

# Property Appraiser

Job Code	Job Title	Pay Grade
4164A5	Property Appraiser I	25
4165A5	Property Appraiser II	28
4166A5	Property Appraiser III	31

## CONCEPT:

This is technical work in the valuation and mapping of property for ad valorem tax purposes.

## TASKS:

### PA I

- Participates in programs of instruction for county appraisers and cartographers. Meets with these officials to examine and review appraisal/mapping procedures and research techniques to ensure their work is in compliance with state statutes and guidelines.
- Prepares and edits ownership maps to ensure compliance with guidelines, and provides counties with updated checklists and guidelines for checking maps.
- Accumulates data for and develops tentative figures, such as cost factors, capitalization rates, depreciation rates, allowances for obsolescence, segregation of assets and ratio studies.
- Gathers and analyzes data for the development of valuation indicators, market based appraisal guides and maps.
- Inspects less complex property to arrive at current construction costs and values by investigating and applying learned principles and techniques of property appraisal.
- Studies building costs, location and soil characteristics for use in determining market values of property by considering these factors with current market values, population trends, impending charges and related influences on valuation.
- Contacts sellers and buyers of real estate for information pertinent to the market value of the real estate.
- Writes reports to support property valuation by compiling collected data.
- Conducts appraisals of industrial, commercial, agricultural and residential real estate of both state and locally appraised properties.

### PA II

- Performs appraisals, of a difficult and complex nature, or of two or more classes or subclasses or appraisals of public utility companies.
- Participates in programs of instruction for county appraisers and cartographers. Meets with these officials to examine and review appraisal/mapping procedures and research techniques to ensure their work is in compliance with state statutes and guidelines.
- Prepares and edits ownership maps to ensure compliance with guidelines, and provides counties with updated checklists and guidelines for checking maps.
- Accumulates data for and develops figures, such as cost factors, capitalization rates, depreciation rates, allowances for obsolescence, segregation of assets and ratio studies for the most complex properties.
- Serves as a team leader for a specific region, including training and providing county assistance on the more difficult appraisal problems.
- Develops and teaches educational courses on property ownership mapping for state and county personnel.
- Gathers and analyzes data for the development of valuation indicators.
- Relates state policies and procedures to county officials, taxpayers and industry representatives; provides technical assistance to ensure compliance with state statutes and guidelines.
- Conducts site appraisals of the more complex industrial, commercial, agricultural and residential real estate of both state and locally appraised properties.
- Performs special projects researching solutions to valuation problems and procedures.

### PA III

- Supervises lower level property appraisers and/or support staff.
- Develops programs or instruction for county appraisers, cartographers and state appraisal staff; develops training manuals and guides for use by counties. Meets directly with these officials to assist in the development of appraisal/mapping procedures and researches techniques to ensure their programs comply with state statutes and guidelines.
- Analyzes, reviews and approves cost factors, capitalization rates, depreciation rates, allowances for obsolescence, segregation of assets and ratio studies for the most complex properties.
- Reviews and modifies when necessary the more difficult and complex appraisals of all classes or subclasses of public utility companies.
- Testifies before the State Board of Tax Appeals or courts of law as to uniformity of research conducted, uniformity of physical application of appraisal process, the valuation indicators developed and in some cases the unit value reached.
- Relates state policies and procedures to county officials, taxpayers and industry representatives.
- Performs site appraisals when particularly difficult and complex problems arise in valuing property.
- Defends divisions policies and procedures before the Board of Tax Appeals and courts of law.
- Performs special projects researching solutions to valuation problems and procedures.

### LEVELS OF WORK

- Class Group consists of three classes.

**Property Appraiser I:** Work involves performing mass appraisal/mapping work and assisting counties in property valuation by instructing the county officials in the processes of using basic appraisal and mapping data in determining the value of property for ad valorem tax purposes.

**Minimum Requirement:** One year of experience in determining market value of property; working in the valuation and mapping of property. Education may be substituted for experience as determined relevant by the agency.

**Necessary Special Requirements:** Satisfactory completion of one appraisal course approved by the Department of Revenue, or one appraisal course of three semester hours from a college or university.

**Property Appraiser II:** This is specialized work in the valuation and mapping of property for ad valorem tax purposes. Work involves performing mass appraisal or mapping procedures in addition to mapping and determining valuation of a specific class or type of property for ad valorem tax purposes. Duties may include functioning as a team leader or lead worker.

**Minimum Requirement:** Two years of experience in determining market value of property; working in the valuation and mapping of property. Education may be substituted for experience as determined relevant by the agency.

**Necessary Special Requirements:** Satisfactory completion of three appraisal courses approved by the Department of Revenue, or three appraisal courses of at least three semester hours each from a college or university.

**Property Appraiser III:** This is advanced specialized work or supervisory work in the implementation and application of mass appraisal or advanced mapping/Geographic Information System (GIS) procedures in the valuation of property for ad valorem tax purposes. Work involves resolving difficult appraisal or advanced mapping/GIS problems and recommending changes in valuation methods and procedures. Incumbents may function as a section supervisor.

**Minimum Requirements:** Three years of experience in determining market value of property; working in the valuation and mapping of property. Education may be substituted for experience as determined relevant by the agency.

**Necessary Special Requirements:** Satisfactory completion of five appraisal courses approved by the Department of Revenue, or five appraisal courses of at least three semester hours each from a college or university.

REF: 12/13

REV: 6/16

REV: 6/24