

#8 BUFFALO COUNTY ASSESSOR'S OFFICE

JOB DESCRIPTIONS

Lister of Real Property

Works for the convenience of the Assessor.

General Description of Lister of Real Property:

Listers of Real property are paraprofessional specialists in **Discovery** and **Listing** of real property. They prepare a written description of the property by way of a *Parcel Record Card* and verify and update the contents both exterior and interior. Further verification is made with pictures, front and back, of any and all buildings. Pictures are also taken of Vacant Lots, Acres, and Acreages. They are the on-ground "eyes and ears" of the Field Appraiser.

(**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 under the direction of the Field Appraisers as assigned by the Assessor.

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, condition, new siding and remodel.

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 and driveways.

From building permits, measure and collect the physical characteristics of all new construction and building additions; Review all new construction interior/exterior by December 31. Review all additions, remodels by March 19.

When in agriculture area, maintain a vigilance at all times to discover changes and to list new real property not reported.

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 an interior and exterior inspection when possible.

Do a physical inspection of each property that is protested, June 1 through June 30, to verify all data is correct

Assist the Field Appraiser , as needed, in yearly sales analysis by neighborhood sales and recalculating either lot values for land or recalculating Economic depreciation, or both as needed, adjusted to NBHD sales.

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 have a valid Nebraska driver's license.

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

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

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,
multitasking and
able to set appointments with clients.

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

Must be capable of reading a tape measure.

Must possess good relational and communication skill, both over the phone and face to face.

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**