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ASSESSMENT OFFICER SERIES

GENERAL INTENT

This series includes positions that perform property assessment work for municipal taxation purposes.

The first level of the series is a training level. Under supervision, positions inspect quality levels 1-6 residences and mixed farm buildings, and agricultural land; and update property characteristics.

The second level is a junior working level. Under limited supervision, positions inspect quality level 1-6 residences and mixed farm buildings, agricultural land, and commercial buildings; and update property characteristics. Positions may be called upon to defend assessments at Board of Revision hearings under supervision.

The third level is an intermediate level. Positions inspect quality level 1-8 residences, moderately complex commercial buildings, and agricultural land. Positions assist in determination of new land rates, building modifiers, capitalization rates, market rents and expenses and vacancy losses. Positions defend assessments at Board of Revision hearings without supervision, and defend assessments at The Municipal Board with supervision.

The fourth level is the full working level where accreditation by the Association of Assessing Officers of Manitoba or the equivalent accrediting body or a combination of equivalent education and experience is required. Positions inspect all types of residential, agricultural and commercial buildings and agricultural land; assemble and analyze data to be used in determining market value assessments; collect and analyze commercial rental information so that property may be valued on the basis of income; are responsible for verifying new land rates and building modifiers, capitalization rates, market rents and expenses and vacancy losses; conduct special studies; and defend assessments at Board of Revision and Municipal Board hearings.

At the fifth level, positions perform either supervisory or specialized functions. Specialists at this level inspect very complex commercial and industrial structures throughout the Province, and defend the assessments of these properties at Board of Revision and Municipal Board hearings. Specialists are responsible for the most important assessment cases, with the highest amount of risk to the branch and the highest profile. These appellants are at times represented by legal counsel and international assessment experts.

Each of the levels are cumulative with the skills and experience required at one level also required at each succeeding level.

Excluded are positions whose primary functions are included in the definition of any other series.

DEFINITIONS

Complexity of commercial buildings:

Less complex - small retail or service business, small financial institutions, etc.

Moderately complex - such as small strip malls, small processing plants and basic grain elevators, etc.

Complex - large factories and processing plants, major shopping centres, large institutional buildings such as hospitals and colleges etc.

Most complex - large, specialized commercial/industrial entities requiring knowledge of the business operations, such as a hydro generating station, chemical company, hydro switching station etc.

Complexity of a structure is determined by its size and function. Properties requiring an income approach to valuation falls into the complex and most complex categories.

Complexity of assessment information communicated:

Basic - such as the three approaches to value, the assessment cycle, and the reason for property inspections

Moderately complex - such as sales analysis, liability for taxation, portioning

Complex - related to valuation methods, assessment administration, legislation, tax impact of assessment changes, etc.

Very Complex - regarding complex commercial/industrial properties and statutory rates

ASSESSMENT OFFICER 1

TYPICAL DUTIES

Inspects (quality level 1-6) residences under supervision. Inspects farm property (except specialized operations such as hog, poultry and dairy operations) under supervision. Records specific factors which affect value, and under supervision, classifies and apportions property according to tax status.

Inspects agricultural land under supervision, records specific factors which affect value, and under supervision, classifies and apportions property according to tax status.

Updates ownership, address and property characteristics in the computer database.

Communicates basic assessment information to the public and municipal officials to respond to inquiries and to provide education regarding assessment legislation, policies and procedures.

Attends Board of Revision hearings for training purposes.

Participates in education and training programs as required.

QUALIFICATIONS

Knowledge, Abilities and Skills

Basic knowledge of mass appraisal/assessment theory including methods of valuation.

Knowledge of the land registry system and ability to identify property by legal description.

Ability to identify property accurately by code type.

Ability to recognize building components and systems, soil types and landforms, and record them appropriately for valuation.

Ability to communicate effectively with the public, municipal officials and employees.

Ability to locate property by legal description.

Competent in the use of personal computers and office suite software.

Education, Training and Experience

Experience in the fields of building construction, land surveying, agriculture, real estate or appraisals.

Experience in conflict resolution.

Must possess a valid driver's license.

New appointees to the Assessment Officer 1 level will be expected to enroll in the University of British Columbia's two year Certificate Programme in Real Property Assessment (or the current core education course endorsed by the Canadian Directors of Assessment).

Physical Standard

Physically capable of performing the duties assigned.

ASSESSMENT OFFICER 2

TYPICAL DUTIES

Inspects (quality level 1-6) residences. Inspects farm property with the exception of specialized agricultural operations such as hog, poultry and dairy operations. Inspects less complex commercial buildings such as small retail or service businesses and small financial institutions. Records specific factors which affect value, and under supervision, classifies and apportions property according to tax status.

Inspects agricultural land under supervision, records specific factors which affect value, and under supervision, classifies and apportions property according to tax status.

Updates ownership, address and property characteristics in the computer database.

Communicates basic assessment information to the public and municipal officials individually and in public meetings to respond to inquiries and to provide education regarding assessment legislation, policies and procedures.

Prepares for, and under supervision, presents evidence at Board of Revision hearings.

Prepares business assessments and/or personal property assessments for types of property inspected at this level.

Verifies sales of the types of properties inspected.

Participates in education and training programs as required.

QUALIFICATIONS

In addition to the qualifications required at the Assessment Officer 1 level, these qualifications are required:

Knowledge, Abilities and Skills

Knowledge of real estate financing practices and other aspects of real estate transactions necessary for sales verification of properties inspected.

Ability to determine business and personal property assessments where applicable.

Ability to prepare and present evidence at Board of Revision hearings.

Education, Training and Experience

Completed the University of British Columbia's two year Certificate Programme in Real Property Assessment (or the current core education course endorsed by the Canadian Directors of Assessment), or equivalent combination of education and experience.

Minimum of six months experience at the Assessment Officer 1 level, or equivalent experience.

Physical Standard

Physically capable of performing the duties assigned.

ASSESSMENT OFFICER 3

TYPICAL DUTIES

Inspects quality level 1-8 residences. Inspects all types of farm property. Inspects moderately complex commercial buildings. Records specific factors which affect value, and classifies and apportions property according to tax status.

Inspects agricultural land, records specific factors which affect value and classifies and apportions property according to tax status.

Communicates moderately complex assessment information to the public and municipal officials individually and in public meetings to respond to inquiries and to provide education regarding assessment legislation, policies and procedures.

Prepares for and presents evidence at Board of Revision hearings. Prepares for, and under supervision, presents evidence at The Municipal Board.

Prepares business assessments and/or personal property assessments for types of property inspected at this level.

Verifies sales of the types of properties inspected.

During revaluation, assists in the determination of new land rates and building modifiers.

Contributes to the analysis and development of procedures and policies; may assist in computer system development as an end user or tester.

Assists in the training of other assessment staff.

Participates in education and training programs as required.

QUALIFICATIONS

In addition to the qualifications required at the Assessment Officer 2 level, the following qualifications are required:

Knowledge, Abilities and Skills

Knowledge of mass appraisal/assessment theory including methods of valuation.

Ability to prepare and present evidence at Board of Revision and Municipal Board hearings.

Education, Training and Experience

Participation in the certification process of the Association of Assessing Officers of Manitoba following receipt of the University of British Columbia Certificate in Real Property Assessment, or equivalent combination of education and experience.

Several years of experience at the Assessment Officer 2 level, or equivalent experience.

Physical Standard

Physically capable of performing the duties assigned.

ASSESSMENT OFFICER 4

TYPICAL DUTIES

Inspects all types of residential, commercial and agricultural buildings, records specific factors which affect value, and classifies and apportions property according to tax status.

Inspects agricultural land and records specific factors which affect value and classifies and apportions property according to tax status.

Communicates complex assessment information to the public and municipal officials individually and in public meetings to respond to inquiries and to provide education regarding assessment legislation, policies and procedures.

Prepares for and presents evidence at Board of Revision and Municipal Board hearings.

Prepares business assessments and/or personal property assessments for types of property inspected at this level.

Verifies sales of all types of residential, farm and commercial properties.

Collects and analyzes commercial rental information so that property may be valued on the basis of income.

During revaluation, is responsible for verification of new land rates, building modifiers, capitalization rates, market rents and expenses and vacancy losses.

Assists in resolving technical, procedural, and policy issues; may prepare discussion papers. May assist in computer system development as an end user or tester.

Assists in the training of other assessment staff.

Performs quality control analysis.

Participates in education and training programs as required.

QUALIFICATIONS

In addition to the qualifications required at the Assessment Officer 3 level, the following qualifications are required:

Knowledge, Abilities and Skills

Advanced knowledge of mass appraisal/assessment theory including methods of valuation.

Knowledge of the income analysis process and sales analysis processes.

Ability to reconstruct income and expense statements.

Ability to prepare and present complex evidence at Board of Revision and Municipal Board hearings.

Education, Training and Experience

Accredited Assessor as certified by the Association of Assessment Officers of Manitoba or equivalent accrediting body or a combination of equivalent education and experience.

Several years of experience at the Assessment Officer 3 level or equivalent experience.

Physical Standard

Physically capable of performing the duties assigned.

ASSESSMENT OFFICER 5

TYPICAL DUTIES

In addition to the duties performed at the Assessment Officer 4 level, the following duties are performed:

Supervisors

Assigns work, evaluates performance, and develops skills of subordinates.

Ensures that assessments are properly defended before The Municipal Board and Boards of Revision.

Provides guidance and training to all district office assessors in property assessment.

Resolves technical, procedural, and policy issues within the District Office.

Assists in the development of reassessment plans and in coordinating reassessment activities within the District Office.

Specialists

Resolves technical, procedural and policy issues.

Inspects very complex commercial and industrial structures, records specific factors which effect value, classifies and apportions property according to tax status, negotiates assessment as required.

Provides evidence and defends assessment of complex properties at Board of Revision and Municipal Board hearings.

Communicates very complex assessment information to major corporations, the public and municipal officials individually and in public meetings to respond to inquiries and to provide education regarding assessment legislation, policies and procedures.

Assists in the development of province-wide reassessment plans and in coordinating reassessment activities.

Develops and revises all costing manuals used to value real and personal property.

Develops and revises assessment rate schedules regarding statutory property assessments.

Provides guidance and training to all assessment staff throughout Manitoba in property assessment.

Assists in business analysis pertaining to automation of valuation.

Performs quality control analysis.

Manages the acquisition, analysis, storage and elimination of data acquired from businesses for the use in valuation by the income method.

QUALIFICATIONS

In addition to the qualifications required at the Assessment Officer 4 level, the following qualifications are required:

Knowledge, Abilities and Skills

Supervisors

Knowledge of management theory and practices.

Superior knowledge of mass appraisal/assessment theory including methods of valuation.

Ability to coordinate the work of other assessors and provide quality control.

Specialists

Superior knowledge of mass appraisal/assessment theory including methods of valuation.

Extensive knowledge of computer system support of assessment functions.

Extensive knowledge of assessment methodology, practices, legislation and jurisprudence.

Ability to coordinate the work of other assessors and provide quality control.

Education, Training and Experience

Several years of experience at the Assessment Officer 4 level or equivalent experience.

Several years experience coordinating work of other staff.

Extensive experience assessing complex properties.

Physical Standard

Physically capable of performing the duties assigned.