



CLASS SPECIFICATION

Class Code: 60000330
Date Established: 07/1973
Last Reviewed: 09/2021
Last Revised: 09/2021
Last Title Chg:
FLSA: exempt
Probation: 12 months

APPRAISER III

DEFINITION

Under general supervision, performs a variety of the more complex and specialized assignments in the 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 AND three years of full-time experience performing property appraisal work which includes one year of experience with the more complex and specialized properties, such as large commercial and industrial, agricultural, special use or other unusual property, 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.

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 specialist, journey level in the Appraiser series. Incumbents are expected to perform the full range of appraisal work. This class is distinguished from Appraiser II by performance of more complex work assignments. It is distinguished from the Senior Appraiser level in that Senior Appraisers have full supervisory responsibilities.

SUPERVISION EXERCISED

May provide technical and lead direction over appraisal staff.

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

Perform the full range of appraisal work, real and personal, including special use properties, complex commercial and industrial properties, special improvements, agricultural buildings, high value properties and multi-purpose properties.

Estimate costs and depreciation, using prescribed methods for valuing proposed 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 all 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 Boards 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.

Assist the Chief Property Appraiser in the development of written policies related to valuation of property and standard office protocols.

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.

Complex appraisal assignments related to large industrial and commercial property, agricultural property, special use property, multi-purpose property and other complex property appraisal.

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

Computer software specific to the department/division.

Ability to:

Correctly estimate the valuation of the most complex and specialized property appraisals.

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.

American Society of Appraisers three approaches to value.

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

Ability to:

Correctly estimate the valuation of real and personal properties for assessment purposes.

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

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

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.

Use the cost, sales comparison and income approaches to value to establish or support property values.

Communicate effectively, both orally and in writing.

Make presentations to the Boards of Equalization.

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 an 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.