Iowa Department of Administrative Services – Human Resources Enterprise Job Classification Description

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 below 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 possess 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 proceeding.

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

Competencies Required

Knowledge:

- Customer and Personal Service Principles and processes for providing customer and personal services. This includes customer needs assessment, meeting quality standards for services, and evaluation of customer satisfaction.
- Law and Government Laws, legal codes, court procedures, precedents, government regulations, executive orders, agency rules, and the democratic political process.
- English Language The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Mathematics Arithmetic, algebra, geometry, calculus, statistics, and their applications.
- Administrative Administrative and office procedures and systems such as word processing, managing files and records, stenography and transcription, designing forms, and workplace terminology.
- Education and Training Principles and methods for curriculum and training design, teaching and instruction for individuals and groups, and the measurement of training effects.

Abilities:

- Law and Government Understand and adhere to applicable laws, legal codes, administrative rules, and regulations.
- Oral Comprehension Listen to and understand information and ideas presented through spoken words and sentences.
- Oral Expression Communicate information and ideas in speaking so others will understand.
- Written Expression Communicate information and ideas in writing so others will understand.
- Written Comprehension Read and understand information and ideas presented in writing.
- Deductive Reasoning Apply general rules to specific problems to produce answers that make sense.
- Inductive Reasoning Combine pieces of information to form general rules or conclusions.
- Information Ordering Arrange things or actions in a certain order or pattern according to a specific rule or set of rules (e.g., patterns of numbers, letters, words, pictures, mathematical operations).
- Number Facility Add, subtract, multiply, or divide quickly and correctly.
- Mathematical Reasoning Choose the right mathematical methods or formulas to solve a problem.

• Problem Sensitivity – Tell when something is wrong or is likely to go wrong. It does not involve solving the problem, only recognizing there is a problem.

Skills:

- Active Listening Giving full attention to what other people are saying, taking time to understand the points being made, asking questions as appropriate, and not interrupting at inappropriate times.
- Critical Thinking Using logic and reasoning to identify the strengths and weaknesses of alternative solutions, conclusions or approaches to problems.
- Reading Comprehension Understanding written sentences and paragraphs in work related documents.
- Speaking Talking to others to convey information effectively.
- Writing Communicating effectively in writing as appropriate for the needs of the audience.
- Negotiation Bringing others together and trying to reconcile differences.
- Mathematics Using mathematics to solve problems.
- Active Learning Understanding the implications of new information for both current and future problem-solving and decision-making.
- Judgment and Decision Making Considering the relative costs and benefits of potential actions to choose the most appropriate one.
- Service Orientation Actively looking for ways to help people.
- Complex Problem Solving Identifying complex problems and reviewing related information to develop and evaluate options and implement solutions.
- Quality Control Analysis Conducting tests and inspections of products, services, or processes to evaluate quality or performance.

Minimum Qualification Requirements

Applicants must meet at least one of the following minimum requirements to qualify for positions in this job classification:

- 1) Graduation from an accredited four-year college or university with a degree in any field, and experience equal to four years of full-time work in property appraisal, assessment, or sales negotiations; mortgage banking; real estate sales, development, or management; property acquisition; or as a mortgage broker.
- 2) All of the following (a, b, and c):
 - a. Three years of full-time work experience in property appraisal, assessment, or sales negotiations; mortgage banking; real estate sales, development, or management; property acquisition; or as a mortgage broker; and
 - b. A total of four years of education and/or full-time experience (as described in part a), where thirty semester hours of accredited college or university coursework in any field equals one year of full-time experience; and
 - c. One year of graduate-level education and/or full-time experience (as described in part a), where twenty-four semester hours of accredited graduate college or university coursework in any field equals one year of full-time experience.

- 3) Certification as a Certified Assessment Evaluator in accordance with the requirements of the International Association of Assessing Officers.
- 4) Current, continuous experience in the state executive branch that includes eighteen months of full-time work as a Property Appraiser 2.

Notes

Travel, including overnight travel, may be required for positions in this class. Employees must arrange transportation to and from assigned work areas.

Effective date: <u>09/23 KC</u>