

APPRAISER

Position Title: Appraiser
Department: Clerk-Treasurer
Department Head: Clerk-Treasurer
Immediate Supervisor: Assessor
Pay Range: 5 or 6 **DOQ FLSA Status:** Non-exempt

<i>APPROVED:</i>	<u>April 5, 2000</u>
<i>REVISED:</i>	<u>March, 2008</u>
<i>REVISED:</i>	
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Purpose

Performs non-supervisory technical and clerical work to assist the Assessor with valuation and classification activities. Views and values residential properties for classification and determination of estimated market value. Works with the public and explains the appraisal system, tax procedures and policies. Prepares necessary reports, surveys and studies. Processes homestead applications and performs general office duties.

Organizational Relationships

Communicates with: *Internally* - City Clerk, City Engineer and staff, Planning & Development Services Director, Building Inspection Technician and City Attorney; *Externally* - Minnesota Department of Revenue's property tax, abstract, and special taxing divisions, various County offices, other county assessors' offices, attorneys involved with real estate transactions, realtors, bankers, fee appraisers, mobile home park managers and the general public.
Supervises: None

ESSENTIAL FUNCTIONS

Review property sales data for determining proper market value; arrive at an estimated market value on the approximately 3,300 residential properties in assigned area, including new construction; and evaluate neighborhoods for proper value.
Evaluate and value all mobile homes; set up annual mobile home returns with correct percentages to calculate assessed values and update other areas; and review with Assessor instructions for current assessment.
Understand cost and depreciation schedules used in valuing property.
Send letters and schedule appointments with taxpayers representing assigned area. Measure all buildings and attachments to ensure information on property card is accurate. Explain various components of valuation system and assessment system to property owners and take photo and places in card file.
Process and chart annexations and new plats.
Process all sales of tax exempt and tax forfeited properties.
Verify final assessment rolls are in order and direct County Auditor's Office to issue computer cards for new projects; verify accuracy of information when received. Maintain accurate records for deferred/pending/agricultural/disabled assessments. Accurately record all payments and report to county auditor; and prepare newspaper notices regarding payment deadlines.

APPRAISER

ESSENTIAL FUNCTIONS (continued)

Balance all pending/deferred assessments and calculate annual interest for each, and balance outstanding special assessments to ensure tax statements are printed accurately. Process all reapportionment of special assessments, preparing necessary documents to be presented to the Council.

Update records, notify County Auditor, and verify information before tax statements are issued.

Obtain new construction information from building permit; obtain blueprints from Building Official; draw and transfer accurate measurements and building information to property card; and view project for final construction data for use in valuing property.

Determine proper assessment code for all City parcels according to the MN tax billing system for proper tax calculation; and order computer reports to verify all codes are accurate according to Minnesota laws.

Notify Council Members of Board of Review meeting; handle required posting and publication; coordinate necessary activities with County staff; explain valuation process to Board members and disputing property owners; and take and prepare meeting minutes.

Responsible for compiling and calculating various data for annual report of Department; prepare annual report for Department; and distribute to Department Directors and Council Members.

Review and execute computer procedures to apply proper codes for various classes of properties, credits and property tax refunds; set up forms and procedures for new laws and computer changes; attend computer meetings as needed for updates; run various reports such as This Old House exemptions, limited market value, new plat law and verifies information before submission of Assessor's Abstract to Department of Revenue.

Attend regional meetings, read relevant literature/bulletins/correspondence, attend classes and workshop to maintain accreditation.

Maintain records for special property classifications; receives approved list from Department of Revenue and update field books and computer for proper tax calculation; obtain list of railroad and utility property from Department of Revenue and update books and computer for proper tax calculation; and spot check assessed values, homestead credits and property tax refund values on tax rolls before tax statements are generated and corrects errors.

Other Duties and Responsibilities

Performs other related duties as assigned by supervisor or as apparent

Required Knowledge, Skills, and Abilities

Knowledge of the principles and practices of real and personal property valuations according to the laws.

Knowledge of accounting practices, procedures and computer equipment.

Knowledge of modern office policies, practices and procedures.

Knowledge of MN Property Tax Administrators Manual.

Knowledge of Property Appraisal Manual.

Knowledge of Tax Billing System Assessment Codes.

APPRAISER

Required Knowledge, Skills, and Abilities (Continued)

Knowledge of applicable state statutes, rules and regulations.

Knowledge of Residential Cost Schedule.

Knowledge of City subdivision and zoning ordinances.

Ability to keep complex records and prepare reports from accumulated data.

Ability to handle conflict and difficult situations.

Ability to tactfully and courteously explain appraisal, assessing and tax procedures and policies.

Skill in reading and understanding legal descriptions, assessments laws and regulations.

Skill in performing accurate complex mathematical techniques in valuing properties.

Skill in charting parcels on section maps for simple and complex legal descriptions.

Machines, tools and equipment used: metal tape measure, engineering scales, camera, calculator, typewriter, telephone, copier, fax machine, computer, envelop sealer machine, and City vehicle.

MINIMUM QUALIFICATIONS

A combination of education and experience equivalent to an associate's degree **and** three years of progressively responsible general administrative and clerical experience. Certified Minnesota Assessor.

Preferred Qualifications

Certified Minnesota Assessor Specialist.

Working Conditions

Work is spent indoors in a typical office setting and outdoors in and around residential and business areas including homes/buildings/new construction. Sits, stands and walks to perform office and field work. Performs some physical and repetitive movements including lifting/carrying objects such as field books. Short term exposure to irritants/fumes, temperature extremes and noise. Uses all types of vision, hearing, sense of touch to view properties and perform office work.