DESCRIPTION: Under administrative direction, responsible for appraising and valuing real property in Nebraska counties with an emphasis in mass appraisals. Provide technical support, guidance, instruction, and problem resolution to county assessors and their staff regarding the use of Computer Assisted Mass Appraisal Systems and best practices in mass appraisal. Performs analysis of property values/sales data to monitor valuation and assessment practices by county assessors. Appear at quasi-judicial hearings as expert witness. May supervise other appraisal staff; performs related work as assigned.

DISTINGUISHING CHARACTERISTICS: (A position is assigned to this class based on the scope and level of work performed as outlined below.)

Positions allocated to this classification are located in the Property Assessment Division of the Department of Revenue. This Division functions in a regulatory capacity to ensure uniform appraisal and assessment practices in Nebraska counties. The assigned appraisal work is unique and difficult mass appraisal projects where there is little precedence from which to form appraisal opinions. In addition, incumbents assist with monitoring appraisal and assessment practices of county assessors through various analyses of sales data.

Positions allocated to the Appraiser classification series are distinguished from this class series as they do not function in a state-wide regulatory or monitoring capacity. The primary function of these positions is to determine an opinion of value when the acquisition of property is necessary in order to help an agency fulfill its mission.

EXAMPLES OF WORK: (A position may not be assigned all the duties listed, nor do the listed examples include all duties that may be assigned.)

Performs appraisals of unique or specialized real property in Nebraska counties as assigned by the Property Tax Administrator.

Finalizes documentation of practices and procedures for assessment functions.

Develops, analyzes and institutes techniques to ensure uniform appraisal of real property for tax purposes. Conducts training for county assessors in mass appraisal techniques and best practices. Provides guidance to county assessors in the use of Computer Assisted Mass Appraisal Systems.

Assists in the development and updating of computer programs relating to real property assessment.

Appears at quasi-judicial hearings before county board of equalization, and any other appeals as an expert witness.

Compiles and correlates gathered data, correlation of appraisal approaches, and prepares appraisals, project reports and value findings.

Develops, analyzes and maintains sales ratio statistics to determine the level of assessment throughout geographic areas; recommends changes to valuation practices to ensure consistency among counties. Maps residential and commercial sales in a GIS to assist department staff and county officials with appraisals and comparison of property sales.

Advises the Property Tax Administrator and other Property Assessment staff regarding mass appraisal procedures and applications.
Discuss property values, valuation methods and policies with property owners, county officials, agency staff and the Property Tax Administrator.

KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED: (These are needed at entry level to perform the work assigned.)

Knowledge of: the International Association of Assessing Officers standards; the Uniform Standards of Professional Appraisal Practices; mapping as it applies to assessment of real property; the statutes governing real property assessment; PTAS/CAMA computer systems, including modeling techniques for multiple regression analysis valuation and market analysis to develop depreciation tables; comprehensive knowledge of modern real estate appraisal and assessment practices and related appraisal laws and regulations.

Ability to: establish and maintain effective working relationships with taxpayers, co-workers, and county and state officials; analyze facts and present clear and concise reports; justify and defend appraisal opinions; train others in appraisal practices and procedures; develop and utilize a geographic information system (GIS).

MINIMUM QUALIFICATIONS: (Applicants will be screened for possession of these qualifications. Applicants who need accommodation in the selection process should request this in advance.)

Possession of a Bachelor's degree or higher from an accredited college or university with major course work in law, math, business administration, public administration, or related field AND at least three years' experience in mass appraisal of real property. Experience in measuring; calculating; communicating with the public; and reading maps, legal descriptions, and cost manuals. Must be credentialed as a certified residential or certified general real property appraiser by the Nebraska Real Property Appraiser Board.

SPECIAL NOTE:

Incumbents must obtain certified general real property appraiser credential within two years of employment and complete twenty-eight hours of continuing education every two years to maintain required appraiser credential.

Individuals who have maintained active certified general real property or certified residential appraiser credentials from the Nebraska Real Property Appraiser Board prior to January 1, 2015will be considered in lieu of educational requirements.

Specific positions in this class may require an employee to possess a valid driver's license or the ability to provide independent authorized transportation in order to perform work-related travel. Overnight travel may be required.

State agencies are responsible to evaluate each of their positions to determine their individual overtime eligibility status as required by the Fair Labor Standards Act (FLSA).