedural changes that will: (1) enhance taxpayer understanding regarding the property tax system, or (2) promote uniform practices of property tax appraisal and assessment. Identifies laws and procedures that present barriers or undue burdens to taxpayers attempting to comply with the tax law, to bring them to the attention of management.		

20%	Program Review and Taxpayer Education: Reviews procedures for developing and disseminating information on property tax assessment matters and prompt resolution of inquiries to ensure adequacy. Examines property tax forms prescribed by the Board to ensure they promote taxpayer compliance and are necessary and germane to the assessment function. Initiate recommendations for law, regulation, policy, or procedural changes as needed, using established department channels for such recommendations. Reviews publications and other written materials being developed or revised by the Property Tax Department for clarity and to be apprised of current property tax assessment matters. Makes recommendations for changes in property taxes policy and procedures to enhance the quality and effectiveness of the Board's and local governments' customer service goals. Investigates identified problem areas in property taxes policies and procedures; proposes corrective action for executive management.	
10%	Bill of Rights Hearing and Special Projects: Assists assessors in their efforts to provide education and instruction to local taxpayers and assessors' staff for the purpose of promoting taxpayer understanding and compliance with property tax laws. Develops material, written in simple terms aimed to help taxpayers understand various property tax topics. In conjunction with the Advocate, prepares the Taxpayers' Rights Advocate's Annual Report. In conjunction with the Advocate and Board Proceedings Division, prepares for the Taxpayers' Bill of Rights annual hearing. Works with Board staff and local government offices in resolving issues raised at the hearing and notifying the Advocate and other parties of how issues were resolved. Participates as a team member on a wide variety of special projects involving issues related to tax program administration. Acts as the Taxpayers' Rights Advocate's technical expert when conferring with program management and specialists on matters of property taxes policy and legal interpretation. Reviews and provides input on draft or proposed legislation and legislative analysis' prepared by the agency. Makes presentations on the Taxpayers' Rights Advocate Office and other property tax administration issues to agency staff or at California Assessors' Association meetings.	
	<u>MARGINAL JOB FUNCTIONS</u>	
5%	As needed, performs other job-related duties to cover workload.	
WORK ENVIRONMENT OR PHYSICAL ABILITIES REQUIRED FOR THE JOB (if applicable):		
Work Environment:		
Physical Abilities:		
Remain in stationary position, consistent with office work, for extended periods of time.		
Additional Requirements/Expectations:		
<i>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.</i>		
PRINT EMPLOYEE NAME	EMPLOYEE'S SIGNATURE	DATE
<i>I certify that the above accurately represents the duties of the position and that I have reviewed these duties with the above named employee.</i>		
PRINT SUPERVISOR NAME	SUPERVISOR'S SIGNATURE	DATE
HRD Approval Date: 10/27/2026		C&P Analyst Initials: MM



DUTY STATEMENT

SCHEDULE TO BE WORKED/WORKING HOURS Monday - Friday		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION Associate Property Appraiser		WORKING TITLE Technical Advisor	
DEPARTMENT/DIVISION/DISTRICT/UNIT Taxpayers' Rights Advocate Office		SPECIFIC LOCATION ASSIGNED TO Sacramento, CA	
SEERA DESIGNATION Rank and File	BARGAINING UNIT 01	WORK WEEK GROUP 2	CERTIFICATES REQUIRED Property Tax Appraiser
FINGERPRINTS/BACKGROUND CHECK REQUIRED ☐ Yes ☒ No	BILINGUAL POSITION ☐ Yes ☒ No	SUPERVISION EXERCISED None	
INCUMBENT		POSITION NUMBER (Agency-Unit-Class-Serial) 290-305-5444-003	

The mission of the State Board of Equalization is to serve Californians through fair and transparent administration of Property Tax, the Alcoholic Beverage Tax, and the Tax on Insurers to strengthen communities and support state and local services.

POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS

Under the general direction of the Chief of the Taxpayers' Rights Advocate (TRA) office, the Associate Property Appraiser performs activities related to investigation and analysis of taxpayer complaints and problems in the area of property taxes, facilitating resolution of such complaints or problems. Evaluates issues raised by taxpayers for trends and recurring issues; and reviews the adequacy of procedures for the distribution of information regarding property tax matters and resolution of taxpayer inquiries.

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

PERCENTAGE OF TIME SPENT	DUTIES
55%	ESSENTIAL JOB FUNCTIONS Investigation of Taxpayer Problems: Independently investigates and facilitates resolution of taxpayer complaints and problems involving a wide variety of property tax assessment and collection issues. Investigation may be from a taxpayer's direct contact with the Advocate's office or referred by Board Members, the State Controller, or legislators' offices. Tactfully handles and analyzes sensitive taxpayer problems or concerns which may involve local government officials (Assessors and tax collectors) and their staff; or may involve our own agency's departments or divisions since the State Board of Equalization (BOE) assesses certain property and co-administers exemption programs with local County Assessors. Ensures that taxpayers are treated fairly according to the law. Works on cases of moderate complexity that involve property tax law, regulations and guidance that are unique to specific areas. Cases involve various aspects of property appraisal, exclusion or exemption issues, property tax charges and penalties, or appeals. Communicates with taxpayers to understand the nature of their problem. Conducts research on the law, rules, and guidance pertinent to the taxpayer's problem. Contacts local government offices to obtain information about the taxpayer's property and its assessment or property tax bill. Provides taxpayers with written and/or oral responses to address their concerns, describing both the basis of the findings and instructing the taxpayer on their rights within the process.

PERCENTAGE OF TIME SPENT	DUTIES
	ESSENTIAL JOB FUNCTIONS (<i>continued</i>)
25%	Assistance to Taxpayers and Management: Provides property tax information to taxpayers on the more difficult and complex assessment issues. Provides written and oral assistance to taxpayers regarding the appraisal and assessment of their property for property tax purposes; as well as on the collection of property taxes. Maintains records on taxpayers' contacts and cases worked. Gathers and analyzes data from complaints and problems to identify recurring areas of conflict or misunderstanding between taxpayers and the government agencies assessing their property. Review and approve possible changes to guidance or identifies additional information needed to be disseminated. Identifies laws and procedures that present barriers or undue burdens to taxpayers attempting to comply with the tax laws and bring them to the attention of management. Assists management and senior level appraisers with the more complex change in ownership and new construction events resulting in appraising the taxpayer's property for property tax purposes.
15%	Program Review and Taxpayer Education Projects: Independently reviews the adequacy of procedures for distribution of information regarding property tax matters between and among the Board, Assessors and taxpayers; and review procedures for the prompt resolution of Board, Assessor, and taxpayer inquiries or taxpayer complaints and problems. Develops material or updates existing material, written in simple non-technical terms aimed to help taxpayers understand various property tax topics and educate taxpayers. These educational projects are done to assist assessors in their efforts to provide education and instruction to local taxpayers for the purpose of promoting taxpayer understanding and compliance with property tax laws.

PERCENTAGE OF TIME SPENT	DUTIES
5%	MARGINAL JOB FUNCTIONS Performs other job related duties, as needed.

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

Work Environment:

Physical Abilities:

Additional Requirements/Expectations:

- Possess a valid California driver's license.
- Maintain a State Board of Equalization appraiser certification.
- Computer proficient in Microsoft Office or equivalent programs.
- Ability to learn and apply property tax law and rules.

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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HRB APPROVAL DATE 6/23/2026	C&P ANALYST INITIALS JK
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