



## APPRAISER ANALYST 3

0727

### GENERAL DESCRIPTION OF CLASS

The APPRAISER ANALYST 3 provides technical expertise by appraising large, complex residential, commercial, special assessment, industrial, and utility properties to determine market value for assessment of property taxes, and acting as a field representative for major property tax programs. Assist in the development of statewide standards for component studies of appraisal programs, and audit the records of large corporations to collect financial and appraisal data. Coordinate assessment and appraisal projects.

### DISTINGUISHING FEATURES

This is the third and advanced journey level of a four-level professional series. At this level, work is based on considerable appraisal and assessment knowledge and the ability to independently appraise difficult properties with little guidance or provide technical expertise for major county property tax programs.

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

The Appraiser Analyst 3 is distinguished from the Appraiser Analyst 4 by the level of appraisal expertise, absence of team leadership, and assisting role in the development of appraisal solutions and statewide standards.

### 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 large, complex residential, commercial, special assessment, industrial and utility properties, independently plan work, and coordinate the activities of other appraisers on specific appraisal assignments. 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 litigation strategy to testify as an expert witness at departmental hearings, boards of property tax appraisal hearings, magistrate and tax court cases.

#### 2. Evaluation of Assessment Programs

Provide county assessors' offices advice and guidance on valuation issues, property appraisals, and special assessments. Determine the jurisdiction between the county and the state to assess types of industrial property. Complete detailed studies of county ratio programs, comparing property's sale price to assessed value to identify equity and uniformity levels of assessment, existing deficiencies, and develops corrective solutions to achieve statutory compliance in assessment programs. Study sales of industrial property to determine ratio for certification to assessor. Conduct reviews of county appraisal programs, compliance studies, and county staffing

requirements, and provide guidance on valuation issues, property appraisals, and special assessments.

### **3. Development of Statewide Standards**

Assist in development of statewide standards and procedures for the appraisal of all type of property including industrial, utility, farm, forest, residential, specially assessed, and commercial. Make recommendations to promote statewide consistency in assessment of all property types. Assist in writing and review of administrative rules as well as the analysis of proposed legislation for impact on property tax system, counties, the department, and taxpayers.

### **4. Local Government Assistance**

Establish mass appraisal techniques and procedures for certain classes of property for use by county appraisers. Prepare property value benchmarks, cost adjustments, and cost factor books. Consult with county staff on appraisal procedures. Conduct on-the-job and formal classroom training to county staff in appraisal techniques and assessment procedures. Advise local government officials on requirements and interpretations of Oregon Revised Statutes and administrative rules.

### **5. Taxpayer Assistance**

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

## **RELATIONSHIPS WITH OTHERS**

The Appraiser Analyst 3 has frequent written and verbal communication with taxpayers and local government officials, to obtain data for appraisal and assessment functions and to explain statutory requirements and appraisal and assessment procedures. They have frequent contact with local government officials and taxpayers, including assessors and corporate officers, to exchange information. They also serve as instructors in regional and statewide formal training programs, and frequently appear before taxpayer groups to explain State and local assessment programs. During litigation, employees in this class have frequent contact with attorneys and other professionals in preparing to defend contested appraisals. Many of these contacts require dealing with hostile individuals.

## **SUPERVISION RECEIVED**

Employees receive general supervision from a unit manager and team leader who assigns appraisal related activities. Employees work autonomously in the appraisal function, in developing standards for county assessment programs. Their work is reviewed for consistency with agency objectives. 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)****Extensive 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.
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.

**General knowledge of:**

Factors relating to in-state and national economic conditions which affect corporate values.
Methods for curriculum development and training techniques.
Practical application of engineering, technology, and telecommunication systems.

**Skill to:**

Organize and plan technical projects and studies.
Analyze and solve complex appraisal and assessment problems.
Analyze market transactions of large complex properties.
Allocate and apportion appraised values to public entities in Oregon.
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, which may include appraisals of complex properties and studies of county assessment programs based on collection and analysis of pertinent data.
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.
Coordinate numerous appraisers/attorneys in preparing for and conducting court cases.
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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