

APPRAISER, SENIOR

KIND OF WORK

Professional work in valuing property, reviewing assessments, gathering data and disseminating information regarding the property tax.

NATURE AND PURPOSE

An employee in this class is responsible for handling difficult appraisal problems in the property tax equalization program, and for directing the gathering of data for a continuing assessment-sales ratio study. The employee is usually assigned a work area of several counties in a specific region of the state.

The employee is responsible for making investigations on property assessments and special appraisals of property in other areas such as tax court appeals, and income and sales tax collections. Where responsibility is for the assessment-sales ratio study, the employee reviews data gathered, contacts local officials as a representative of the Department of Revenue, and instructs local field personnel in appraisal techniques and methods.

The employee must also provide information and convey department policy to local taxing officials as well as the general public.

EXAMPLES OF WORK (A position may not include all the work examples given, nor does the list include all that may be assigned.)

Performs difficult appraisals, makes special studies to assist in obtaining uniform assessments and reviews the work of county appraisers for the assessment-sales ratio study.

Conducts instruction for field personnel in appraisal techniques and property assessment procedures.

Makes special appraisals to determine the necessity for reassessment projects or for assessment-sales ratio studies.

Develops appraisal techniques, writes appraisal manuals, and trains county and local assessors.

Explains property tax problems to county, local and school officials as well as individual taxpayers.

Assists county officials in establishing a system of records.

Makes special appraisals in order to act as the department's witness in valuations appealed to the State Board of Equalization or the Minnesota Tax Court.

Makes appraisals of property seized by the State of Minnesota for non-payment of taxes.

Performs related work as required.

### KNOWLEDGE, SKILLS AND ABILITIES REQUIRED

Knowledge of:

Thorough knowledge of the accepted principles and practices of appraising property.

Considerable knowledge of the laws and regulations regarding the administration of property taxes.

Ability to:

Ability to plan and conduct schools in the principles of appraisal and assessment, and in the laws relating to property taxation.

Ability to meet successfully with public officials, business executives, and the general public, and to establish effective working relationships.

Ability to accurately appraise property.

Ability to speak effectively in public.

Ability to write clear and concise reports and correspondence.

LEGAL OR LICENSURE REQUIREMENTS (These must be met by all employees prior to attaining permanent status in the class.)

Accreditation with the State Board of Assessors as a Senior Accredited Minnesota Assessor.

Est.: 4/10/40

TC: 10/25/50  
3/25/59  
1/11/61  
3/21/68  
7/11/73

Rev.: 1/89

Former Title(s):  
Tax Assessment Supervisor  
Property Assessment Supervisor  
Appraisal Supervisor  
Appraiser III  
Senior Appraiser