California Department of Tax and Fee Administration

DUTY STATEMENT

☐ CURRENT
☐ PROPOSED

SCHEDULE TO BE WORKED/WORKING HOURS		EFFECTIVE DATE	
CIVIL SERVICE CLASSIFICATION		WORKING TITLE	
Senior Forest Property Appraiser		**Senior Forest Property Appraiser**	
DIVISION/OFFICE/UNIT		SPECIFIC LOCATION ASSIGNED TO	
BTFD/Program & Compliance Bureau			
SEERA DESIGNATION	BARGAINING UNIT	WORK WEEK GROUP	CERTIFICATES REQUIRED
Supervisory	**S01**	**E**	**Professional Forester**
FINGERPRINTS/BACKGROUND CHECK REQUIRED	BILINGUAL POSITION	SUPERVISION EXERCISED	
☒ Yes ☐ No	☐ Yes ☒ No	**Yes**	
INCUMBENT		POSITION NUMBER *(Agency-Unit-Class-Serial)*	
		291-515-5016-	

The mission of the California Department of Tax and Fee Administration is to make life better for Californians by fairly and efficiently collecting the revenue that supports our essential public services.

POSITION'S ORGANIZATIONAL SETTING AND MAJOR FUNCTIONS

Under the general direction of the Chief, Program and Compliance Bureau, the Senior Forest Property Appraiser (SFPA) performs duties to support the administration of the Timber Yield Tax to ensure that forest products are taxed as they are harvested required by the Revenue and Taxation Code. The incumbent supervises Associate Forest Property Appraisers (AFPA) in the evaluation of harvest plans, harvest operations, and the purchase of standing timber from both public and private timber lands. The incumbent will serve as a subject matter expert for the Timber Yield Tax Program within the California Department of Tax and Fee Administration (CDTFA). The incumbent plans, organizes, and directs the work of forest property appraisers in setting timber values to be enrolled on the semi-annual "harvest value" schedule used by all timber harvesters in computing the amount of tax due. The incumbent performs the more complex studies of economic factors and trends affecting timber, the timber industry, and forest property values and valuation practices. This position may require the incumbent to travel up to sixty-five percent (65%) of the time.

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

PERCENTAGE OF TIME SPENT	DUTIES
	ESSENTIAL JOB FUNCTIONS
45%	Supervise the AFPA's in the evaluation of harvest plans, harvest operations, and sales of standing timber on both public and private lands. Plan, organize, and direct the work of the AFPA's in a comprehensive analysis of all timber sales both private and public, adjusting sales data to compensate for bidding practices that distort data by species and age. In addition to supervising the appraisal work of AFPAs, the SFPA is responsible for conducting timber value appraisals for the TVA's in their areas of responsibility. Field[MD2.1] examines timber sales to determine type and quality of the timber, the harvest systems used, and comparability with other timber sales. Prepares, recommends, presents, and defends semi-annual timber values for the cost area before Bureau management, the Timber Advisory Committee, and the CDTFA. The schedule is used by all timber operators in determining the quarterly tax due. Reviews scaling data provided by all scaling bureaus for accuracy; reviews and approves all scaling bureau billing invoices for payment by accounting; helps to develop annual scaling bureau budgets; updates semi-annual registration decision spreadsheets
15%	Provide support to the AFPA's in their post-harvest evaluation of harvest plans. Provide support as requested by audit, compliance, and registration staff responsible for verifying the accuracy of the quarterly tax returns as to the amount of tax due and the location of the harvest by county as the revenues are returned to the county in which the harvest took place.
15%	Perform the most complex post-harvest evaluations to assure full compliance. This involves operators with multiple location harvest plans, multiple species and age of stand issues. (Since the trees are already removed from the site, only the most qualified forester can discern the distinctions needed from the harvested trees and remaining stands). Directs and conducts sawmill surveys; analyzes sawmill scale data for purchased logs; conducts log price studies; investigates and determines timber owner and harvest details; initiates and directs appropriate collection action; completes most complex field billing orders. Directs and conducts various studies relating to timber tax operations and makes recommendations to the Bureau Chief.

15%	Present value data before CDTFA staff, the Timber Advisory Committee, and the general public, as well as appear on matters of general interest. Represent the Bureau Chief on Timber Yield Tax matters as necessary in attending and making presentations at public meetings in the Sacramento area.
	MARGINAL JOB FUNCTIONS
10%	Perform other duties as required, including computing annual adjustments to Timber Production Zone land values, advising taxpayers, public and other agencies on issues related to administration of the Timber Yield Tax. Serve as a subject matter expert for the Timber Yield Tax Program for both internal and external customers of CDTFA.

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

Work Environment:

- Depending on your work location, you may be working in a high-rise building.
- California's timberlands: include rough/rugged terrain, uninhabited remote areas, and exposure to a variety of weather conditions.

Physical Abilities:

- Ability to access and use a laptop, office equipment and/or telephone system daily.
- Ability to remain in a stationary position for long periods of time, while traveling long distances in four-wheel drive vehicles over a variety of driving surfaces such as highways, logging roads, and generally rugged terrain, commonly under adverse weather conditions.

Additional Requirements/Expectations:

- Possess a valid license as a Professional Forester issue by the California State Board of Forestry.
- Possess a valid California driver's license.
- Travel may be required up to sixty-five percent (65%) of the time

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

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

HRB Approval Date: 10/27/2026	**C&P Analyst Initials: ANS**