

Jurisdictional Class: Competitive; Non-Competitive in Towns and City of Plattsburgh
Adopted: June 9, 1983
Revised: January 7, 2014

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. If the position exists in the County Real Property Office, the work also provides assessment administration services to a municipality as their sole assessor. Work is performed under the general direction of the municipal legislator or the appointing authority. Supervision is exercised over the work of appraisal, analytical, 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;
Sends out renewal forms required by Real Property Tax Law and reviews them for the upcoming roll;
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 on Grievance Day;
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;
Communicates with the public, answering questions and dealing with concerns raised by taxpayers;
Keeps the public informed and up to date as to exemption allowances, and answers general questions with respect to assessment and valuation;
May use computer applications such as spreadsheets, word processing, calendar, e-mail, and database software;

For those towns who have passed Article 5-G of General Municipal Law, an Assessor of the County Real Property Office will provide the following additional typical work activities:

Verification of on-going sales which includes reviewing of RP5217's, updating Property Record Cards, and field review of the sale site to inspect the premises and confirm whether it is a valid or invalid sale;
On-going field review of parcels in the municipality with use of building permits or parcel for parcel review;
May train and assist other assessors, as assigned, when attendance is not required in his/her municipality;
Communicates with County Real Property Director, with local municipal supervisors and council persons, with local attorneys as required, and with State Office of Real Property Tax Services (ORPTS) officials as necessary;
May supervise Assessment Control Examiners and Senior Assessment Control Examiners when assigned to assist in data collection, exemption qualification, file maintenance, or when assisting the assessor in his/her state mandated responsibilities;

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES & PERSONAL CHARACTERISTICS:

- Good knowledge of appraisal techniques, market, cost, and income of types of real property which are regularly sold;
- Good knowledge of the theory, principles, and practices of real property valuation, assessment, terminology and standard documents and forms;
- 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 tax mapping in relation to interpreting deeds and related property records and allocating land types for valuation purposes;
- Working knowledge of income capitalization and the ability and knowledge to read the flaws in income and expense statements used to dispute commercial values;
- Working knowledge of methods to extract land values from sales;
- 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 effectively use a computer and computer applications and programs;
- Ability to maintain a calm demeanor and display tact and courtesy when confronted with taxpayer complaints and defending assessments;
- Ability to plan and supervise the work of others;
- Sound judgment.

MINIMUM QUALIFICATIONS: (Per Part 8188-2.2 of the Rules and Regulations of the Department of Taxation and Finance): Either:

- (1) Graduation from high school or possession of an accredited 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 property appraisal aide, or similar position. 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 a New York State accredited two-year college and one (1) year of the experience described in subdivision (1) above; or
- (3) Graduation from a New York State accredited four-year college and six (6) months of the experience described in subdivision (1) above 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 ORPTS, within a six-month period; or
- (4) Certification by ORPTS as a candidate for assessor.

Assessor

In evaluating the experience described in subparagraph (1) above, the following conditions shall apply:

(i) If the assessor has been previously certified by the 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 (1) above 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 subparagraph (1) above be acceptable with the exception of county training as provided for in subparagraph (3) above.

NOTE: Incumbents must attain certification and complete annual training in accordance with Part 8188-2 of the Rules and Regulations of the New York State Department of Taxation and Finance.

SPECIAL REQUIREMENTS: Certain assignments made to employees in this class will require reasonable access to transportation to meet field work requirements made in the ordinary course of business in a timely and efficient manner.

Applicants must meet minimum qualification standards before being appointed to the office of assessor. The training and qualification requirements for Appointed Sole Assessors are defined in 20 NYCRR 8188 (§8188-2.2).

The municipality considering an individual for appointment should submit an Application for Qualifications Review (RP-3006) to Educational Services prior to making a new assessor appointment.

Educational Services will review the application and inform the municipality of the results within 30 days. Once qualifications are approved, the appointing authority can appoint the assessor to office.