



**STATE OF NEVADA**  
**Department of Administration**  
**Division of Human Resource Management**

**CLASS SPECIFICATION**

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
<b>UTILITY VALUATION ANALYST</b>	<b>36</b>	<b>B</b>	<b>7.434</b>

Under general supervision, Utility Valuation Analysts appraise inter-county and interstate utilities and transportation companies for ad valorem tax purposes using appraisal, accounting, and finance methods.

Collect and analyze industry and individual utility companies' financial data to develop value indicators to estimate corporate value; prepare narrative summaries to substantiate value; develop and apply capitalization rate studies for each industry.

Examine company reports and statements to accurately allocate assessments and distribute taxes to local governments; develop methods to forecast revenue and communicate projections to be used in the local government budgeting process.

Compile assessment and valuation data into reports and bulletins to be reviewed by the Tax Commission and disseminate to corporate and government officials.

Interpret statutes, codes, policies, procedures, and results regarding valuation and assessments when requested by interested parties and as necessary to develop and apply valuation methodologies.

Inspect and examine company records to determine compliance with instructions, timeframes and accuracy.

Interpret and explain statutes, codes, procedures, timeframes, methodologies, forms, reports, results, instructions, and penalties with regard to billing, collection, and distribution of property taxes when requested by interested parties, including taxpayers, legislators, Tax Commission, and local governments; and serve as expert witness regarding valuations and assessment.

Perform related duties as assigned.

\*\*\*\*\*

**MINIMUM QUALIFICATIONS**

**SPECIAL REQUIREMENT:**

- \* A valid driver's license or evidence of equivalent mobility is required at time of appointment and as a condition of continuing employment.

**INFORMATIONAL NOTE:**

- \* Certification as Property Tax Appraiser by the Nevada Department of Taxation is required within two years after appointment.

**EDUCATION AND EXPERIENCE:** Bachelor's degree from an accredited college or university in accounting, business administration, finance, economics or closely related field and three years of experience in the appraisal or assessment of real property including one year of experience in the valuation of intercounty and interstate utilities and transportation companies for ad valorem purposes; **OR** a Bachelor's degree as described above and three years of experience in financial management or managerial accounting environment which provided

**MINIMUM QUALIFICATIONS (cont'd)**

**EDUCATION AND EXPERIENCE: (cont'd)**

knowledge of financial management and managerial accounting principles and practices through the development, evaluation or revision of programs, organizations, methods or procedures; **OR** an equivalent combination of education and experience. *(See Special Requirement and Informational Note)*

**ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):**

**Working knowledge of:** accounting principles and financial accounting standards; property appraisal methods, principles, and practices; legal terminology, documents and descriptions; preparation and accounting reports, balance sheets, and income statements; corporate and shareholders' reports, Security and Exchange Commission forms; federal reporting requirements for various commissions; other State agencies' reports, requirements and regulations such as Public Utilities Commission and EPA; stock and bond data sources such as Standard & Poor and Value Line; local assessors' appraisal and taxing requirements, methods and reports; utility companies operations. **Ability to:** organize, present and defend valuations before the public, Board of Equalization, company representatives and Tax Commission; appraise property; read and understand financial reports; develop cost of capital studies. **Skill in:** computer applications used in appraisal and financial analysis as well as billing, collection, and distribution of taxes.

**FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):**

**Working knowledge of:** federal and State laws, policies and procedures related to assessment and taxation; utility and transportation company operations; accounting and finance standards; financial analysis; application of macroeconomic principles; forecasting/projection of revenue streams or assessment levels from property taxes; Nevada Revised Statutes dealing with assessment standards; billing and collection procedures. **Skill in:** appraisal of utility and transportation companies.

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

7.434

ESTABLISHED: 06/05/81  
REVISED: 04/11/86-3  
REVISED: 07/06/90-3  
REVISED: 07/01/93P  
09/24/92PC  
REVISED: 2/10/06PC