

61180 WASHINGTON STATE DEPARTMENT OF PERSONNEL

Specification for Class of

PROPERTY TAX AUDITOR 4

Abolished Initially Effective January 13, 2006

Abolished Final Effective February 10, 2006

Definition: Performs complex audits and appraisals of all types of property; or at Headquarters, administers one of the following statewide programs: senior citizen tax deferral, or public utility district privilege tax.

Distinguishing Characteristics: Incumbents in this class work a majority of their time on valuation of commercial, agricultural, light manufacturing, industrial, public utility property, or exempt property. Complex exempt property includes non-profit hospital complexes, other health care agencies, homes for the aging, and universities.

Typical Work

Plans, organizes and conducts a district audit/appraisal program for determining market value of personal property;

Appraises complex commercial, manufacturing and industrial machinery and equipment as found in large or specialized industries;

Selects and applies appropriate audit/appraisal methods and techniques necessary to accurately and defensibly determine market value;

Prepares comprehensive audit/appraisal reports;

Conducts and formalizes economic market studies and researches trends and depreciation affecting the market value of property;

Responsible for defending their work and assisting lower level auditors in the defense of appeals initiated by taxpayers or taxing authorities;

Advises and assists county assessors, their staff and the general public on ad valorem taxation and valuation and assessment procedures of personal and exempt property;

Works closely with higher level appraisers on discovery and valuation of industrial or public utility complexes;

Reviews and analyzes work or determinations; trains auditors to ensure proper completion of their work and to minimize inconsistencies;

Coordinates statewide tax deferral program and audits senior citizen tax exemption claims;

Prepares and teaches audit and appraisal methods and techniques applicable to personal property or senior citizen tax exemptions at various schools and seminars;

Develops and presents methods, procedures, laws and regulations pertaining to tax exemption/deferral programs to county personnel/public interest groups;

Testifies at county boards of equalization, Board of Tax Appeals and judicial proceedings as an expert on personal and exempt property laws and valuation techniques;

Appraises complex improvements located on public property;

Performs other duties as required.

Knowledge and Abilities

Knowledge of: property tax laws and application; theory and practices of auditing/appraising property, including methods, principles and practices for determining depreciation and replacement costs, obsolescence, unitary valuation and other significant market influences of value; origin of theory underlying trending factors and depreciation tables affecting value; principles and procedures of capitalizing income of leased equipment or other income producing property; instruments of ownership, lease and rental agreements; generally accepted accounting and auditing principles/procedures and IRS regulations.

Ability to: select and apply trade level concepts, appropriate accounting, auditing, appraising and limited engineering principles in establishing market values or tax deferral status; analyze valuation data, draw logical conclusions; establish cooperative relationships with business management and county assessment personnel; present technical appraising data clearly, both orally and in writing; travel frequently and for extended periods; work effectively for sustained lengths of time without direct supervision; operate a personal computer as an appraisal tool, applying spreadsheet and word processing programs.

Minimum Qualifications

A Bachelor's degree involving major study in business or public administration, real estate, economics, accounting or closely allied field and three years of experience in auditing and/or appraising real or personal property for fair market value. **OR**

One year of experience as a Property Tax Auditor 3, Property Tax Appraiser 3 or equivalent.

Additional experience in auditing and/or appraising personal property for fair market value will substitute for the educational requirements on the basis of one year of experience for two years of education.

NOTE:

1. Successful completion of assigned in-service training courses will be required by the appointing authority as a condition of continued employment.
2. Incumbents may be responsible for providing their own transportation to work sites, as assigned. A valid Washington Driver's License is required within 60 days of appointment.

New class: 3-9-90

Revised minimum qualifications: 4-10-92

Revised distinguishing characteristics: 1-9-98

Revised minimum qualifications: 9-21-00

Salary adjustment: 9-14-01