

## **PERSONAL PROPERTY AUDITOR APPRAISER IV**

The Personal Property Auditor Appraiser IV supervises staff of full-time personal property appraisers, two or more of whom must be at the III level or higher.

### **CLASSIFICATION DISTINCTIONS**

This class is distinguished from Personal Property Auditor-Appraiser III in that this is continuously supervisory and emphasizes development of procedures, training methods, and policies, rather than performance of personal property appraisals.

### **KEY OR TYPICAL TASKS AND RESPONSIBILITIES:**

- Plans and develops a program of personal property appraisal, including recommendations of budgeting and staffing, scheduling of work, training full and part-time employees, work assignment, and supervision.
- Reviews and analyzes appraisals made by staff to minimize inconsistencies; counsels appraisers on conduct of large and intricate appraisals and assigns additional staff when needed. Participates in State Revenue Department Schools as instructor of personal property auditor-appraisers.
- Oversees departmental contacts with industrial suppliers and industrial taxpayer groups to assure maximum cooperation and promote general understanding of appraising methods.
- Testifies at County Board of Equalization and State Appeals Board hearings, and in Court as an expert appraiser of personal property.
- Conducts studies of depreciation methods and of useful life expectancy tables to assist in updating tax manuals.
- Writes narrative and statistical audit-appraisal reports.
- Performs other work as required.

## **QUALIFICATIONS**

### **Education and Experience:**

- Four years' experience as an appraiser of taxable personal property, two of which must have included responsibility for frequent conduct of large commercial and industrial personal property appraisals.
- Prior to appointment or promotion to this class, and employee or applicant must possess a certificate of competency as evidence that he has passed the State Dept. of Personnel test for Personal Property Appraiser.
- (NOTE: Experience combining appraisals of real and personal properties will be credited on a pro rata basis.)
- Possession of a valid Washington State Motor Vehicle Operator's license is required as a condition of employment within 60 days of employment.
- (NOTE: Periodic completion of assigned in-service training courses may be required by the appointing authority as a condition of continued employment.)

**Knowledge of...**property tax law; theory and practice of appraising commercial and industrial personal properties, including determination of functional obsolescence, depreciation, and other influences on value; principles of accounting and auditing relevant to determine type, quantity, condition, and value of taxable personal property inventory; trade-level concept of inventory valuation; theory and practice of trade-level concept as applied to inventories; techniques of planning and organizing large industrial and commercial personal property appraisals which involve temporary use of a number of appraisers; practices, and problems confronting local assessors and State and County Board of Equalization; and so forth.

**Ability to...**instruct and assist subordinates in large and complex personal property audits and equipment valuation; supervise personal property appraisers effectively in their maintenance of work quality and quantity standards; compose good business correspondence and managerial reports; make clear oral explanations of technical appraising information; work irregular hours; travel frequently and for extended periods; and so forth.

Office use: 6/22/00