

Jurisdictional Class: Competitive; Non-Competitive in Towns and City of Plattsburgh
Adopted: June 9, 1983
Revised: January 6, 2011

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 Association 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; *ments are to complete this class with regular attendance*
- Sound judgment.