

# **CLASS SPECIFICATION**

Class Code: 60000328 Date Established: 09/1978 Last Reviewed: 09/2021 Last Revised: 09/2021

Last Title Change:

FLSA: non-exempt Probation: 12 months

#### APPRAISER I

### **DEFINITION**

Under direct supervision, performs routine office and field duties in appraisal of real and personal property for assessment purposes; and performs related work as required.

# **EXPERIENCE AND TRAINING REQUIREMENTS**

A bachelor's degree from an accredited college or university in business administration, accounting, finance, mathematics, real estate, information technology, engineering, science, or closely related field, including proficiency of standard Microsoft Office Suite applications (Word, Excel and Outlook at a minimum); OR four years of full-time experience applying principles of property valuation and the use of standard Microsoft Office Suite applications (Word, Excel and Outlook at a minimum) in performing daily duties and department specific functions; OR an equivalent combination of education and experience. An associate degree in one of the related fields may substitute for two years of the required experience.

### LICENSE OR CERTIFICATE

Real and Personal Property Tax Appraiser Certification with the State of Nevada as required by NRS 361.221 must be obtained within one year of appointment to this class.

A valid driver's license is required at the time of appointment.

# **DISTINGUISHING CHARACTERISTICS**

This is the entry and training level in the Appraiser I/II classification series which provides for progression to the next level in the series upon meeting the requirements of the class and recommendation of the appointing authority. Incumbents often work under the guidance of other department staff until they become familiar with the department's methods, procedures and policies.

#### **SUPERVISION EXERCISED**

N/A

**EXAMPLES OF DUTIES** (The following is used as a partial description and is not restrictive as to duties required.)

Receive training in methods and procedures and perform the valuation and appraisal of real and personal property to estimate property value for assessment purposes.

Estimate costs and depreciation using prescribed methods for valuing new construction and existing real and personal properties for assessment purposes.

May examine and audit accounting records and financial statements such as general ledgers, depreciation schedules, balance sheets and income statements of commercial, industrial and agricultural businesses for assessment purposes.

Collect data, conduct field inspections, interact with taxpayers, compute square footage, develop scaled drawings and prepare documents to be used in connection with the appraisal of property for assessment purposes.

Research and analyze legal and physical restrictions on property to determine the impact on the valuation process.

Consult with real estate agents, contractors, engineers, architects, surveyors, developers and other real estate professionals regarding new construction to determine percent complete as of the lien date to establish the appropriate value for the assessment rolls.

Review and approve costing of all new and existing buildings for the determination of values for assessment purposes.

May evaluate applications for agricultural use of parcels consisting of 20 acres or more for assessment purposes.

May monitor and inspect agricultural use assessment properties for removal of exemption or conversion to higher use.

Prepare written evidentiary information for the County Board of Equalization to substantiate or support an appropriate taxable value through a review and analysis of the three approaches to value.

Present sworn testimony to the Board of Equalization regarding written appeals of property appraisals.

Respond to public inquiries either by phone, in person, or in writing regarding questions or discrepancies of the appraisal process and/or the valuations of property.

#### JOB RELATED AND ESSENTIAL QUALIFICATIONS

**Full Performance** (These may be acquired on the job and are needed to perform the work assigned.)

### **Knowledge of:**

Assessor's Office organization, policies and procedures.

Real and personal property appraisal methods and techniques.

Laws and regulations pertaining to real property, personal property and business assessments in Washoe County.

Computer software specific to the department/division.

# **Ability to:**

Correctly estimate the valuation of properties for assessment purposes.

Make presentations to Board of Equalization.

Respond to public inquiries either by phone, in person, or in writing regarding the appraisal process and/or the valuations of property.

**Entry Level** (Applicants will be screened for possession of these through written, oral, performance, or other evaluation methods.)

### **Knowledge of:**

Principles, factors, techniques and methods of estimating the value of real or personal property.

Accounting and auditing principles.

Mathematics including fractions, percentages, geometry and algebra.

Descriptive statistics.

Methods of data collection and record keeping.

Standard Microsoft Office Suite applications (Word, Excel, and Outlook).

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#### **Ability to:**

Analyze and interpret real property data, financial statements, tax records and ratios to draw appropriate conclusions.

Conduct audits and use recognized accounting principles and procedures in the assessment of business personal property.

Read and interpret legal descriptions, deeds of title, cadastral maps, building plans and permits.

Develop charts and descriptive sketches digitally or by hand.

Interpret and apply regulations, policies, and procedures.

Communicate effectively, both orally and in writing.

Maintain effective working relationships with co-workers, property owners, regulatory boards and the general public.

**SPECIAL REQUIREMENTS** (Essential duties require the following physical skills and work environment.)

Ability to sit for extended periods. Ability to frequently stand and walk. Ability to walk on uneven terrain. Ability to lift and move objects weighing up to 25 lbs. Ability to use office equipment including computers, telephones, calculators, copiers, and FAX machine. Ability to travel to various sites and locations. Work is performed in both office and outdoor environments.

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards.

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