61220 WASHINGTON STATE DEPARTMENT OF PERSONNEL

Specification for Class of

PROPERTY TAX SPECIALIST Abolished Initially Effective January 13, 2006 Abolished Final Effective February 10, 2006

<u>Definition</u>: In the Property Tax Division, Department of Revenue, provides technical expertise in one or more of the following programs: the statewide ratio study, revaluation program, county review, property tax exemptions and deferrals, education, Board of Equalization administration, levy administration and financial and/or valuation analysis in the areas of utilities, real property, and personal property.

<u>Distinguishing Characteristics</u>: Incumbents in this class work a majority of their time developing, coordinating and implementing various state mandated programs, as described above. Positions specialize in the promulgation and application of rules and procedures and administer, conduct and/or implement various studies, processes, and training related to program areas.

Typical Work

Coordinates and advises local taxing authorities in the formulation and application of the state and local levy process;

Reviews and approves county assessor revaluation programs; reviews and develops state mandated guidelines, forms and programs in the valuation and taxation of property;

Testifies and provides expert advice at legislative committees and public hearings on property tax matters and proposed legislation; testifies at the State Board of Tax Appeals and in judicial courts; assists attorneys in the preparation of court cases;

Advises county officials and staff, taxpayers, and others in the assessment, equalization and taxation of real and personal property;

Conducts a statewide ratio study program to establish an annual level of assessment of real and personal property in each county;

Develops, manages and coordinates instructional programs for assessing officials and department staff to ensure uniform application of accepted techniques of valuation and classification of property;

Develops and maintains manuals, valuation schedules and written procedures for the assessment of real and personal property;

Develops capitalization rates and analyzes the economic and financial conditions for use in the valuation of public utility companies;

Performs other duties as required.

Knowledge and Abilities

Knowledge of: property tax laws, rules, policies and procedures relative to valuation and equalization of property assessments; legal provisions, court decisions and legislative intent pertaining to property tax issues; local government organization and administration with emphasis on state and local relationships.

Ability to: interpret and administer complex tax laws and rules, tax interpretation letters, orders of determination and departmental policy; communicate effectively both orally and in writing and prepare reports in a comprehensive and concise manner; plan, organize, coordinate and evaluate assigned programs; establish and further satisfactory work relationships with local government officials and the general public; operate a personal computer, apply 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 commercial and light industrial real or personal property. **OR**

One year of experience as a Property Tax Appraiser 5 or equivalent. OR

Two years 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 definition, distinguishing characteristics and minimum qualifications: 5-14-99 Revised minimum qualifications: 9-21-00 Revise salary and definitions: 9-14-01