

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, LOCALLY ASSESSED PROPERTIES

38 B 7.426

Under general supervision, incumbents supervise the audit of assessors' property tax valuation of residential, commercial, industrial, agricultural and personal properties for ad valorem tax purposes pursuant to Title 32 of the Nevada Revised Statutes; consult with and assist county assessors in the development, use and maintenance of standard assessment procedures; and oversee the publication of various manuals, reports and bulletins disseminating appraisal and assessment standards.

Supervise and evaluate the performance of Property Appraisers responsible for conducting appraisals of residential, commercial, industrial, agricultural and personal properties statewide; select and train personnel; assign and review work and administer disciplinary actions as necessary.

Direct and coordinate staff in conducting various studies and audits and preparing reports regarding assessment levels and other statistics on the values of property types; participate in presenting completed reports to the Tax Commission and make recommendations on corrective action; direct and coordinate staff in the development of valuations for agricultural lands and personal property for consideration and adoption by the Tax Commission.

Audit records and review office practices of county assessors to ensure compliance with State laws; assist assessors in implementing appropriate assessment practices and procedures to attain or retain equalization of assessments and/or compliance with State law.

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

Oversee the research and analysis of valuation issues and develop and recommend policies and procedures for implementation throughout the State.

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

Provide expert testimony concerning the appraisal of locally assessed properties at county and State Boards of Equalization, legislative committees, regulatory workshops, and other administrative agency hearings.

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; and recommend amendments to regulatory language.

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

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 a Property Tax Appraiser by the State of Nevada is required within two years of 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 appraisal experience for tax purposes, two years of which included statistical analysis of appraised properties for purposes of equalization; **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):

Working knowledge of: appraisal methods, principles and practices used to value real and personal property; technical and legal terminology, documents and descriptions; review of accounting reports, balance sheets and income statements; organization of State and local governments to facilitate the gathering of data and information pertaining to the investigation of property assessment issues; local assessors' appraisal and taxing requirements, methods and reports; statistical models to include measures of dispersion and measures of central tendency to determine the accuracy and equity of local tax valuations. Ability to: organize, present and defend valuation results before the Board of Equalization, company representatives and the Tax Commission; appraise property; read and understand financial reports; develop cost of capital studies. Skill in: algebra, geometry, statistics and technical math in order to correctly calculate and/or verify computations of land valuations and ratio studies; application of computer programs used in appraisal and financial analysis.

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

Working knowledge of: State revenue and taxation laws and corresponding regulations in order to direct and regulate assessment of property; applicable sections of the State Administrative Manual, Nevada Administrative Code and Rules for State Personnel Administration; supervisory techniques including disciplinary processes, employee evaluation and the development of work performance standards; application of financial analysis and macroeconomic principles; process of developing, amending and repealing administrative regulations and provisions governed by the Administrative Procedures Act.

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.

7.426

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