

**SNOHOMISH COUNTY JOB DESCRIPTION  
AUDITOR, APPRAISER I**

Spec No. 2033

**BASIC FUNCTION**

To audit and appraise personal property for tax assessment purposes by applying basic accounting and appraisal techniques and procedures.

**STATEMENT OF ESSENTIAL JOB DUTIES**

1. Determines fair market value of personal property through analysis of appropriate records including historical records, affidavits, financial records, depreciation tables and on-site visits.
2. Prepares personal property affidavits with taxpayer's cost figures; assigns proper depreciation factor to taxable personal property.
3. Visits businesses and inventories taxable personal property; estimates values, audits taxpayers' financial records; determines fixed cost of all taxable personal property.
4. Researches returned mail to determine whether businesses are still operating and in what location.
5. Visits new businesses and explains to owners the personal property tax and filing responsibility.
6. Explains Department of Revenue valuation schedules to taxpayers, agents and general public; answers questions on personal property appraisal procedures and laws.
7. Searches for, and locates, property subject to tax in assigned areas.
8. Provides assistance to public by telephone and at the counter.
9. Keeps informed of new accounting standards and IRS laws relating to personal property taxation.

**STATEMENT OF OTHER JOB DUTIES**

10. Enters data into computer.
11. Performs related duties as required.

**MINIMUM QUALIFICATIONS**

Associate's degree in accounting, business administration or related field; OR, any combination of training and/or experience that provides the required knowledge and abilities. Experience in property appraisal and/or auditing is preferred. Must pass job related tests.

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**SPECIAL REQUIREMENTS**

A valid Washington State Driver's License and a suitable vehicle for reimbursable use on county business.

- (1) Successfully complete within twelve (12) months the Washington State Assessor's Association Personal Property school; introduction and advanced.
- (2) Periodic completion of assigned in-service training may be required.

**KNOWLEDGE AND ABILITIES**

Knowledge of:

- basic personal property tax laws and appraising techniques
- accounting principles
- basic mathematical calculations
- standard office practices and procedures
- computers and software programs

Ability to:

- successfully complete the Washington State Assessor's Association Personal Property school
- pass additional examinations as required
- work independently with minimum supervision
- meet deadlines and cope with interruptions
- understand and execute oral and written instructions
- establish and maintain effective working relationships with superiors, associates and the general public
- deal tactfully and courteously with the public
- understand and interpret statutes, laws and regulations governing personal property assessment
- accurately analyze and process data and apply accounting and appraising techniques
- read and understand maps
- operate standard office equipment and personal computer
- distinguish and identify a variety of types of personal property
- make technical decision of a routine nature

**SUPERVISION**

The employee receives general direction from the Personal Property Supervisor.

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WORKING CONDITIONS

The work is performed partially in the usual office environment and partially in the field in all types of weather conditions.

Snohomish County is an Equal Employment Opportunity (EEO) employer.  
Accommodations for individuals with disabilities are provided upon request.

[EEO policy and ADA notice](#)

Class Established: Prior to 1980

Previous Spec No. 311230

Revised: January 1990, May 2000, February 2001, April 2003, January 2006

EEO Category: 3 - Technicians

Pay Grade: 234 – Classified Pay Plan

Workers Comp: 1501 Hazardous