



## ASSESSOR

Jurisdiction Class: Non-Competitive  
Civil Division: Towns  
Adoption by YCCSC: 06/20/1984  
Revised by PO: 10/15/2021

### DISTINGUISHING FEATURES OF THE CLASS:

The incumbent of this position manages the annual valuation of each parcel of real property for *ad valorem* tax purposes pursuant to the county's initiative to provide assessing services to municipalities. Work is performed under the general direction of the Director of Real Property. The employee must be able to exercise a great of discretion and independent judgement when setting assessments and making determinations regarding taxpayer's eligibility to receive real property tax exemptions. Advisory service is available from the New York State Office of Real Property Services. Does related work as required.

### TYPICAL WORK ACTIVITIES: (Illustrative only)

Responsible for valuation of parcels within designated towns in Yates County;  
May seek county or state advisory services in determining values of certain parcels;  
Reviews and makes determinations with respect to applications for tax exemptions;  
May utilize and maintain current tax maps and appraisal cards;  
May be required to hold office hour's at each assigned municipality;  
Prepares reports of assessment activities as required by the appointing authority or the State Board of Real Property Services;  
Oversees and approves the work of third party, contractual professional appraisers as needed;  
Receives complaints filed and transmits them to the Board of Assessment Review;  
Attends the public examination of the tentative assessment roll at times prescribed by law;  
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;  
Provides school districts within the assessing unit a copy of the current pertinent portion of the assessment roll;  
Performs other duties as assigned.

### FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES, AND PERSONAL CHARACTERISTICS:

Good knowledge of making an appraisal of all types of real property which are regularly sold, including industrial, commercial and other complex properties;  
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, local municipal officials/Town Boards and the Board of Assessment Review;  
Ability to plan and supervise the work of others;  
Ability to effectively use computer applications such as spreadsheets, word processing, calendar, e-mail and database software;  
Ability to read, write, understand and communicate in English sufficiently to perform the essential functions of the position;  
Integrity, tact, courtesy, good judgment;  
Physical condition commensurate with the duties of the position.

### MINIMUM QUALIFICATIONS:

Prior to appointment, the candidate for Assessor must meet the minimum qualification standards for sole appointed assessor as set forth in 20 NYCRR Rules for Real Property Tax Administration Part 8188 Minimum Qualification Standards, Training and Certification of Local Assessment Administration Personnel, Subpart 8188-2 Assessors (Outside

of New York City) as evidenced by a copy of the letter from the Office of Real Property Tax Services approving the candidate's qualifications. Such qualifications are specified as:

- a) Per 20 NYCRR 8188, Section 8188-2.2 – 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. 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
  - 4) Certification by ORPTS as a candidate for assessor.
- b) In evaluating the experience described in 20 NYCRR 8188, Section 8188-2.2, subparagraph (1)(ii) of subdivision (a), the following conditions shall apply:
  - (i) If the assessor has been previously certified by ORPTS as a State certified assessor pursuant to Subpart 8188-2, Section 8188-2.1 (Certification requirement for assessors, generally) while serving as an elected assessor, such certification is equivalent to one (1) year of the experience described in subparagraph (1)(ii) of subdivision (a) 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. 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 (6) months of the experience described in subparagraph (1)(ii) of subdivision (a) be acceptable with the exception of county training as provided for in paragraph (3) of subdivision (a).

#### **SPECIAL REQUIREMENTS:**

- a) The Application for Qualifications Review ([RP-3006](#)) must be reviewed and approved by Educational Services prior to appointment.
- b) Assessors must obtain basic certification by New York State within three (3) years of beginning an initial term of office. This requires the successful completion of orientation, three (3) assessment administration course components, and five (5) appraisal components, including farm appraisal for certain agricultural communities. The New York State Office of Real Property Tax Services (ORPTS) prescribes the components.
- c) Each year, appointed assessors must complete an average of twelve (12) hours of continuing education.
- d) Certified assessors and county directors must complete an approved ethics course one (1) year prior to or one (1) year after reappointment to office.

- e) Possession of a valid New York State Driver's license is required at the time of appointment, and such license must be maintained in good standing throughout the tenure of employment in the position.

**NOTE:**

- a) Sole Appointed Assessor appointments, as prescribed in the Real Property Tax Law (RPTL) §310, shall be for a six (6) year term of office. At the end of a term the appointing authority shall reappoint the incumbent Assessor or make a new appointment.
  - 1) \*The current term of office began on October 1, 2019 and ends September 30, 2025.