

IOWA DEPARTMENT OF ADMINISTRATIVE SERVICES ▼
HUMAN RESOURCES ENTERPRISE
PROPERTY APPRAISER 3

DEFINITION

Performs property appraisals and assessment of industrial and commercial properties or appraisal of public utility companies; performs the more complex and difficult appraisal and assessment of agricultural or residential properties; conducts training for local assessors and lower level state appraisers; performs related work as required.

The Work Examples and Competencies listed are for illustrative purposes only and not intended to be the primary basis for position classification decisions.

WORK EXAMPLES

Makes complete appraisals of commercial and industrial properties to include real estate, buildings, fixtures, equipment, machines and merchandise to determine estimated values by interviewing the owner or manager, applying accepted methods for classifying real property, and using cost or income appraisal approaches based on current equalization values.

Gives technical advice to staff appraisers relative to establishing estimated values of specific parcels of property by answering questions and offering suggestions.

Reviews completed appraisals for logic, accuracy, and the presence and adequacy of supporting information by reading and evaluating reports submitted by staff appraisers.

Establishes final value on large or complex commercial, industrial or agricultural property to assure proper values for property tax purposes by analyzing reported data.

Assists local assessors to plan, organize and operate assessment and equalization programs by providing training and guidance.

Develops procedures manuals to assist staff appraisers and local assessors through research and evaluation of record systems, property tax laws, court cases and methods of estimating values.

Assigns or evaluates appraisal work to provide a second opinion or broaden the experiences of other appraisers, by delegating specific phases of appraisals and conferring with experienced appraisers.

Writes and prepares reports to support established values of large and complex properties by compiling collected data.

Appraises public services utility companies for property tax base and allocates value to the proper taxing jurisdiction by analysis of financial statements, regulation reports, administrative reports, administrative rules, and the Iowa Code pertaining to ad valorem tax on property.

Utilizes statistical and financial theory models and measurements and possesses an understanding of current economic influences on the value of the firm.

Communicates on a technically sophisticated level with tax representatives and comptrollers of corporations. Translates technical processes on a simplified level to local officials and taxpayers.

Revises reporting forms according to changes in the law by making suggestions regarding additional information necessary to provide better value estimates of assigned industries.

Prepares necessary documents and reports, in consultation with supervisor and legal counsel, in defense of the DOR appraised value of a company involved in a formal hearing/contested case proceedings.

Utilizes utility replacement tax system applications to perform assessments and record replacement tax amounts.

Examines utility replacement tax forms for accuracy. Responds to inquires from taxpayers or county officials promptly and provides good public relations among the Department, taxpayers and local officials.

Utilizes computer software to price and value appraisals. Ensures that all appraisals follow the Iowa Code and Iowa Administrative Rules.

Answers questions regarding assessments from county auditors and taxpayers in a timely manner. Maintain professional working relationships with taxpayers, county officials and DOR staff.

COMPETENCIES REQUIRED

Knowledge of property appraisal principles, practices and techniques.

Knowledge of current socio-economic conditions and trends affecting property appraisal assessment and taxation.

Knowledge of local government practices for assessing taxes and disbursing receipts.

Knowledge of English to include grammar, sentence structure and spelling.

Knowledge of good human relations principles and practices.

Knowledge of Microsoft Office computer applications.

Ability to apply state laws and regulations pertaining to the assessment and taxation of commercial, industrial, residential or agricultural property.

Ability to learn and apply state laws and regulations pertaining to the assessment and taxation.

Ability to use tact, courtesy and initiative in establishing and maintaining cooperation of local officials, other state appraisers, supervisors and the general public.

Ability to objectively analyze situations.

Ability to express ideas clearly and concisely in written and oral form to inform and recommend.

Ability to anticipate problems and gather/analyze information to identify issues and alternative solutions to resolve issues that may stop or delay job completion.

Demonstrates technical knowledge necessary to do the job and skills required to complete assignments.

Displays high standards of ethical conduct. Exhibits honesty and integrity. Refrains from theft-related, dishonest or unethical behavior.

Works and communicates with internal and external clients and customers to meet their needs in a polite, courteous, and cooperative manner. Committed to quality service.

Displays a high level of initiative, effort and commitment towards completing assignments efficiently. Works with minimal supervision, demonstrates responsible behavior and attention to detail.

Responds appropriately to supervision. Follows policy and cooperates with supervisors.

Acts to align one's behavior with the needs, priorities and goals of the organization.

Encourages and facilitates cooperation, pride, trust, and group identity. Fosters commitment and team spirit.

Expresses information to individuals or groups effectively, taking into account the audience and nature of the information. Listens to others and responds appropriately.

EDUCATION, EXPERIENCE, AND SPECIAL REQUIREMENTS

Graduation from an accredited four-year college or university with a bachelor's degree in real estate, business or public administration, economics, or engineering, and four years' work appraising or assessing taxes on commercial, industrial, utility, residential or agricultural property;

OR

graduation from an accredited business school, college or junior college with an associate's degree in real estate, business or public administration, economics or engineering and six years' work appraising or assessing taxes on commercial, industrial, utility, residential or agricultural property;

OR

graduation from high school or G.E.D. and eight years work appraising or assessing commercial, industrial, residential, utility or agricultural property;

OR

graduate course work from an accredited college or university in real estate, business or public administration, economics or engineering may be substituted for each year of the required experience (30 semester hours or one year) with a maximum substitution of one year;

OR

certification as a Certified Assessment Evaluator in accordance with the requirements of the International Association of Assessing Officers shall be considered qualified;

OR

employees with current continuous experience in the state executive branch that includes experience equal to eighteen months of full-time professional work as a Property Appraiser 2.

NECESSARY SPECIAL REQUIREMENT

Applicants must be available to travel in an assigned area of the state. Employees must arrange transportation to and from assigned work sites.

Effective Date: 12/14 KF