

SNOHOMISH COUNTY JOB DESCRIPTION

EXCISE SPECIALIST

Spec No.6058

BASIC FUNCTION

To examine, evaluate and process Real Estate Excise Tax Affidavits and collect excise tax.

STATEMENT OF ESSENTIAL JOB DUTIES

1. Determines if excise tax is to be collected on each real estate transaction or if the transaction is exempt according to the Washington Administrative Code WAC as defined by Washington State Department of Revenue.
2. Determines and evaluates the taxability of each real estate transaction and compliance with state law.
3. Reviews complex legal documents for specific intent of instrument, for example: conveyance documents/deeds, contracts, debt instruments, security instruments and easements; determines when a Real Estate Excise Tax Affidavit is required and if the instrument changes the ownership.
4. Receipts and reconciles all payments received adhering to all internal control procedures.
5. Composes detailed written correspondence to accompany rejected real estate excise tax documents according to the Washington Administrative Codes (WAC) and Revised Codes of Washington (RCW).
6. Evaluates all mobile home sales and determines if excise tax or sales tax applies and if mobile home movement permit is required; determines all taxes including advance taxes if required based on applicable RCW's.
7. Verifies that all applicable taxes per RCW and WAC rulings are collected for business equipment, buildings on leased land and boathouse sales.

STATEMENT OF OTHER DUTIES

8. Performs other related job duties as assigned.

MINIMUM QUALIFICATIONS

Two (2) years of experience with real estate or related office experience; OR, any equivalent combination of education or experience that provides the knowledge and abilities to perform the functions of the position. Must pass job related tests.

SPECIAL REQUIREMENTS

A typing score of forty-five (45) words per minute (wpm) is required.

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KNOWLEDGE AND ABILITIES

Knowledge of:

- pertinent Washington Administrative Codes (WAC) and Revised Codes of Washington (RCWs), Washington State tax code laws and other administrative codes
- Real Estate Excise Tax Affidavit submission and procedures and conformity
- real estate conveyance documents/deeds, contracts, debt instruments, security instruments, and easements
- cash receipt methods which includes processing a large amount of cash and checks on a daily basis
- standard office practices and procedures

Ability to:

- learn and retain complex Real Estate Excise Tax laws, legal document examination and rejection procedures
- read and interpret property legal descriptions
- interpret and apply complex ordinances, legal document fundamentals and current legislation relating to the real estate excise tax
- perform duties in a high volume setting, meet daily production deadlines and cope with constant interruptions
- establish and maintain effective working relationships with elected officials, management, peers and the general public
- communicate effectively both orally and in writing
- exercise good judgment as to when to act independently and when to refer situations to supervisor
- maintain ethical and professional standards of the office and county
- work independently with minimal supervision while adhering to procedures and policy
- accurately receipt and balance a cash drawer

SUPERVISION

The employee receives administrative direction from the Excise Lead. Assignments are made by indicating generally what is to be done, the quantity of work expected and any deadlines which are to be met. The employee carries out recurring assignments on his/her own initiative and the work is reviewed by evaluation of results obtained.

WORKING CONDITIONS

The work is performed in the usual office environment with six (6) + hours or more per day focusing on a computer screen. May be required to lift up to 50 pounds. May be required to occasionally work offsite.

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Snohomish County is an Equal Employment Opportunity (EEO) employer.
Accommodations for individuals with disabilities are provided upon request.

[EEO policy and ADA notice](#)

Class Established: pre-1977 as Excise Clerk

Previous Spec No. 710705

Revised: January 1986; January 1993; November 1999; January 2001; April 2001, April 2011,
April 2013

Revised and Retitled: Excise Clerk, January 2014

Revised: May 2017, June 2019

EEO Category: 6 – Administrative Support

Pay Grade: 309 – Clerical Pay Plan

Workers Comp: 5306 Non-Hazardous