SCHOHARIE COUNTY CLASSIFICATION SPECIFICATION

Class Title: **ASSESSOR**

Jurisdictional Class: **Non-Competitive *(appointed only - elected are unclassified)***
Date Adopted: **Unknown**
Date Revised: **7/13/87; 3/6/19 (MQ)**
Jurisdictions: **Towns**
Union Status:
Pay Grade: **Varies**

DISTINGUISHING FEATURES OF THE CLASS: Performs professional valuation for assessment of real property in a city or town. Places a valuation on each parcel of real property in a municipality for tax purposes and prepares an annual assessment roll. Work is performed under the general direction of the municipal legislature or the appointing authority. Supervision may be exercised over the work of lower-level staff. Advisory service is available from the County Director of Real Property Tax Services and the State Board of Real Property Tax Services. 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 hearing 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 Real Property Tax Services;
Provides school districts within the assessing unit a copy of the current pertinent portion of the assessment roll;
Reviews and makes determinations with respect to applications for tax exemptions.

FULL PERFORMANCE, KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS: Working knowledge of making an appraisal of types of real property which are regularly sold; working knowledge of the theory, principles and practices of real property valuation and assessment; working knowledge of residential and commercial building construction methods, materials and their costs; working knowledge of laws governing the valuation and assessment of real property; working 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 the Assessment Review Board; integrity; tact; courtesy; good judgment.

MINIMUM QUALIFICATIONS: *As per 20 NYCRR 8188, § 8188-2.2*

(1) (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 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. 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-year college; **and** one year of the experience described in subparagraph (1)(ii) of this subdivision; **OR**

(3) Graduation from an accredited four-year college; **and** six months of the experience described in subparagraph (1)(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 ORPTS, within a six-month period; **OR**

(4) Certification by ORPTS as a Candidate for Assessor.

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

- (i) 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 year of the experience described in subparagraph (1)(ii) if it has not expired;
- (ii) For the purpose 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 paid 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. Additional 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) be acceptable with the exception of County training as provided for in paragraph (3).