

# **SNOHOMISH COUNTY JOB DESCRIPTION**

## **AUDITOR-APPRAISER IV**

Spec No. 2036

### **BASIC FUNCTION**

To perform the most difficult and complex audits in the field and office in connection with the assessment of personal property and auditing of taxpayers accounts.

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

1. Performs complex technical auditing and appraising procedures of business personal property on site and in the office to establish market value; performs inspections of businesses.
2. Explains assessments and appraisal procedures and the Department of Revenue valuation schedule to taxpayers, attorneys, accountants, county staff and professional agents.
3. 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.
4. Makes decisions as the validity of assessments and whether assessments should be amended, either by writing of a Manifest Board or Assessor's Roll Change.
5. Completes special projects as assigned.
6. Researches and maintains current knowledge of all statutes, regulations, legislation, legal developments relating to personal property assessments including accounting standards and Internal Revenue Service laws relating to personal property taxation.
7. Trains employees in procedures and techniques; provides technical assistance.
8. Prepares and maintains required records and reports.
9. Acts on behalf of the Personal Property Supervisor in advising the public regarding personal property appraisal methods and requirements.
10. May perform all the duties of an Auditor Appraiser I, II, and III.

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

11. Performs related duties as required.

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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, two (2) years Assessor's Office experience; OR, an Associate of Arts degree in accounting, business administration or related field; PLUS, two (2) years experience as an Auditor Appraiser III, 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 Washington State Driver's License is required for employment. Must have 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) Excel Fundamentals.
- (4) 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;
- personal computers;
- word processing, spreadsheet and data base software;
- Assessor's existing property system.

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, interpret, and employ the three methods of valuation;

### KNOWLEDGE AND ABILITIES (continued)

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Ability to:

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

### 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: January 1990

Previous Spec No. 310324

Revised: April 2003, January 2006, November 2006

EEO Category: 2 - Professionals

Pay Grade: 239 – Classified Pay Plan

Workers Comp: 1501 Hazardous