

## **CURRENT USE APPRAISER**

The Current Use Appraiser administers and maintains the Open Space Taxation Act and forest lands which involves reviewing and acting upon applications from property owners to receive a special assessment for specific and continuing use of the property. The incumbents coordinate both the processes of communicating the requirements of the act and the evaluation of applications; determine value and compensatory tax, in the course of determining the validity of the applications.

### **CLASSIFICATION DISTINCTIONS**

This is a specialized assignment and classification related to the appraisal job family. It is distinguished from the appraisal family in the requirement for specialized knowledge about the Open Space Taxation Act and forest lands and the unique skills needed for valuing forests, farms and agricultural and open space properties.

### **KEY OR TYPICAL TASKS AND RESPONSIBILITIES**

- Review and process applications for property owners tax relief based upon use of the property being devoted to specific uses allowed under the Open Space Taxation Act and forest lands.
- Value property by its stated use, applying soils, rentals and capitalization rates for open space, and farm, agriculture, land grade and operability class for forest lands.
- Respond to inquiries from the public, attorneys, title companies, developers, property owners regarding the current use application process and state requirements for tax relief based upon use.
- Calculate the compensatory taxes according to state formula for the specific use; maintain assessment records on a computerized data base.
- Maintain knowledge of statute changes which may affect the current use programs by attending seminars and reviewing legislative materials.
- Property audits for compliance.
- Determine if property qualifies to continue in current classification.
- Evaluate and determine when commitment to maintain current use has been altered and make adjustments to the tax assessment and/or relief which may result.

- Research and present Board of Equalization appeals for denials or removals from the current use program.
- Provide guidance to others assigned to the current use area; provide technical assistance to other county departments impacted by the Act.
- Perform related duties as assigned.

## **QUALIFICATIONS**

### **Education and Experience:**

A bachelor's degree with major course work in land use, forestry, agriculture, appraisal, economics or a related field and five to eight years prior appraisal experience involving specialized land use. Certification as a General Real Property Appraiser is preferred.

**Knowledge of:** principles and application of residential and commercial appraisal techniques; property appraisal and revaluation legislation, statutes and requirements particularly as they relate to the Open Space Taxation Act; mathematical theories and principles such as interpolation, extrapolation and sampling; drafting, legal descriptions and surveys; oral and written presentation techniques.

**Ability to:** apply knowledge of appraisal techniques to the valuation of special use properties such as farms, forest and other open spaces; evaluate applications and determine compliance with state statutes; use various computer software programs to track, record and analyze current use data; prepare and present clear and concise reports; communicate clearly, both orally and in writing; establish and maintain effective working relationships with appraisers, realtors, contractors, property owners and others.

Any combination of education and experience which may reasonably be expected to provide the knowledge, skills, and abilities is qualifying.

## **WORK ENVIRONMENT AND PHYSICAL DEMAND**

The work of the class is conducted primarily in an office setting with periodic field visits. Actual appraisal work does require visits to the properties. Field visits may necessitate being able to walk through fields, forests and other open space areas. These field excursions require the incumbent to be able to drive a personal vehicle to remote county locations. Essential tasks within the office involve the use of telephones, computers and drafting equipment.

Revision Date 02-96  
Office use: 6/20/00