

ASSESSOR

DISTINGUISHING FEATURES OF THE CLASS: The incumbent of this position performs professional assessment of real property by placing a valuation on each parcel of real property in a city or town for tax purposes, and is responsible for preparing the annual assessment roll. Work is performed under the general direction of the municipal legislature or the appointing authority. Supervision is exercised over the work of real property appraisal and clerical staff. Advisory service is available from the County Director of Real Property Tax Services and the New York State Office of Real Property Services. As prescribed in Real Property Tax Law Section 310, appointment to Assessor shall be for a six-year term of office. Prior to appointment, candidate must be approved by Education Services Division of New York State Office of Real Property Tax Services. Does related work as required.

EXAMPLES OF WORK: (Illustrative Only)

Annually values and revalues each parcel of real property;

Utilizes and maintains current tax maps and appraisal cards;

May seek county advisory services in determining values of certain parcels;

Attends all hearings of the Board of Assessment Review;

Makes 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 by the appointing authority or the New York State Office of Real Property Services;

Provides school districts within the assessing unit a copy of the current pertinent portion of the assessment roll;

Supervises and trains appraisal staff members in the technique of appraisal and assessment;

Reviews and makes determinations with respect to applications for tax exemptions;

Uses computer applications such as spreadsheets, word processing, calendar, e-mail and database software in performing work assignments.

REQUIRED KNOWLEDGE, SKILLS, ABILITIES AND ATTRIBUTES: Good knowledge of making an appraisal of all types of real property which are regularly sold, including industrial, commercial and other complex properties; 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 establish and maintain effective working relationships with the public, municipal officials and the Assessment Review Board; ability to plan and supervise the work of others; ability to effectively use computer applications such as spreadsheets, word processing, calendar, e-mail and database software; ability to read, write, understand and communicate in English

REQUIRED KNOWLEDGE, SKILLS, ABILITIES AND ATTRIBUTES (cont'd.):

sufficiently to perform the essential functions of the position; integrity; tact; courtesy; good judgment; physical condition commensurate with the duties of the position.

MINIMUM ACCEPTABLE TRAINING AND EXPERIENCE: **Prior to appointment**, the candidate for Assessor must meet the minimum qualification standards for sole appointed assessor as set forth in 20 NYCRR Rules for Real Property Tax Administration Section 8188-2.2, as evidenced by a copy of the letter from the Office of Real Property Tax Services approving the candidate's qualifications. Such qualifications are specified as:

- (1) (i) graduation from high school, or possession of an accredited high school equivalency diploma; and (ii) two 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, or preparation of asking prices for real estate for potential sale, using multiple listing reports or other published asking prices is not qualifying experience; or
- (2) graduation from an accredited two-year college and one year of the experience described in subparagraph(1)(ii); or
- (3) graduation from an accredited four-year college and six months of the experience described in subparagraph (1)(ii); or 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 NYS Office of Real Property Tax Services (ORPTS), within a six-month period; or
- (4) certification by NYS Office of Real Property Tax Services (ORPTS) as a candidate for assessor.

SPECIAL NOTES:

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

1. If the assessor has been previously certified by the New York State 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 1(ii) above, if it has not expired.
2. For the purpose of crediting full-time paid experience, a minimum of 30-hour week shall be deemed as 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.

SPECIAL NOTES (cont'd.):

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 specified in 1(ii) above be acceptable with the exception of county training as provided for in option (3) of the minimum acceptable training and experience described.

SPECIAL REQUIREMENTS:

1. Each assessor must obtain certification as a State certified assessor by completing the basic course of training as set forth in 20 NYCRR 8188, Section 8188-2.6 within three years of beginning his or her initial term of office. An assessor who begins a new term of office without having attained certification during a prior term of office must attain certification within 12 months of beginning this new term, but in no event shall any assessor be required to attain certification in less than 36 months of time in office, subject to the interim certification requirements of section 8188-2.7 of the Rules for Real Property Tax Administration.
2. A State certified assessor must be recertified upon reappointment or reelection by successfully completing the ethics component course within one year.
3. Additional requirements for certified, uncertified and interim certifications of assessors is defined in section 8188-2.1 of the Rules for Real Property Tax Administration.
4. After certification, assessors must participate in a continuing education program by successfully completing an average of 12 continuing education credits each year.
5. As specified in Real Property Tax Law Section 322, assessors who fail to satisfy training requirements are subject to non-compliance proceedings and removal from office.