

#### 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>

#### SUPERVISOR, CENTRALLY ASSESSED PROPERTIES

38 B 7.425

Under general supervision, incumbents select, supervise, train, assign and review work, evaluate performance, administer disciplinary action, and direct professional staff in the following areas: appraisal and assessment of mines and net proceeds of minerals statewide for tax assessment purposes; appraisal and assessment of intercounty and interstate utilities and transportation companies for property tax purposes; and billing, collection, and distribution of property and net proceeds of mineral taxes.

Plan, schedule and prioritize projects, work assignments and appraisals to ensure that properties are reviewed according to statutory timelines.

Develop computer applications for appraisal of property and billing and collection of taxes by staff; analyze and forecast revenue projections for net proceeds of minerals and property taxes.

Oversee the billing, collection, disbursement, and refunding of tax revenue associated with the assessment of mines and utility and transportation companies; implement procedures to ensure the efficiency and effectiveness of the process.

Provide expert testimony concerning the appraisal of centrally assessed property at county and State Board of Equalization meetings, legislative committees, regulatory workshops, and other administrative agency hearings.

Interpret statutes, codes, policies, procedures, and results regarding appraisals and assessments to interested parties, including taxpayers and their representatives, legislators, Tax Commission, and local government officials.

Gather and assist in evaluating data pertaining to bill draft requests and fiscal notes required by the Legislature; prepare department's response; conduct other research concerning the regulation of assessments as requested; recommend amendments to regulatory language.

Forecast, recommend and monitor the travel and equipment budget for the section to ensure the availability of necessary resources.

Oversee the development and publication of manuals, reports, and bulletins related to centrally assessed properties.

Perform related duties as assigned.

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#### 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 employment.

#### MINIMUM QUALIFICATIONS (cont'd)

#### **INFORMATIONAL NOTE:**

\* Certification as a 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 business administration, public administration or related field and four years of experience in property appraisal, two years of which included experience in reviewing financial statements of corporations for tax purposes; **OR** Bachelor's degree from an accredited college or university in business administration, public administration or related field and four years of financial and accounting management experience involving the valuation of property; **OR** an equivalent combination of education and experience as described above. (See Special Requirement and Informational Note)

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

**Detailed knowledge of:** appraisal theories, principles and practices of property valuation; technical and legal terminology, documents, and descriptions related to assessment of real property; federal and State laws, policies and procedures related to assessment and taxation; utility and transportation company operations; accounting reports, balance sheets, and income statements; corporate and shareholders' reports; Security and Exchange Commission forms; stock and bond data sources such as Standard & Poor and Value Line. **Working knowledge of:** local assessors' appraisal and taxing requirements, methods and reports; process of developing administrative regulations, changing existing regulations, adding new regulations or deleting or altering obsolete provisions that govern the Administrative Procedures Act; statistical models to include measures of dispersion and measures of central tendency; organizations of State and local governments to facilitate the gathering of data and information pertaining to the investigation of property assessment issues; supervisory principles and practices. **Ability to:** organize, present and defend valuation results before the Board of Equalization, company representatives and the Tax Commission; appraise properties; develop cost of capital studies. **Skill in:** applying advanced knowledge of appraisal theories to the valuation of utility and transportation companies; the application of computer programs 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:** State revenue and taxation laws and corresponding regulations to direct and regulate assessment of property; applicable sections of the State Administrative Manual, Nevada Administrative Code and Rules for Personnel Administration; supervisory principles and practices including disciplinary processes, employee evaluation and development of work performance standards; application of financial analysis and macroeconomic principles; billing and collection procedures; appraisal of complex 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.

## <u>7.425</u>

ESTABLISHED: 7/1/79 **REVISED:** 5/31/79PAC 11/20/79-3 REVISED: REVISED: 4/11/86 REVISED: 7/18/86 REVISED: 7/1/93P 9/24/92PC 2/10/06PC REVISED: REVISED 9/18/20PC