

**SNOHOMISH COUNTY JOB DESCRIPTIONS  
AUDITOR, APPRAISER II**

Spec No. 2034

**BASIC FUNCTION**

To perform technical office and field activities necessary to appraise and audit personal property accounts for ad valorem tax purposes.

**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. Conducts field audits of businesses in and doing business in Snohomish County.
3. Locates and instructs business owners and professional persons on personal property tax requirements and their responsibilities pertaining to tax assessments.
4. Researches and resolves difficult assessment problems.
5. Prepares, reviews and defends personal property valuation to the taxpayer and, when necessary, to the Board of Equalization and the State Board of Tax Appeals.
6. Makes decisions as to the validity of assessments and whether assessments should be amended (Omits, Manifests, and Reconvenes).
7. Explains assessment procedures to attorneys, accountants, and business owners; answers questions and provides assistance to taxpayers regarding assessment procedures and methods.
8. Coordinates correct assessment and penalties of business properties with the Snohomish County Treasurer's Office.
9. Enters exemptions, such as Head of Family, etc, based on information provided by the taxpayer.

**STATEMENT OF OTHER JOB DUTIES**

10. Performs related duties as required.
11. Performs the duties of an Auditor-Appraiser I as required.

**MINIMUM QUALIFICATIONS**

Associate's degree in accounting, business administration or related field; PLUS, two (2) years of progressively responsible work in an Assessor's Office as an Auditor Appraiser I or equivalent; OR, any combination of training and/or experience that provides the required knowledge and abilities. Must pass job related tests.

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**SPECIAL REQUIREMENTS**

A valid Washington State Driver's License is required for employment. Must have a suitable vehicle for reimbursable use on county business.

Must have or obtain within twelve (12) Months the successful completion/passing of the following:

- (1) Washington State Department of Revenue Course "Introduction to Personal Property"
- (2) International Association of Assessing Officers (IAAO) Course 101.
- (3) Washington State Department of Revenue Course "Fundamentals of the Assessor's Office"
- (4) May be required to complete continuing education classes

**KNOWLEDGE AND ABILITIES**

Knowledge of:

- basic personal property tax laws and appraising techniques
- laws, regulations, and procedures related to the assessment of all personal property
- IRS laws and regulations
- commercial and public accounting techniques
- basic mathematical calculations
- standard office practices and procedures
- theory and practice of appraisal techniques relating to commercial and industrial personal property
- methods and practices used to determine depreciation, percent good factors, replacement costs, obsolescence and other significant influences of value
- theory and practice of capitalization of income method for evaluating leased equipment
- trade level concept
- Board of Equalization procedures
- Methods and practices used to identify assessable leasehold improvements

Ability to:

- successfully complete the property assessment schools to resolve problems associated with personal property audit appraisal
- 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

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KNOWLEDGE AND ABILITIES (Continued)

- understand and interpret statutes, laws and regulations governing personal property assessment
- accurately analyze and process data and apply accounting and appraising techniques
- operate standard office equipment
- distinguish and identify a variety of types of personal property, including leasehold improvements
- make technical decisions of a routine nature

SUPERVISION

The employee receives general direction from the Personal Property Supervisor.

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. 311231

Revised: January 1990, May 2000, April 2003, January 2006, May 2018

EEO Category: 3 - Technicians

Pay Grade: 236 – Classified Pay Plan

Workers Comp: 1501 Hazardous