

Jurisdictional Class: Non-Competitive in all Towns and in all Villages (part-time)
(where appointed)
EEO Category: Officials/Administrators
Revised: 01/08/2020

ASSESSOR

DISTINGUISHING FEATURES OF THE CLASS: This is professional work in the valuation for assessment of real property for tax purposes and the preparation of an annual assessment roll. Work is performed under the general direction of the municipal legislator or the appointing authority. Supervision is exercised over the work of appraisal and clerical staff. Advisory service is available from the County Director of Real Property Tax Services and the State Board of Equalization and Assessment. The incumbent performs related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative Only)

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;
Makes changes in assessments in accordance with law, or as directed by the Board of Assessment Review;
Appoints and trains an acting Assessor to perform, as needed;
Attends the public examinations of the tentative assessment roll at times prescribed by law;
Receives complaints filed and transmits them to the Board of Assessment Review, if applicable;
Prepares reports of assessment activities, as required by the appointing authority or the State Board of Equalization and Assessment;
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;
May seek County advisory services in determining values of certain parcels.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS: Thorough knowledge of making an appraisal of types of real property which are regularly sold; thorough 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 and municipal officials; ability to plan, work and supervise the work of others; integrity; tact; courtesy; good judgment.

MINIMUM QUALIFICATIONS: Either:

- (A) Graduation from high school or possession of a 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 estate broker, real property appraisal aide or the like.

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MINIMUM QUALIFICATIONS (cont'd):

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. It shall be the responsibility of the appointee to provide detailed and verified documentation of such experience, including work schedules and samples of finished products. 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**

- (B) Graduation from an accredited two-year college **AND** one (1) year of the experience described in paragraph (A) of this subdivision; **OR**
- (C) Graduation from an accredited four-year college **AND** six (6) months of the experience described in (A) of this subdivision; **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 State Board, within a six-month period; **OR**
- (D) Certification by the State Board as a candidate for Assessor.

NOTES:

1. In evaluating the experience described in paragraph (A) of this subdivision, the following conditions shall apply:

If the assessor has been previously certified by the State Board as a State Certified Assessor pursuant to section 188-2.1 of this Subpart while serving as an elected Assessor, such certification is equivalent to one (1) year of the experience described in paragraph (A) of this subdivision if it has not expired;

For the purpose of crediting full-time paid experience, a minimum of 30-hours per week shall be deemed as full-time employment;

Three (3) years of part-time paid experience as sole Assessor or as chairman of the Board of Assessors shall be credited as one (1) year of full-time paid experience, and five (5) years of part-time paid experience as a member of a Board of Assessors shall be credited as one (1) year of full-time paid experience. Paid part-time experience in excess of these amounts shall be credited;

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; and

NOTES (cont'd):

In no case shall less than six (6) months of the experience described in paragraph (A) of this subdivision be acceptable, with the exception of county training as provided for in paragraph (C) of this subdivision.

2. Per Real Property Tax Law, Section 310, ALL assessors, whether appointed or elected, must obtain state board certification of successful completion of the basic course of training and education prescribed by the state board. In addition to the basic course of training and education, all appointive assessors and any assessor elected to a six-year term shall also complete additional courses in a continuing training and education program prescribed by the state board.
3. Per Real Property Tax Law, Section 314, in the event that an assessor is unable to perform the duties of the office or the office becomes vacant, the appointing authority may by resolution designate or appoint an acting assessor. The acting assessor shall function as assessor until such time as the assessor is able to resume the position or until a replacement is appointed. In the event an acting assessor functions as assessor for more than six months, then such acting assessor shall be required to meet the minimum qualification standards and to obtain certification as required by this title for persons elected or appointed to the office of assessor.

SPECIAL REQUIREMENT: The incumbent must possess a valid New York State driver's license at time of appointment and must maintain license throughout term or appointment.

Adopted: 08/02/1983
Revised: 09/06/1984; 04/17/1998; 03/18/2008