

Jurisdictional Class: Competitive; Non-Competitive in Towns and City of Plattsburgh
Adopted: June 9, 1983
Revised: April 23, 2010

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 does 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;
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;
Appoints and trains an acting Assessor to perform as needed;
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 appraisal and assessment;
Reviews and makes determinations with respect to applications for tax exemptions.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES & 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 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 Assessment Review Board;
Ability to plan, work, and supervise the work of others;
Sound judgment.

MINIMUM QUALIFICATIONS: (Per Part 188-2 of the Rules and regulations of the State Board of Real Property Services):

(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 similar position; or

(2) Graduation from a New York State accredited two-year college and one (1) year of the experience described in subdivision (1)(ii) of this subdivision; or

(3) Graduation from a New York State accredited four-year college and six (6) months of the experience described in subdivision (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 State Board, within a six-month period; or

(4) Certification by the State Board as a candidate for assessor.

(5) In evaluating 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 (1) year of the experience described in subparagraph (1) (ii) of this subdivision if it has not expired;

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

(iii) 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;

(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 (6) months of the experience described in a subparagraph (1) (ii) of this subdivision be acceptable with the exception of county training as provided for in paragraph (3) of this subdivision.