

JOB TITLE: Commercial/Industrial/Personal Property/Condo Appraiser  
DEPARTMENT: County Assessor's Office  
SUPERVISOR: Assessor/Manager  
SUPERVISION EXERCISED: None  
LAST REVISION: 06/2020  
BOCC Approval: 06/16/2020

### **Job Scope:**

**Summary:** Appraises all assigned commercial and industrial land, improvements, furniture, fixtures, machinery and equipment at market value as of date of assessment in accordance with Idaho Code and State Tax Commission Rules. Utilizes appraisal industry standards and recognized methods of determining value and insures equity by like property class or type so as to be defensible if appealed.

### **Essential Duties and Responsibilities:**

Performs detailed and complex sales analysis and appraisal of commercial, industrial, condominium projects and, when required, residential properties with emphasis directed toward accuracy and development of uniform value conclusions.

Executes residential land and improvement appraisals in commercial areas, in addition to valuing agriculture, and timber classified.

Conducts on-site inspections of commercial, industrial and other specialty properties. Compilation of relevant data concerning construction characteristics, measurements, design complexity, as well as quality and condition. Photographs characteristics of the subject properties as germane to appraisal assignment. Interviews property owners, tenants, and property managers regarding income, expenses and other relevant aspects affecting the property.

Collects data on the personal property assets of business, industrial, construction and transitory properties and enters data into the database. Coordinates the preparation and mailing of Personal Property Declaration forms as required by Idaho Law. Verifies the inventory contained on the taxpayers' returned property declarations to assure the accuracy of assessment data; institutes changes as necessary and completes pricing of required items. Analyzes data for use in estimating the value of assets for non-reporting accounts.

Establishes new personal property accounts. Interviews property owners and inspects properties in order to discover new businesses; identifies and locates assessable personal property by utilizing all sources, i.e. building permits, directories, newspaper articles etc. Utilizes computer to issue contact letters while establishing a diary for follow up to newly identified businesses.

Analyzes and maintains market sales information on all commercial enterprises. Establishes data trends, as well as income, depreciation and other factors affecting values. Utilizes approved reference manuals, market data analysis from local sales functions to determine taxable value. Determines the value of leased personal property under various types of lease

arrangements. Collects and analyzes sales data to determine local cost modifiers applicable to national cost schedules. Evaluates assessment values using appraisal principles, methods and techniques to ensure equitable and sound value conclusion  
Coordinates with the Treasurer's office concerning business closings or ownership changes.

Work is performed independently and must demonstrate a high level of knowledge and understanding of department procedures and all pertinent statutes, rules, and regulations to complete assigned tasks by designated deadlines.

Maintains a positive, helpful, constructive attitude and working relationship with other supervisors and departmental employees, other County employees, Elected Officials and the public.

### **Secondary Functions:**

Performs all other duties as assigned

### **Job Specifications:**

#### **Education/Experience:**

A bachelor's degree in business, economics or related field and/or 3+ years of progressively responsible work in the assessment field or other relevant experience. Successful completion of preliminary appraisal courses 101, 102, 201, (also 1 or more of the following courses 300,301,310,311,400 or USPAP), as well as advanced comprehensive education in appraisal mathematics and/or methodology. Must have a practical comprehension of personal property appraisal and valuation technique.

#### **Certificates and/or Licenses:**

Possess a valid driver's license and be insurable.

Certified as an Ad Valorem Appraiser by the Idaho State Tax Commission

Must have thirty two (32) hours of professional continuing education every two (2) years.

#### **Technology and Tools Requirements:**

Proficient ability to use a personal computer and associated peripherals. Working knowledge of Microsoft Windows, Microsoft Word, Excel, Internet, Google and Microsoft Office Outlook. Capacity to operate a variety of technical tools and equipment, such as a digital camera, drafting instruments, and measuring devices. Ability to use a telephone, facsimile machine, copy machine, printers, scanning devices, financial calculator, and general office equipment. Must become proficient, within a reasonable amount of time, with the use of the AS400, and ProVal or any other CAMA system implemented by the State Tax Commission or county.

#### **Mathematical Skills:**

Requires an analytical understanding in mathematics relating to algebra, geometry, and statistical analysis. Ability to calculate figures and amounts such as discounts, interest, commissions, proportions, percentages, area circumference and advanced statistical analysis. Must also possess a fundamental understanding in the direct and yield capitalization approaches including annuity calculations concerning compound interest functions.

**Language Skills:**

Requires excellent oral and written communication skills. Ability to read, comprehend, analyze, and interpret general business periodicals, professional journals, operations manuals, technical procedures, or governmental regulations; proficient in writing reports, business correspondence, and policy and procedure manuals; effectively presents information and knowledgeable responses to questions from attorneys, managers, clients, customers, and the general public.

Exhibit a high level of knowledge and understanding of department processes. Possesses strong communication ability in articulating responses both orally and written to property owners and the public with discretion, understanding and courtesy. The position demands a high degree of contact with professionals, business owners, as well as city, county and state agencies.

Testifies before judicial or quasi-judicial bodies such as, Board of Equalization, State Board of Tax Appeals or District Court to defend value conclusions should appraisals be challenged.

**Reasoning Ability:**

Work requires sound, uniform and rational judgments in appraisals and proficiency in the use of approved and accepted appraisal methods, techniques, and reference materials necessary to correlate the accurate indication of market value. Requires competent ability to interpret various types of property leases, contracts, financial statements and documents. Executes an analysis of building permits, blueprints, maps, legal descriptions, and accounting data. Solicits building cost information, sales data, and income and expense information of commercial, industrial and residential properties. Maintains accurate and concise records and reports. Composes narrative and statistical reports on various specialized appraisal projects. Decipher actual market value of personal property using sales, green guides, state tax commission guide lines and owner facts.

Must have the ability to resolve problems in a rational manner requiring reasoning dealing with a diversity of variables in a wide range of situations; interpret, identify, assess, or diagnose a variety of instructions or information furnished in written, oral, diagram, or schedule form. Formulate approaches that respond to problems or challenges; adapt or modify existing systems, procedures, or other approved methods to new situations; find alternative solutions by weighting options and developing a course of action; prioritize work and research information to complete work independently; adaptable to changing priorities regarding work assignments; ability to visually observe the physical details of properties and convey such data into an accurate, equitable, and defensible appraisal.

**Conduct:**

The individual in this position will demonstrate a respectful and courteous demeanor to customers, workers and County leadership. Effectively interacts with the organization’s personnel and leadership to meet required objectives. Maintains a good working relationship with co-workers and management in addition to demonstrating honest and ethical behavior.

**Physical Demands:**

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. While performing the duties of this job, the employee is regularly required to stand, walk and sit, reach with hands and arms, climb, balance, stoop, kneel, or crouch. Regularly required to use hands to keyboard, handle or manipulate tools used in performing the job. While performing the duties of this job, the employee is regularly exposed to outside weather conditions and sometimes hazardous driving conditions.

**Other Skills and Abilities:**

Comprehensive knowledge of the laws as they relate to property assessment, and of the assessment process and its relationship with other county departments. Thorough knowledge of appraisal terminology, principles, practices, objectives and techniques; thorough knowledge of architectural plans, material quality, cost of construction, and of commercial and industrial building types. Competent knowledge of business personal property assessment.

General challenges of this position include; adversarial contact with discontented property owners in an uncontrolled environment, the hazards of working on a construction site and unforeseen encounters with animals, wild and domesticated. May be exposed to moving mechanical parts; high, precarious places and occasionally high noise levels.

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This job description is not an employment agreement or contract and management reserves the right to modify when necessary.

I have reviewed and agree this Job Description accurately reflect the current responsibilities of my position. I also acknowledge that it will be placed in my Personnel File.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Please Print Name: \_\_\_\_\_