

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 in Broome County. The incumbent has responsibility for providing real property appraisals, equalizations and assessments for designated properties within Broome County. Work is performed under the general direction of the Director of Real Property Tax Services in accordance with policies and procedures established in adherence with the State Board of Equalization and Assessment. Work is performed with wide leeway allowed for the use of independent judgment. Supervision may be exercised over the department staff. Does related work as required.

TYPICAL WORK ACTIVITIES:

Annually values and revalues each parcel of real property;
Utilizes and maintains current appraisal and property record cards;
Attends all hearings of the Board of Assessment Review;
Attends the public examination of the tentative tax assessment roll at times prescribed by law;
Receives complaints, files and approves exemptions from taxpayers;
Prepares reports of assessment activities for the State Board of Equalization and Assessment;
Prepares and maintains assessment rolls;
Provides school districts with tax assessment information;
Reviews and makes determination with respect to applications for tax exemptions;
May supervise and train staff members in the techniques of appraisal and assessment;
Attends all pertinent court hearings;
Uses computer applications such as spreadsheets, word processing and other valuation computer programs, and cameras.

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 records;

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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;

Ability to plan, work and supervise the work of others;

Integrity;

Tact;

Courtesy;

Good judgment.

MINIMUM QUALIFICATIONS*:

- (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 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 regionally accredited two year college or university or one accredited by the New York State Board of Regents to grant degrees and one year of the experience described in subparagraph (1) (ii) of this subdivision; OR
- (3) Graduation from a regionally accredited four year college or university or one accredited by the New York State Board of Regents to grant degrees and six months of the experience described in subparagraph (1) (ii) of this subdivision or graduation from a regionally accredited four year college or university or one accredited by the New York State Board of Regents to grant degrees and a written commitment from the

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County Director that the County will provide training in assessment administration, approved by the New York State Office of Real Property Tax Services, within a six month period; OR

- (4) Certification by the New York State Office of Real Property Tax Services 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 New York State Office of Real Property Tax Services 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) of this subdivision if it has not expired;

- (ii) For the purpose of crediting full-time paid experience, a minimum of thirty 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) of this subdivision be acceptable with the exception of County training as provided for in paragraph (3) of this subdivision.

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***In accordance with Title 9: Subpart 188-2: Official
Compilation of Codes, Rules and Regulations of the
State of New York**

SPECIAL REQUIREMENT: Possession of a valid driver's license.

NOTE: In Accordance with Part 8188 of the Rules and Regulations of the New York State Office of Real Property Tax Services, the New York State Office of Real Property Tax Services must approve the application of a candidate for Assessor prior to appointment. No person may be appointed Assessor until the New York State Office of Real Property Tax Services has determined he/she is qualified. A copy of the New York State Office of Real Property Tax Services qualification determination letter must be received prior to the appointment taking effect.