

Owyhee County

Class Specification

Appraiser

Pay Grade: 7

FLSA Designation: Non-Exempt/Covered

Effective Date: 10/02

Revised: 05/15/07

Class Primary Summary

The principal function of an employee in this class is to conduct technical appraisals and reappraisals of various properties to determine an estimated fair market value for ad valorem tax assessment, as assigned. Property appraised includes improved and unimproved rural, farm, residential, and commercial properties, manufactured homes, and personal property, depending on assignment or specialization. The work requires field inspection of property and/or structures, which may result in stressful personal contacts and situations. The Appraiser must demonstrate tact and diplomacy in such situations. The work is performed under the supervision of the County Assessor. Considerable independent judgment is granted to this position, within the established guidelines. The nature of the work requires the employee to be detail oriented and time sensitive to mandated deadlines. The principal duties of this class are performed in a general office environment and in the field, including exposure to adverse weather conditions and potential personal danger.

Essential Duties and Responsibilities (Illustrative Only)

- Surveys County building activity for new construction or improvements;
- Locates and analyzes changes in land use and makes appropriate adjustments in property appraisal;
- Performs detailed and technical appraisal and reappraisal of improved and unimproved rural, farm, residential, and commercial properties, manufactured homes, and personal property to arrive at an estimated fair market value for ad valorem tax purposes;
- Records appraisal information on standardized report forms and on computer;
- Identifies taxable personal property to ensure such items as office furniture, removable fixtures, machinery, equipment, unlicensed vehicles, and other eligible property is properly assessed and entered onto County personal property rolls;
- Applies State Tax Commission depreciation schedules to determine value of personal property;
- Monitors status of business to maintain accurate personal property files and records;
- Analyzes income and expense information;
- Answers questions of property owners related to the valuation and assessment of property;

- Interviews persons familiar with property, collects income and expense information, takes measurements, and makes sketches of the same;
- Inspects property for the type and quality of construction, condition, and functional design;
- Uses income, market, and cost approaches to appraisal to determine market value;
- Compiles data according to accepted appraisal practices to determine fair market value;
- Prepares property diagrams, calculates square footage, and inputs inventory data on computer;
- Maintains current files and records of property sales within County to monitor trends of impending changes in market values;
- Uses ratio study to determine problem areas where accurate market value has not been consistently determined;
- Travels through designated areas being alert to new construction and land development;
- Researches building permit records, sales, leases, and plat maps and contacts owner to arrange appraisals;
- Conducts mailers, telephone surveys, searches maps, charts, filing systems, and other resources utilized in location and identification;
- Prepares documentation, processes paperwork and performs computer data entry, conducts audits to assure accuracy of records;
- Develops and provides statistical analysis and ratio studies;
- Prepares and presents reports;
- Responds, researches, and resolves public inquiries, requests for information, and complaints;
- Presents testimony to Board of Equalization, appeals hearings, and related review proceedings;
- Testifies in court as required when appraisals are challenged;
- Responds to citizens' questions and comments in a courteous and timely manner;
- Prepares documentation and submits to assessing technician for processing and computer entry;
- Conducts audits to assure accuracy of records;
- Performs all work duties and activities in accordance with County policies, procedures and safety practices.

Other Duties and Responsibilities

- Performs other related duties as required.

Knowledge, Skills and Abilities

Knowledge of:

- Principles, approaches, practices, techniques, tools, terminology, and objectives of real and personal property appraisal;
- Current Idaho code; State Tax Commission regulations, standards, and requirements; and County policies, procedures, and ordinances related to property appraisal;
- Current construction methods, techniques, materials, and practices;

- Agricultural methods and practices;
- Land survey systems used to legally describe both “township and range” and “metes and bounds” parcels of land;
- County boundaries, roads, rivers and tax code areas;
- Current office practices;
- Legal terminology, English grammar skills and punctuation;
- Operation of standard office equipment and a personal computer;
- Maps, plats, aerial photos and other tools related to Assessor office functions.

Ability to:

- Understand and follow oral and/or written policies, procedures and instructions;
- Visually inspect, observe, and document physical details of property to arrive at an accurate and equitable appraisal;
- Apply appropriate methods of valuation;
- Make mathematical calculations to determine percentages, volumes, areas, and other related calculations;
- Make judgment decisions required for the appraisal process;
- Interpret cost manuals used in appraisal of personal and real property;
- Read legal descriptions, deeds, plat books, maps and blueprints;
- Operate tools and equipment such as calculator, camera, measuring devices, and related required tools;
- Operate a motor vehicle;
- Work under varying and extreme weather conditions;
- Work independently and handle a variety of public interactions or situations with tact and diplomacy;
- Read, interpret, and apply laws, resolutions, ordinances, codes, and contracts;
- Read, compose and comprehend simple instructions, short correspondence and memos;
- Operate standard office equipment, including a personal computer using program applications appropriate to assigned duties;
- Prepare statistical reports and records;
- Maintain and organize records;
- Communicate effectively, both orally and in writing;
- Establish and maintain effective working relationships with other County employees, supervisory personnel, state and local elected officials, and the public;
- Respond to citizen requests in a courteous manner;
- Make sound and reasonable decisions following laws, ordinances, regulations, and established procedures;
- Perform multiple tasks simultaneously, including handling interruptions, and return to and complete tasks in a timely manner;
- Perform a variety of duties and responsibilities with accuracy and speed under the pressure of time-sensitive deadlines;
- Demonstrate integrity, ingenuity and inventiveness in the performance of assigned tasks.

Acceptable Experience and Training

- High school diploma or GED equivalency is required; or
- Any equivalent combination of experience and training which provides the knowledge and abilities necessary to perform the work.

Special Qualifications

- Idaho drivers license is required.
- Certification as an Ad Valorem Appraiser by the Idaho State Tax Commission is required.

Essential Physical Abilities

- Sufficient clarity of speech and hearing or other communication capabilities, with or without reasonable accommodation, which permits the employee to discern verbal instructions and communicate effectively in person and by telephone;
- Sufficient visual acuity or other powers of observation, with or without reasonable accommodation, which permits the employee to comprehend written instructions and observe, inspect, and appraise real and personal property;
- Sufficient manual dexterity, with or without reasonable accommodation, which permits the employee to operate standard office equipment, including computer equipment, and operate a motor vehicle;
- Sufficient personal mobility, strength, agility, and physical reflexes, with or without reasonable accommodation, which permits the employee to conduct field inspections, often driving or walking through rural or unimproved property, and work in an office environment.