

## PERSHING COUNTY CLASS SPECIFICATION

### APPRAISER II

**DEFINITION:**

Under general supervision, makes appraisals of the value of personal property and of real estate improvements and land for tax purposes; maintains appropriate database and other records; explains findings and assessment laws to the public; and performs other work as assigned.

**DISTINGUISHING CHARACTERISTICS:**

This is the journey level position within the Appraiser series, operating with a higher degree of independence and decision making. This position is distinguished from the Appraiser I as this position is fully trained in all of the areas of the office, requires State certification as an Appraiser for property tax purposes and completions of sufficient on the job training to work independently on a full range of field and office appraisal tasks.

**ESSENTIAL FUNCTIONS:** *(Performance of these functions is the reason the job exists. Assigned job tasks/duties are not limited to the essential functions).*

Estimates costs and depreciation using prescribed methods for valuing proposed construction and existing real and personal properties for tax assessment purposes.

1. Conducts field studies and describes, measures, photographs, and plots the physical or construction characteristics of real property and building permits, using prescribed procedures to classify the uses, character, and quality of construction for determining official property valuation.
2. Collects data, computes square footage, develops scaled drawings, and prepares documents to be used in connection with the appraisal of property for tax assessment purposes.
3. Researches and analyzes legal and physical restrictions on property to determine the impact on the valuation process.
4. Works from building permits, blueprints, or other public records to obtain information on new building construction.
5. Performs appraisals considering site location, replacement cost, utility, depreciation, obsolescence, and other data.
6. Consults with real estate agents, contractors, engineers, architects, surveyors, developers, and other real estate professionals regarding new construction to determine the percentage complete as of the lien date to establish the appropriate value for the tax rolls.
7. Evaluates all applications for agricultural use of parcels consisting of 20 acres or more for tax assessment purposes. Monitors and inspects agricultural use assessment properties for removal of exemption or conversion to higher use.
8. Advises property owners concerning methods and procedures used in the determination of property valuations for tax assessment purposes.
9. Responds 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.

**QUALIFICATIONS FOR EMPLOYMENT:**

***Knowledge, Skills, and Abilities: (KSAs are the attributes required to perform a job; generally demonstrated through qualifying experience, education, or training.)***

*Knowledge of:*

- Organization policies and procedures;
- Map reading and legal descriptions;
- Real, personal, commercial, agricultural, and other property appraisal methods;
- Principles, factors, techniques, and methods of estimating the value of real or personal property;
- Accounting and auditing principles;
- Organization's county laws and regulations pertaining to real property, personal property, and business assessments;
- Mathematics including fractions, percentages, algebra, and geometry;
- Descriptive statistics;
- Relevant computer software and spreadsheets;
- Economic and accounting principles and practices, financial markets, banking;
- Analysis and reporting of financial data;
- Data collection and record keeping; and
- Correct English usage including grammar, punctuation, and vocabulary.

*Skill to:*

- Apply professional appraisal techniques;
- Conduct thorough inspections of subject properties and prepare accurate reports;
- Read and interpret various measurement tools and methods to determine the physical dimensions of a property;
- Prioritize tasks and manage projects; and
- Effectively deal with irate or unhappy taxpayers/property owners

*Ability to:*

- Work with minimal supervision;
- Draw charts and descriptive sketches by hand or computer;
- Correctly estimate the valuation of real properties for tax assessment purposes;
- 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;
- Collect, assemble, tabulate, and analyze data and make arithmetical computations;
- Communicate effectively, both orally and in writing;
- Carry records and office tools when performing field inspections;

- Understand, interpret, and apply policies, procedures, and written and oral directions to specific situations;
- Interact positively with others including the general public, elected officials, other organizational staff, and coworkers; and
- Read and interpret legal descriptions, deeds of title, cadastral maps, building plans, and permits.

***Required Certifications and Licenses:***

Possession of a valid driver's license or alternative means of transportation.

Certification as a Tax Appraiser for the State of Nevada as required by NRS 361.221; Continuing education as required by NRS 361.223.

***Experience and Training:***

Any combination of training, education, and experience that would provide the required knowledge, skills, and abilities. A typical way to gain the required knowledge, skills, and abilities is:

Bachelor's degree in business administration, or a related field such as accounting, finance, real estate, information technology is a plus **OR** four years of full-time experience applying principles of property valuation **OR** an equivalent combination of education and experience. A background in construction is also a plus.

***Physical and Mental/Intellectual Requirements:***

The physical and mental/intellectual requirements described here are representative of those that must be met by an employee to successfully perform the essential functions of the job.

Strength, dexterity, and coordination to use keyboard and video display terminal for prolonged periods. Strength and stamina to bend, stoop, sit, and stand for long periods of time. Dexterity and coordination to handle files and single pieces of paper; occasional lifting of files, stacks of paper or reports, references, and other materials. Dexterity and agility to walk on uneven terrain. Some reaching for items above and below desk level. The manual dexterity and cognitive ability to operate a personal computer using word processing and databases. The ability to interact professionally, communicate effectively, and exchange information accurately with all internal and external customers. Ability to appropriately handle stress and interact with others, including supervisors, coworkers, clients, and customers. Regular and consistent punctuality and attendance. Light lifting (up to 25 pounds) is occasionally required. Environmental factors such as weather; maps or GPS to locate parcels

In compliance with applicable disability laws, reasonable accommodations may be provided for qualified individuals with a disability who require and request such accommodations.

Applicants and incumbents are encouraged to discuss potential accommodations with the employer.

***Working Conditions:***

Work is performed under the following conditions:

Position functions indoors in an office type environment where most work is performed at a desk. Positions may also be required to travel to different properties and building sites. Environment is generally clean with limited exposure to conditions such as dust, fumes, noise, or odors. Frequent interruptions to planned work activities occur.

FSLA Status: Non-exempt

***Employee's Acknowledgment:*** I acknowledge that I have read the above job description and have received a copy for my records.

\_\_\_\_\_  
Employee's Signature

\_\_\_\_\_  
Date Signed