

## **ASSESSOR**

**DISTINGUISHING FEATURES OF THE CLASS:** This position is concerned with professional valuation of real property in a town for the purpose of taxation and special ad valorem levies. Work is performed under the general direction of the municipal legislative body or the appointing authority. Supervision may be exercised over supporting appraisal and clerical staff. Advisory service is available from the county Real Property Tax Services Officer and the New York State Office of Real Property Tax Services. Does related work as required.

### **TYPICAL WORK ACTIVITIES:**

Annually values and revalues each parcel of real property;  
Utilizes and maintains current tax maps and appraisal cards;  
Attends all hearings of the Board of Assessment Review;  
Make changes in assessments in accordance with law as directed by the Board of Assessment Review;  
Attends the public examination of the tentative assessment roll at times prescribed by law;  
Receives complaints filed and transmits them to the Board of Assessment Review;  
Prepares reports of assessment activities as required;  
Provides school districts within the assessing unit a copy of the current pertinent portion of the assessment roll;  
Reviews and makes determinations with respect to applications for tax exemptions;  
May train an acting Assessor to perform as needed;  
May supervise and train appraisal staff in the technique of appraisal and assessment;  
May seek county advisory services in determining values of certain parcels.

### **FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:**

Good knowledge of the theory, principles, and practices of real property valuation and assessment; good knowledge of residential and commercial building construction methods, materials and their costs; good knowledge of laws governing the valuation and assessment of real property; good knowledge of deeds and related property records; ability to make and review arithmetic computations with speed and accuracy; ability to direct and coordinate the work of others; ability to establish and maintain effective working relationships with the public, municipal officials and other concerned parties; integrity; good judgment.

### **\*MINIMUM QUALIFICATIONS:**

- a. Graduation from high school or possession of an accredited high school equivalency diploma and two (2) years of satisfactory full-time paid experience in an occupation involving the valuation of real property, such as assessor, appraiser, valuation data manager, real property appraisal aide or the like. Such experience shall be deemed satisfactory if it is demonstrated that the experience primarily was gained in the performance of one or more of the following tasks: collection and recording of property inventory data, preparation of comparable sales analysis reports, preparation of signed valuation or appraisal estimates or reports using cost, income or market data approaches to value. Mere listing of real property for potential sale, preparation of asking prices for real estate for potential, or using multiple listing reports or other published asking prices is not qualifying experience; or
- b. Graduation from an accredited two-year college and one (1) year of the experience described in a. above; or
- c. Graduation from an accredited four-year college and six (6) months of the experience described in a. above; or

(over)

- d. Graduation from an accredited four-year college and a written commitment from the county director that the county will provide training in assessment administration, approved by the New York State Office of Real Property Tax Services; or
- e. Certification by the New York State Office of Real Property Tax Services as a candidate for Assessor.

**\*NOTES:**

In evaluating the experience described in the minimum qualifications above, the following conditions shall apply:

1. If the assessor has been previously certified by the Office of Real Property Tax Services as a State certified assessor pursuant to section 8188-2.1 of the Rules for Real Property Tax Administration while serving as an elected assessor, such certification is equivalent to one year of the experience described in a. above if it has not expired.
2. For the purpose of crediting full-time paid experience, a minimum of 30 hours per week shall be deemed full-time employment.
3. Three years of part time paid experience as sole assessor or as chairman of the board of assessors shall be credited as one year of full-time paid experience, and five years of part-time paid experience as a member of a board of assessors shall be credited as one year of full-time paid experience. Additional paid part-time experience in excess of these amounts shall be credited.
4. Volunteer experience in an assessor's office may be credited as paid experience to the extent that it includes tasks such as data collection; calculation of value estimates; preparation of preliminary valuation reports; providing routine assessment information to a computer center; public relations; and review of value estimates, computer output and exemption applications.
5. In no case shall less than six months of the experience described in a. above be acceptable with the exception of county training as provided for in c. above.

**SPECIAL REQUIREMENTS:** It shall be the responsibility of the appointing authority to ensure that all procedures, requirements and compliance with the Real Property Tax Law regarding Assessor are met in a timely manner.

**PUBLIC OFFICER:** Must be at least 18 years of age, a citizen of the United States and must not have been convicted of a violation of selective training and service acts of the United States. In accordance with Sec. 310.1, Real Property Tax Law, local residency is not required and the candidate needs only to be a resident of the state.

**TERMS OF OFFICE:** As determined by Sec. 310.2 and 310.7 of the Real Property Tax Law:

- a) Non-competitive positions are appointed for the term of six (6) years beginning Oct. 1, 1971 and each 6<sup>th</sup> year thereafter;
- b) full time, competitive class positions are for an indefinite term.

R.C.D.P. (03.26.2015) 09.29.2015

Competitive: (T/R)

Non-competitive (Confidential/Policy influencing): (T/C, T/O, T/H, T/SP)