

### 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>
PROPERTY APPRAISER II	34	В	7.433
PROPERTY APPRAISER I	32	В	7.447
PROPERTY APPRAISER TRAINEE	30	В	7.453

#### SERIES CONCEPT

Property Appraisers value real and personal property; conduct ratio studies to evaluate work of county assessors; value mining improvements and net proceeds of mines; research and develop agricultural values for approval by the Nevada Tax Commission; research and recommend appropriate appraisal and assessment standards for use by county assessors.

Determine the value of property for tax purposes; apply statistical procedures and analyze results to determine if valuations established by county assessors conform to the requirements of laws and generally accepted mass appraisal practices.

Review and analyze sales data to examine the accuracy of proposed land factors by county assessors within guidelines established by statute and regulations; prepare narratives including the findings, conclusions and recommendations related to the ratio study.

Conduct physical inspections to identify and measure construction characteristics of a variety of buildings and classify them as to use, character and quality of construction to determine the cost of buildings; identify land characteristics such as topographic and environmental characteristics which affect value.

Classify and value property by reviewing county assessor's records and/or physical inspection to ensure properties are valued correctly.

Consult with developers, contractors and others regarding construction costs, real estate brokers to determine local market conditions, and county assessors to provide appraisal assistance as well as to regulate their activities according to departmental policies and procedures.

Determine value of properties using income approach to value and apply accounting and financial procedures and techniques.

Prepare oral and written defense of appraisals to taxpayers and county and State Boards of Equalization and testify before the Nevada Tax Commission.

Conduct research in a variety of areas including issues for the Legislature; gather and compile information into reports and respond to questions from taxpayers in the field.

Assist in the valuation of intercounty and interstate utilities and transportation companies.

Provide training to county assessors regarding the determination of value of properties and the calculation of proceeds.

Perform related duties as assigned.

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#### **CLASS CONCEPTS**

<u>Property Appraiser II</u>: Under general supervision, incumbents perform the full range of duties described in the series concept at the journey level.

<u>Property Appraiser I:</u> Under general supervision, incumbents continue to receive training in performing the duties described in the series concept at the sub-journey level and may progress to the journey level upon meeting the minimum qualifications, satisfactory performance and with the approval of the appointing authority.

<u>Property Appraiser Trainee</u>: Under close supervision, incumbents receive training in performing the duties described in the series concept and may progress to the next level upon meeting the minimum qualifications, satisfactory performance, and with the approval of the appointing authority.

#### 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.

### <u>INFORMATIONAL NOTE:</u>

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

## **PROPERTY APPRAISER II**

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in business administration, accounting, economics or related field and two years of professional experience in property appraisal work related to the transfer and sale of real property, valuation of property at a local assessor's office, real estate sales, real estate lending, cost estimation, or tax assessment; **OR** graduation from high school or equivalent education and four years of professional experience in property appraisal as described above; **OR** one year of experience as a Property Appraiser I in Nevada State service; **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 of real and personal property; appraisal theories and practices including methods, approaches and techniques employed in appraisal of classes and types of real and personal property; local zoning, restrictions, codes covenants, financial and market conditions which may affect property values within the various counties; construction types, materials and building methods utilized throughout the State; various survey systems and the assessment parceling systems to determine the location of parcels from its legal description; mining operations; accounting and financial practices and procedures; statistical models including correlation coefficients, standard deviations, measures of central tendency, measures of dispersion and sampling techniques. Ability to: calculate and/or verify computations of land parcels; value real and personal property by applying accepted appraisal theories; read and interpret a variety of measurement tools and methods to determine the physical dimension of properties; interpret statutes to verify the terms and conditions of sales contracts, title and escrow files; read and interpret blueprints and building plans to determine type and quality of construction; analyze reports to explain the probable impact of new or changed statutes and regulations resulting from the review of assessor's appraisals, policies and procedures; prepare business correspondence and reports; calculate net proceeds of mineral taxes; develop training programs for county assessors; and all knowledge, skills and abilities required at the lower level.

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#### MINIMUM QUALIFICATIONS (cont'd)

# PROPERTY APPRAISER II (cont'd)

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

Working knowledge of: descriptive statistics; all construction types, materials and building methods used throughout the State in order to determine building class and quality; department policies and guidelines regarding the appraisal of property; statutes, regulations and procedures relating to the appraisal process. Skill in: reading and interpreting various measurement tools and methods to determine the physical dimensions of properties; application of sketch and valuation software to produce correct appraisals.

### **PROPERTY APPRAISER I**

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in business administration, accounting, economics or related field and one year of professional experience in property appraisal work related to the transfer and sale of real property, valuation of property at a local assessor's office, real estate sales, real estate lending, cost estimation, or tax assessment; **OR** graduation from high school or equivalent education and three years of professional experience in property appraisal as described above; **OR** one year of experience as a Property Appraiser Trainee; **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):

General knowledge of: appraisal theories and practices; building construction and associated terminologies; algebra, geometry and math in order to correctly calculate and/or verify computations of land parcels; statutes, rules, regulations and procedures related to the appraisal process; construction types, materials and building methods used throughout the State to determine building class and quality; appraisal methods, principles and practices in order to value real and personal property. Skill in: reading and interpreting various measurement tools and methods to determine the physical dimensions of a property; application of computer sketch and costing programs. Ability to: compose business correspondence and reports.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job): (These are identical to the Entry Level Knowledge, Skills and Abilities required for Property Appraiser II).

### **PROPERTY APPRAISER TRAINEE**

EDUCATION AND EXPERIENCE: Bachelor's degree from an accredited college or university in business administration, accounting, economics or related field; **OR** graduation from high school or equivalent education and two years of paraprofessional experience assisting in property appraisal work related to the transfer and sale of real property, valuation of property at a local assessor's office, real estate sales, real estate lending, cost estimation, or tax assessment; **OR** one year of experience as a Tax Examiner I in Nevada state service; **OR** an equivalent combination of education and experience as described above.

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

General knowledge of: principles and practices of real and/or personal property appraisal; financial record keeping and accounting practices; methods and terminology used in the property appraisal process. Ability to: communicate effectively both orally and in writing with developers, contractors, real estate brokers and county assessors; perform mathematical calculations to calculate property value; conduct research, collect data and perform statistical analysis; prepare clear and concise reports, records and other documents related to the appraisal of real and/or personal property; interpret and apply State and federal laws, rules and regulations and departmental policies and procedures for compliance.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job): (These are identical to the Entry Level Knowledge, Skills and Abilities required for Property Appraiser I.)

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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.

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ESTABLISHED: REVISED: REVISED: REVISED: REVISED:	8/1/55 2/1/68 1/4/72 11/3/78-3 2/9/79-3	1/1/63 2/1/68 5/18/78 11/3/78-3 2/9/79-3	09/18/20PC
REVISED:	9/30/81-3	9/30/81-3	
REVISED:	8/19/88PC 7/1/93P 9/24/92PC	8/19/88PC 7/1/93P 9/24/92PC	
REVISED: REVISED: REVISED	3/21/97UC 2/10/06PC 9/18/20PC	2/10/06PC 9/18/20PC	