



## APPRAISER ANALYST 2

0726

### GENERAL DESCRIPTION OF CLASS

The APPRAISER ANALYST 2 appraises residential, commercial, industrial and utility property of moderate size and value to determine market value for assessment of property taxes and assists and provides technical support to county assessment officials. They assist higher level appraisers on larger, more complex properties and provide technical assistance to county assessment programs to ensure compliance with Oregon property tax law.

### DISTINGUISHING FEATURES

This is the second of a four-level professional series, and journey level for a person possessing educational background and appraisal experience.

The Appraiser Analyst 2 is distinguished from the Appraiser Analyst 1 level by responsibility for appraising moderately sized residential, commercial, industrial, or utility properties and independently rendering a complete appraisal report and providing county assessment officials with technical assistance.

The Appraiser Analyst 2 is distinguished from the Appraiser Analyst 3 by the absence of responsibility for appraising large, complex industrial and utility properties, providing technical expertise, and coordinating assessment and appraisal projects.

### DUTIES AND RESPONSIBILITIES

The duties listed are characteristic of the type and level of work associated with this classification. Individual positions may do all or some combination of the duties listed as well as other related duties.

#### 1. Appraisal

Appraise residential, commercial, industrial and utility properties of moderate size and value and assist higher level appraisers in the appraisal of more complex properties. Conduct field inspection of properties and analyze corporate and personal financial data on subject and comparable corporations to develop valuation indicators. Prepare comprehensive narrative reports based on analysis of data collected, detailing the steps taken to arrive at income, market, and cost indicators of value, and the rationale behind the reconciliation of these indicators into a final determination of real market value. Appraise machinery and equipment. Process appraisal appeals and industry returns. Develop testimony and appears as an expert witness in departmental hearings, boards of property tax appeals, magistrate, and tax court proceedings.

#### 2. Evaluation of Assessment Program

Visits county assessors' offices to collect, audit, and analyze assessment records, including sales ratio records, appraisal records, valuation schedules, assessment records, and related data including the assessment roll. Audit computerized systems for compliance with accepted assessment and mass appraisal practices. Conduct field inspections of real and personal property, including fixed machinery and equipment to determine value levels and equity of assessment. Contact buyers, sellers, and real estate practitioners to collect data on real estate trends. Determine if areas of noncompliance with Oregon law exist and identify measures for corrective action.

**3. Taxpayer Assistance**

Explain Oregon property tax laws, appraisal techniques and approaches to taxpayers. Inspect and evaluate property to resolve assessment conflicts between taxpayers and the department or county assessors. Assist taxpayers in completing forms for appeals, exemptions, and special assessments. Answer questions and resolve problems relating to administration of Oregon property tax.

**4. Local Government Assistance**

Assist local assessors in establishing and operating cyclical appraisal programs for appraisal benchmarks, local cost adjustments, and use of cost factor books and office procedures. Advise local government officials on requirements and interpretations of Oregon Revised Statutes and rules. Provide on-the-job and formal training to county staff in appraisal techniques and assessment procedures.

**RELATIONSHIPS WITH OTHERS**

The Appraiser Analyst 2 has daily written and verbal communication with taxpayers and local government officials to obtain and exchange data for appraisal and assessment functions, explain statutory requirements and appraisal and assessment procedures, and to provide assistance.

**SUPERVISION RECEIVED**

Employees receive supervision from a unit manager and a team leader who assigns appraisal and other activities to be performed. Instructions may be oral or written. Guidelines used by employees in performing their work include Oregon Revised Statutes and Administrative Rules, Internal Revenue Service Rules and Regulations, agency administrative rules and policies, recognized appraisal texts, and industry specific appraisal manuals to determine how property tax laws are administered.

**KNOWLEDGE AND SKILLS (KS)****General knowledge of:**

Appraisal techniques and related terminology and methodologies for determining value, including financial analysis of national or multinational corporations.
Assessment procedures including both field and office requirements for all types of properties.
The laws and regulations related to property appraisal and assessment.
Principles and methods for description of features of land, buildings, and other properties.
Financial analysis techniques used in valuation of properties.
Building construction, materials, and related site improvements.
Financial statements and general accounting standards and practices.

**Basic knowledge of:**

Auditing standards and procedures.
Economic and accounting principles and practices, the financial markets, banking and the analysis and reporting of financial data.
Mathematics of financial analysis.

**Skill to:**

Analyze and solve appraisal and assessment problems.
Analyze market transactions of moderate sized properties.
Determine appropriate criteria for specific appraisals such as capitalization rates, depreciation schedules, value of intangible assets, and determining adequacy of appraisal data collected.
Write clear, concise reports of a technical nature.
Make effective oral and written presentations to taxpayers, corporate and governmental officials regarding appraisal and property tax matters.
Testify in court or at hearings as an expert witness regarding the valuation of real or personal property, under rigorous examination or cross-examination.
Work with large numbers in a variety of mathematical applications.
Interpret statutes and case laws, regulations, administrative rules and policies applicable to appraisal and assessment disciplines, and applying them to specific circumstances.

**NOTE:** The KNOWLEDGE and SKILLS are required for initial consideration. Some duties performed by positions in this class may require different KS's. No attempt is made to describe every KS required for **all** positions in this class. Additional KS requirements will be explained on the recruiting announcement.

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