

VILLAGE ASSESSOR

GENERAL STATEMENT OF DUTIES: Places a valuation on each parcel of real property in a village for tax purposes and prepares an annual assessment roll; does related work as required.

DISTINGUISHING FEATURES OF THE CLASS: Under the general supervision of the Board of Trustees, performs professional valuation for assessment of real property within a village. Supervision may be exercised over the work of an appraisal and/or clerical staff.

EXAMPLES OF WORK: (Illustrative Only)

Annually values and revalues each parcel of property;

Makes field inspections of parcels of real property for estimation of value and ascertainment of boundaries;

Prepares and files the annual assessment rolls, both tentative and final versions;

Assists the Village Board in reviewing tax grievance complaints;

Attends the annual grievance meeting of the Board of Trustees;

Maintains and updates property records, assessments, deeds and all other files related to assessment activity in both electronic and paper form;

Prepares and files challenges to state equalization rates;

Prepares all required legal notices for the Village Clerk to post;

Handles all small claims (SCAR) petitions and proceedings;

Arranges for third party appraisals as may be required from time to time;

Assists persons seeking exemptions with the requisite paperwork;

Sends reminders to persons holding exemptions of paperwork due;

Cooperates and assists Village Counsel with the defense of certioraris

Prepares a field book which is a record of all properties, names of owners, boundaries, description of properties, and valuations in the village;

Participates in the preparation of the assessment roll;

Attends grievance day hearings and decides on complaints received regarding valuations;

EXAMPLES OF WORK: (Illustrative Only) (Continued)

Participates in the preparation and filing of completed tax book;

May use computer application software in the performance of the job;

May supervise a small appraisal and/or clerical staff.

REQUIRED KNOWLEDGE, SKILLS, ABILITIES AND ATTRIBUTES: 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 use computer application software; 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 other official agencies; ability to plan and supervise the work of others; integrity; tact; courtesy; good judgment; physical condition commensurate with the duties of the position.

DESIRED ACCEPTABLE TRAINING AND EXPERIENCE (As established by the New York State Office of Real Property Services) Either: (a) graduation from high school, or possession of an accredited high school equivalency diploma and 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 or 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 (b) graduation from an accredited two year college and one year of the experience described in (a) above; or (c) graduation from an accredited four year college and six months of experience as specified in (a) above or a 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 the State Board, within a six month period; or (d) certification by the State Board as a candidate for assessor.

SPECIAL NOTES:

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

1. If the assessor has been previously certified by the State Board as a State certified assessor pursuant to section 188-2.1 of the Rules for Real Property Tax Administration while serving as an elected assessor, such certification is equivalent to one year of the experience described in (a) above if it has not expired;

SPECIAL NOTES: (Continued)

2. For the purpose of crediting full-time paid experience, a **minimum of 30-hour** week shall be deemed as full-time employment;
3. 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.
4. 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.
5. In no case shall less than six months of the experience specified in (a) above be acceptable with the exception of county training as provided for in option (c) above.

SPECIAL REQUIREMENTS:

1. Each assessor must attain certification as a State certified assessor within three years of beginning his or her initial term of office. An assessor who begins a new term of office without having attained certification during a prior term of office must attain certification within 12 months of beginning this new term, but in no event shall any assessor be required to attain certification in less than 36 months of time in office, subject to the interim certification requirements of section 188-2.7 of the Rules for Real Property Tax Administration.
2. A State certified assessor must be recertified upon a reappointment or reelection by successfully completing the ethics component within one year.
3. Additional requirements for certified, uncertified and interim certifications of assessors are defined in section 188-2.1 of Rules for Real Property Tax Administration.