

# **SNOHOMISH COUNTY JOB DESCRIPTION**

## **AUDITOR, APPRAISER III**

Spec No. 2035

### **BASIC FUNCTION**

To perform audits and appraisals of large and complex personal property accounts for ad valorem tax purposes.

### **STATEMENT OF ESSENTIAL JOB DUTIES**

1. Performs a variety of technical audits and appraisal functions.
2. Researches and maintains knowledge of all statutes, regulations, legislation and legal developments relating to personal property assessments, including accounting standards and Internal Revenue Service laws relating to personal property taxation.
3. Prepares and defends contested personal property assessments before the Board of Equalization and the State Board of Tax Appeals.
4. Explains assessments and appraisal procedures and the Department of Revenue.
5. Valuation schedules to taxpayers, attorneys, accountants, county staff and professional agents.
6. Assigns exemptions as allowed by state statutes and legislative determinations.
7. Prepares and maintains required records and reports; conducts market studies.
8. Makes decisions as to the validity of assessments and whether assessments should be amended.
9. Audits books and records with a variety of complexities including special distributorships.
10. Prepares and maintains the required records and reports of all the leased accounts in Snohomish County.
11. May perform all the duties of an Auditor Appraiser I and II.

### **STATEMENT OF OTHER JOB DUTIES**

12. Performs related duties as required.
13. Completes special projects, as assigned.

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### MINIMUM QUALIFICATIONS

A Bachelor's degree in accounting, business administration, finance or other field directly related to professional accounting work; PLUS, one (1) year assessor's office experience; OR, an Associate of Arts degree in accounting, business administration or related field; PLUS, One and a half (1.5) years experience as an Auditor Appraiser II; OR, any equivalent combination of training and/or experience which provides the required knowledge and abilities. Must pass job related tests.

### SPECIAL REQUIREMENTS

A valid State of Washington Driver's License and a suitable vehicle for reimbursable use on county business. Must have successful completion/passing of the following:

- (1) Washington State Assessor's Association Personal Property school;
- (2) International Association of Assessing Officers (IAAO) Course 101;
- (3) May be required to complete continuing education classes.

### KNOWLEDGE AND ABILITIES

Knowledge of:

- laws, regulations, legal precedents and accepted procedures relative to personal property assessments;
- Board of Equalization and State Board of Tax Appeals procedures;
- theory and practice of appraising commercial and industrial personal properties;
- theory and practice of the trade level concept as applied to leased equipment;
- commercial and public accounting techniques;
- Internal Revenue Service laws and regulations;
- department policies and procedures;
- auditing-appraising methods applicable to personal property valuations;
- methods and practices used to identify assessable leasehold improvements;
- personal computer processing.

Ability to:

- develop, organize, analyze and otherwise work with data in an accurate and efficient manner;
- clearly present technical appraising data both orally and in writing;
- communicate effectively with the public while resolving problems associated with personal property audit appraisals;
- establish priorities and work independently with minimum supervision;
- meet deadlines and cope with interruptions;
- understand and interpret statutes, laws and regulations governing personal property and real property assessment;
- understand, interpret, and employ the three methods of valuation;

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### KNOWLEDGE AND ABILITIES (Continued)

Ability to:

- establish and maintain effective working relationships with superiors and associates;
- determine and measure depreciation;
- explain the Department of Revenue valuation schedule to business owners and representatives;
- distinguish and identify a variety of types of personal property, including leasehold improvements.

### PHYSICAL EFFORT

Employees must have mobility to climb under and over building structures.

### SUPERVISION

Employees in this class report to the Personal Property Supervisor. The work is performed with considerable independence and is reviewed through periodic status reports, meetings and review of completed assignments.

### 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. 311232

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

EEO Category: 2 - Professionals

Pay Grade: 238 – Classified Pay Plan

Workers Comp: 1501 Hazardous