

61210 WASHINGTON STATE DEPARTMENT OF PERSONNEL

Specification for Class of

PROPERTY TAX AUDITOR/APPRAISER 5

Abolished Initially Effective January 13, 2006

Abolished Final Effective February 10, 2006

Definition: Performs both property appraisals and audits of major utilities or large and diversified manufacturing and industrial properties; plans and conducts statewide watercraft and motor vehicle valuation program; or determines tax status of major non-profit organizations.

Distinguishing Characteristics: Incumbents in this class work a majority of their time on valuation of major utilities, large and diversified manufacturing and industrial properties or exempt property determinations or development and coordination of motor vehicle and watercraft valuation schedules. Examples of appraisals or audits at this level include large and diversified manufacturing and industrial properties where the value of built-in equipment constitutes a large part of the total plant; the most complex utilities and railroads involve capitalizing earning and stock and debt approach.

Typical Work

Applies proper audit and appraisal techniques in the valuation of industrial or utility properties;

Confers frequently, orally or in writing, with other state agencies, county officials, representatives of industrial associations, property management firms, consulting agencies, non-profit organizations, attorneys and the legislature on valuation, exemption and other pertinent property tax issues;

Clarifies with suppliers, values and trends of industrial machinery and equipment;

Testifies as an expert property appraiser/auditor at county boards of equalization, Board of Tax Appeals and at judicial proceedings; assists attorneys in preparation of technical appraisal matters for court cases;

Assumes lead responsibility over other property appraisers/auditors, and technical staff in a district; prepares training materials and serves as instructor in Department sponsored training courses;

Performs other duties as required.

Knowledge and Abilities

Knowledge of: property tax laws, policy and application; theory and practice of appraising/auditing property; recognized methods and techniques of appraising major utilities, large and diversified commercial and industrial properties; basic fundamentals of training and supervision.

Ability to: plan, schedule and conduct major property appraisals/audits of utilities, large and diversified manufacturing and industrial properties; select and justify use of best appraising/auditing methods and techniques for each property; maintain good working relationships with public officials, property owners, their representatives and with local assessment personnel; make clear verbal and written explanations of technical appraisal information; train and direct the activities of assigned personnel in a district; 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 two years of experience in auditing and/or appraising commercial and light industrial real or personal property. **OR**

One year of experience as a Property Tax Appraiser 4, Property Tax Auditor 4 or equivalent.

Additional experience in auditing and/or appraising commercial and light industrial real or personal property 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 minimum qualifications: 5-14-99

Revised minimum qualifications: 7-9-99

Revised minimum qualifications: 9-21-00

Salary adjustment: 9-14-01