

JOB DESCRIPTIONS

**Real Property Field Appraiser: PUBLIC SERVICE & PERMISSIVE EXEMPT**

Works for the Convenience of the Assessor.

General Description of Mass Field Appraiser:

Real estate mass field appraisers are paraprofessional specialists in estimating the value of real property. They prepare a written description of the property, and a depreciation spreadsheet of the NBHD, determine the property's Quality & Condition, and make an estimate of its value adjusted to sales.

(**Real property** consists of land, buildings, and natural resources such as water, oil, or minerals.

**Estimates of value**, known as **appraisals**, are made when property is bought, sold, assessed, or taxed.

An improved property is **assessed** when quality, condition, effective age (eg., remodel), are set and adjusted to a cost table, e.g, Marshall & Swift Cost Tables, less depreciation.

A **mass appraisal** includes adjusting mass currently assessed values to neighborhood sales by way of the neighborhood location factor, or Economic Depreciation percentage. Or, by a full and complete **depreciation and effective age study** with complete neighborhood adjustment that has the economic depreciation built into it.)

Duties:

Works for the convenience of the Assessor.

Be prepared to submit a list of Tax Exempt Properties and their Assessed (or Insurable) values by December 1 of each year to the B O E. (based upon LB 476 and its intent in the 2015 Legislature)

Complete property record cards to describe the property and the neighborhood in which it is located; note any information relevant to an estimate of value including quality and condition and effective age (e.g., remodel) Take pictures.

Verify legal descriptions of the property with deeds from the Register of Deeds Office and compare the measurements with the legal description.

Measure and then draw building diagrams. Note conditions and special features of buildings, detached garages, other buildings, driveways and parking lots.

Analyze and evaluate each property to establish quality and condition using established assessor office guidelines and effective age (affected by remodel).

Based on legal description, use appropriate residential, commercial, or acreage nbhd lot models to assess value of land.

If "**Highest & Best Use**" is commercial, perform a commercial review on the property including nbhd Occupancy Codes et al.

If "**Highest & Best Use**" is residential, perform a residential review on the property including nbhd economic depreciation, quality & condition, eff age, etc

If "**Highest & Best Use**" is agricultural, use nbhd value by LVG (LCG) codes to determine land value; If acreage, use nbhd farm site and home site and nbhd lot model for land valuation.

From Sales of Exempt properties or properties to Exempt status, measure and collect the physical characteristics of all construction and building additions; . Review all additions, remodels by March 19.

Do not "read over" exempt values so determined. Value is for the Parcel Card, not the computer.

Check real property parcel cards to verify information on the card matches the Information in MIPS software program; Print and insert new inserts into cards as needed.

According to the 3 & 6- year plan submitted to the state, perform a neighborhood review involving an on-site physical inspection of each property with new pictures taken; This includes exterior and interior inspection when possible.

When helping with Protests, do a physical inspection both exterior and interior of each property that is protested, June 1 through June 30, to verify all data is correct; Analyze recent sales collected by the NBHD Field Appraiser to determine that the assessed value for each property is correct as listed and valued in that neighborhood.

Perform a sales analysis and verification of new sales as needed.

Aid in yearly sales analysis by neighborhood sales and recalculating either lot values for neighborhood land values, Home Site or Farm Site, or recalculating Economic depreciation, or both as needed, adjusted to NBHD sales depending on Ag Land or Acreage.

And any additional duties that may be required by the Assessor.

## Qualifications

Must possess a high school diploma or G.E.D. equivalent ;  
Prefer a college degree.

Must be able to read, understand and explain a Legal Description.

MUST be capable of working with Statutes (laws), Regulations (Administrative Code)  
and Property Assessment Division Directives

Must be computer literate and knowledgeable of  
Microsoft operating system 7 or later,  
Outlook email,  
Microsoft Word,  
Excel Spreadsheets, and  
able to navigate the internet.

Must be physically capable of performing the job; e.g.,  
climbing stairs,  
doing walk-arounds on uneven ground,  
walking for extended periods of time,  
walking a single plank,  
changing a flat tire,  
filling a car with gas and/or oil, and  
meeting a barking dog.

Must be self motivated and capable of working independently;  
planning personal schedules,  
time management,  
routing, and  
multitasking to accomplish specific goals.

Must have the ability/desire to learn and to multi-task.

Must be capable of reading a tape measure and making a drawing to scale.

Must have a Valid Nebraska driver's license.

Must possess good relational and communication skills.

Prefer a basic knowledge of general statistics.

Prefer construction experience.

# Field Appraisers

## PROPERTY ASSESSMENT & TAXATION CALENDAR

Nebraska Department of Revenue, Property Assessment Division

- Jan 01 **12:01 AM** Assessment of Real Property (Discovery, List, Value) **77-1301**
- Mar 19 Must inspect-review portion of real property parcels in county so that all real property parcels are inspected-reviewed no less than every 6 years. **77-1311.03**
- Mar 19 Complete the Assessment of Real Property and file Abstract and Assessed Value Update with PTA **77-1301**
- Aft Mar 19 [Overvaluation or Undervaluation](#). After March 19 and before July 25 (Aug 10 when extension) report to B.O.E. any overvalued or undervalued property. **77-1315.01**
- Anytime Duty to report to BOE all real property [omitted from the assessment roll](#) for the current or any former year except when such real property has changed ownership otherwise than by will, inheritance, or gift. **77-1317, 77-123, 77-124,**
- Anytime Correct the tax rolls as provided in section **77-1613.02** for any real property [listed on the Assessment roll but omitted from the tax roll](#). **77-1316.01**
- Anytime BOE may meet at any time for [correction of clerical errors](#) defined in **77-128**. **77-1507** (Clerical error means transposition of numbers, mathematical error, computer malfunction causing programming and printing errors, data entry error, items of real property other than land identified on the wrong parcel, incorrect ownership, or certification of an incorrect valuation to political subdivisions.) **77-128**
- Mar 25 Submit written comments to PTA (Liaison) that become part of R & O [REG 17-003.04](#)
- Jun 01 Assr sends [notice of valuation change](#) to owner of record as of May 20 of any property that had an increase or decrease in value **77-1315**
- Jun 1–Jul 25 **B O E** holds hearings to review property valuation **PROTESTS** **77-1502**
- Jun 15 Assr prepares a **PLAN OF ASSESSMENT** report for the next 3 years. **77-1311.02**
- Jun 30 Deadline Protestor to file property valuation protest with County Clerk (for BOE) **77-1502**
- Jul 31 Assr files **3-Year Plan Of Assessment** with the Board of Equalization **77-1311.02**
- Oct 15 [LEVY DATE](#) Last day B O E to set tax rates/levies **77-1601**
- Oct 31 Assr submits 3-Year Plan and any Amendments to PTA **77-1311.02**
- Dec 31 Real Property & Personal Property Taxes Due – [LIEN DATE](#) **77-203**