

Assessor

Distinguishing Features of the Class: This is a professional position working in the valuation of real property for tax purposes and the preparation of an annual assessment roll. Work is performed under the general direction of the Director of Finance. 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. 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;

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 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 appraisals and assessments;

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

Full Performance knowledge, skills, abilities and personal characteristics:

Good knowledge of making an appraisal of types of real property which are regularly sold;

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 laws governing the valuation and assessment of real property;

Ability to establish and maintain effective working relationships with the public, municipal officials and the Assessment Review Board;

Ability to plan work and supervise the work of others;

Integrity, tact, courtesy and good judgement;

Physical condition commensurate with the demands of the position.

Minimum Qualifications:

The minimum qualification standards are established by the State Board and are as follows:

- (1) Graduation from an accredited four-year college and six months of the experience described in subparagraph (3) (ii) 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
- (2) Graduation from an accredited two-year college and one-year experience described in subparagraph (3) (ii) of this subdivision; or
- (3) (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 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. 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

- (4) Certification by the State Board as a candidate for assessor
- (5) In evaluation the experience described in subparagraph (1) (ii) of this subdivision, the following conditions shall apply:
 - (i) 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 year of the experience described in subparagraph (1) (ii) of this subdivision if it has not expired;
 - (ii) For the purposes of crediting full-time paid experience, a minimum of 30-hours per week shall be deemed as full-time employment;
 - (iii) Three years of part-time 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. Paid part-time experience in excess of these amounts shall be credited;
 - (iv) 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
 - (v) In no case shall less than six months of the experience described in subparagraph (1) (ii) of this subdivision be acceptable with the exception of county training as provided for in paragraph (3) of this subdivision.

Special Requirements

Must Maintain a valid NYS driver's license;

Must obtain and maintain state board certification of successful completion of the basic course of training and education, assessors

must successfully complete additional ongoing training and education programs prescribed by the state board;

The period within which each assessor must become certified shall be established by the state board but in all cases, certification will be required within a minimum of one year and a maximum of three years from appointment.

Reviewed 10/2019

Non-Competitive