

WASHINGTON STATE DEPARTMENT OF PERSONNEL

61170

Specification for Class of

PROPERTY TAX AUDITOR 3

**Abolished Initially Effective January 13, 2006**  
**Abolished Final Effective February 10, 2006**

Definition: Performs non-complex audits and appraisals of agricultural, small commercial and manufacturing personal property, or exempt property applicants.

Distinguishing Characteristics: Assigned tasks are completed independently and incumbents are responsible for work accuracy and efficiency within prescribed methods and techniques. Work is subject to periodic review.

Typical Work

Audits financial records of taxpayers for discovery of taxable property;

Determines quantity and value of taxable material and supply inventories;

Appraises the market value of machinery, equipment and other personal property of various businesses such as commercial, manufacturing, or agricultural;

Appraises the market value of watercraft and motor vehicles;

Reviews applications and inspects property to determine taxable status and compliance with exempt property laws;

Conducts market value studies of taxable personal property to establish current replacement values and normal rates of depreciation for updating department publications;

Assists higher level auditor/appraisers in conducting complex audits or preparing appraisal reports;

Performs other duties as required.

Knowledge and Abilities

Knowledge of: property tax laws, audit and appraisal theory, practices, methods, procedures, principles and terminology, trade level concepts; general accounting and auditing principles and procedures.

Ability to: select and apply appropriate accounting, audit and appraisal principles and procedures to discover and determine fair market value; analyze financial and economic data and draw logical conclusions; examine and analyze financial records to determine exempt status of property; establish cooperative relationships; communicate effectively, both orally and in writing; travel frequently and for extended periods; schedule and complete audits with moderate 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 two 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/Appraiser 2 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 definition: 1-9-98

Revised minimum qualifications: 9-21-00