ASSESSOR

Code No.: 6-01-003
NON-COMPETITIVE

DISTINGUISHING FEATURES OF THE CLASS: This position is responsible for determining valuations and assessments of real property within a town or village, for the purposes of ad valorem taxation. Employees are appointed to a six (6) year term of office by a town or village board and must meet minimum qualifications as established by the rules of the Commissioner of Taxation and Finance and must comply with applicable continuing education requirements. The employee reports directly to, and works under the general supervision of a town board. General supervision is exercised over a support staff such as Assistant Assessors, Assessment Clerks, Real Property Appraisers and clerical staff. Does related work as required.

TYPICAL WORK ACTIVITIES: (All need not be performed in a given position. Other related activities may be performed although not listed.)

Supervises the preparation of assessment rolls including related public legal notices;

Supervises and leads in the appraisal and assessment of all parcels of land and buildings in a town or village, for purposes of taxation;

Supervises and participates in the preparation of a record file of all real properties including names of owners, detailed designation, description and valuation;

Administers special franchise valuations as determined by the New York State Office of Real Property Tax Services (ORPTS);

Investigates and prepares detailed reports of findings regarding appeals of assessed valuation of real property;

Supervises or participates in the preparation of lists of omitted taxes and their addition to the assessment rolls;

Responds to inquiries regarding assessed valuation;

Schedules, assigns, supervises and evaluates a subordinate staff;

Attends grievance hearings and makes comments to the "Board of Assessment Review" regarding appeals of assessed valuations and administrates the Board's determinations;

Testifies in court regarding assessment determinations, as required;

Maintains professional competency through independent study of laws including Real Property Tax Law, General Municipal Laws, Town Law, Public Officer's Law, Private Housing Finance Law and Public Housing Law, zoning maps and other material related to real property assessment;

Administers and codes specific properties for the inclusion of special districts for purposes of taxation;

Reviews deeds for accuracy in property and deed descriptions, sales verifications, sales reporting and

sales corrections; reviews New York State transfer form for accuracy and verifiable corrections;

Supervises the recording of real property transfers in to the real property data base including names and addresses of granter(s) and grantee(s), sale price, deed recording facts, date of sale, and conditions of the sale transaction; verifies data according to prescribed standards;

Administers the effects of changing property boundaries of existing parcels through deed transactions, publicly filed subdivision maps or courtesy combination of properties;

Administers and enforces the real property tax exemption programs mandated by New York State;

Administers and enforces local laws, resolutions or options affecting real property taxation as approved by the taxing jurisdictions within the Assessor's jurisdiction;

Communicates with Town or Village Board, County Director of Real Property Tax Service, school districts, planning boards, zoning boards and municipal attorneys;

Apportions the assessment or existing tax bills to the rightful owners in the event of a subdivision according to state statute.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS: Thorough knowledge of modern real property assessment principles and practices; good knowledge of building construction practices and costs, including values of construction materials, machinery and plant equipment; ability to determine valuations and assessments of real property; ability to plan, supervise and evaluate the work of support personnel; ability to read and comprehend architectural blueprints, site plans, survey maps, and tax maps; ability to develop a departmental budget; ability to read and comprehend deeds and land contracts and properly determine property ownership for purposes of taxation; ability to communicate effectively both orally and in writing; ability to prepare record file of real properties; ability to deal effectively with the general public; good judgment; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: Per the Codes, Rules and Regulations of the State of New York, Title 20. Department of Taxation and Finance, Chapter XVI. Real Property Tax Administration Part 8188. Minimum Qualification Standards, Training and Certification of Local Assessment Administration Personnel, Section 8188-2.2. Minimum qualification standards for appointed assessors.

(a) The minimum qualification standards for appointed assessors are as follows:

(1)(i) graduation from high school, or possession of an accredited high school equivalency diploma; and

(ii) 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. 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

(2) graduation from an accredited two (2) year college and one (1) year of the experience described in subparagraph (1)(ii) of this subdivision; or

(3) graduation from an accredited four (4) year college and six (6) months of the experience described in subparagraph (1)(ii) of this subdivision or graduation from an accredited four (4) 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 (ORPTS), within a six (6) month period; or

(4) certification by ORPTS as a candidate for assessor.

(b) In evaluating the experience described in subparagraph (a)(1)(ii) of this section, the following conditions shall apply:

(1) if the assessor has been previously certified by ORPTS as a State certified assessor pursuant to section 8188-2.1 of this Subpart while serving as an elected assessor, such certification is equivalent to one (1) year of the experience described in subparagraph (a)(1)(ii) of this section if it has not expired;

(2) for the purpose of crediting full-time paid experience, a minimum of thirty (30) hours per week shall be deemed as full-time employment;

(3) 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. 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; and

(5) in no case shall less than six (6) months of the experience described in subparagraph (a)(1)(ii) of this section be acceptable with the exception of county training as provided for in paragraph (a)(3) of this section.

SPECIAL REQUIREMENT: If appointed, you will be required to have a valid license to operate a motor vehicle in New York State or otherwise demonstrate your capacity to meet the transportation needs of the job.

REVISED: May 29, 1986
REVISED: December 9, 1999
REVISED: May 8, 2014

ADDITIONAL INFORMATION:

Section 8188-2.4. Application.

(a) Prior to the appointment of an assessor, or upon the appointment of an acting assessor, the assessing unit shall provide ORPTS and the local civil service commission or personnel officer with a completed application form. The application shall provide for the person's educational background, employment history, professional designations and affirmation of the truth of the statements contained in the application.
(b) At the request of ORPTS, additional material must be submitted to supplement the application.

Section 8188-2.5. Review of application.

(a) If ORPTS determines that the applicant satisfies the minimum qualification standards, ORPTS shall advise the assessing unit and the applicant that he or she is eligible for appointment.
(b) If ORPTS determines that the applicant does not satisfy the minimum qualification standards, ORPTS shall provide written notification of that determination to the Office of Commission Operations and Municipal Assistance of the State Department of Civil Service, the appropriate local civil service commission or personnel officer having jurisdiction, the assessing unit and the applicant. Such notice shall set forth the reasons for the determination and state that the assessing unit or the applicant may request a review of such determination.
(1) ORPTS may reverse its determination within thirty (30) days of the mailing of notice thereof if, after consultations with the Office of Commission Operations and Municipal Assistance of the State Department of Civil Service, the local civil service commission or personnel officer, the assessing unit or the applicant, it concludes that the initial determination was erroneous.
(c) An appointing authority of applicant adversely affected by a determination may request a review within fifteen (15) days of such determination. Such request must be made in writing and be addressed to the New York State Department of Taxation and Finance, Office of Real Property Tax Services.
(d) ORPTS shall provide the appointing authority and the applicant with written notification of the affirmation or reversal of the initial determination, including the reasons for such decision.