

PROPERTY TAX VALUATION SPECIALIST I

DESCRIPTION OF WORK

This is journey level specialized tax work investigating and resolving county property tax appeals, assisting and advising local tax supervisors and on property appraisal problems, and recommending actions on tax matters to the Ad Valorem Tax Division.

Employees in this class serve as property appraisers in investigating, reviewing, and resolving property tax appeals; as property tax consultants or advisors to local tax officials; and as property tax analysts in making sales ratio studies in determining consistency between market value and appraised value of property taxed. Employees perform real and personal property appraisals and work closely with county assessors and others relative to property valuation problems. Work involves considerable fieldwork for investigations, and requires frequent contact with county taxing authorities, taxpayers, attorneys, accountants, and appraisers in investigating appeals or in assisting with special appraisals and property tax matters. Work is usually performed under the general direction of a Specialist II and is periodically reviewed for compliance with policies and procedures through conferences and reports.

EXAMPLES OF DUTIES PERFORMED

Investigates property tax appeals by reviewing appraisal reports and by making a personal appraisal of property under appeal; confers with private appraisers, county taxing authorities, and taxpayers to resolve appeals; attends and testifies before the State Board of Assessment of findings and recommendations.

Assists and advises new county tax supervisors on appraisals and other tax office matters.

Confers with and advises tax supervisors and boards of county commissioners in the preparation of county schedules of values for use in the revaluation programs.

Makes sales ratio studies to determine the ratio between market value and appraised value used in each county in revaluation years.

Formulates methods and standards of value for special types of property to insure uniformity between counties; reviews and follows through to see that county tax officials have complied with the established standards.

Visits tax offices periodically; discusses with the tax supervisor the assessment procedures and recommends improvements when needed.

Appraises for taxation property owned by public service companies not used for public service activities.

RECRUITMENT STANDARDS

Knowledges, Skills, and Abilities

Considerable knowledge of principles, practices, and techniques of real and personal property appraisals.

Considerable knowledge of laws, rules, and regulations governing property appraisal and property tax assessment.

Considerable knowledge of socio-economic factors affecting appraisal evaluations.

General knowledge of Attorney General rulings in property tax field.

General knowledge of the numerous types of records used by county tax officers in determining valuation of property.

Skill in the oral and written presentation of factual material.

Ability to exercise sound judgment in analyzing situations and in selecting an effective course of action.

Ability to confer and advise local tax supervisors involved in appraisal projects and tax problems.

Ability to read and understand deeds, maps, legal records and other records and reports documenting ownership and value of real and personal property.

Ability to establish and maintain effective working relations with other employees, county officials, and the general public.

Minimum Education and Experience

Graduation from a four-year college or university, preferably with a major in business administrations and three years experience in real and personal property appraisal work, preferably in property tax administration at the county level; or high school graduation and seven years of responsible experience in real and personal property appraisal work including four years in local property tax administration; or an equivalent combination of education and experience.

Special Note: This is a generalized representation of positions in this class and is not intended to identify essential functions per ADA. Examples of work are primarily essential functions of the majority of positions, but may not be applicable to all positions.