

**79-1411b. County separate assessment district; appraiser to list and appraise property; appointment of employees; education requirements.** Each county shall comprise a separate assessment district, and the county or district appraiser shall have the duty of appraising all tangible property in this county.

Notwithstanding the provisions of this act which require persons, associations, companies or corporations to list tangible personal property for assessment, the county or district appraiser also shall have the duty of listing and appraising all taxable tangible personal property in his or her county used in, owned by, held, or in possession of a business. The board of county commissioners of each county, after consultation with the county or district appraiser, shall determine the most practical method of providing for the listing and appraising of all tangible property as provided herein.

The county or district appraiser shall with the consent of the board of county commissioners appoint such township trustees, assistants, appraisers, and other employees as are required to carry out the provisions of this act and to give such assistance to taxpayers as is necessary.

The county commissioners shall require every employee performing appraisal analysis functions to attend appraisal schools conducted or approved by the director of property valuation or to establish to the satisfaction of the director of property valuation that such employee has received the necessary training to perform such functions.

**History:** L. 1965, ch. 511, § 8; L. 1992, ch. 178, § 1; July 1.