

## ASSESSOR (RPTS)

DISTINGUISHING FEATURES OF THE CLASS: This is professional work in the valuation of assessment of real property for tax purposes for jurisdictions requiring assessment services from the County. Responsibilities include balancing assessment files, investigating real property errors and preparing necessary paperwork for the taxing jurisdictions. Work is performed under the general supervision of the Real Property Tax Director. Guidance is provided to local municipalities when dealing with property tax matters. An Assessor (RPTS) does related work as required.

### TYPICAL WORK ACTIVITIES:

- Annually values and revalues each parcel of real property for jurisdictions requiring the service from RPTS;
- Utilizes and maintains current tax maps and appraisals cards;
- Attends hearings of Boards of Assessment Review for municipalities to which assigned assessment duties;
- Makes changes in accordance with law as directed by the Board of Assessment Review;
- Prepares reports of assessment activities as required by the appointing authority or the State Board of Equalization and Assessment;
- Maintains escrow account balances and bank codes for financial institution and tax collectors;
- Confers with assessors regarding missing or incomplete data on Assessment Change Notices;
- Prepares tax and assessment rolls for delivery to local assessor, tax collectors, and County offices;
- Records assessment changes in localities field book;
- Processes, sorts, indexes, records, and files a variety of control records and reports associated with real property assessments and transactions;
- Provides consultation to property owners and assessors regarding real property tax issues;
- Participates and provides assistance to Real Property Tax Director in the preparation of assessments and map booklets of parcels for public auction;
- Researches tax records for payment information for preparing correction of errors and prepares correction of error forms;
- Performs duties and responsibilities of position using an electronic data processing system to process, record, and report property tax data.

FULL PERFORMANCE KNOWLEDGES, 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, principals, 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, municipal officials, and the Assessment Review Board; ability to plan, work, and supervise the work of others; integrity; tact; courtesy; good judgement; physical condition sufficient to perform the essential functions of the position.

**MINIMUM QUALIFICATIONS:** The minimum qualification standards for appointed Assessors are as follows:

9NYCRR.

**188-2.2 Minimum qualification standards for appointed assessors.** (a) The minimum qualification standards for appointed assessors are as follows:

- (1) (i) graduation from a 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 or 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 the State Board, within a six-month period; or
  - (4) certification by the State Board as a candidate for assessor.
- (b) In evaluating the experience described in subparagraph (1)(ii) of subdivision (a), the following conditions shall apply:
- (i) if the assessor has been previously certified by the State Board as a State certified assessor pursuant to Subpart 188-2.1 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 subdivision (a) if it has not expired;
  - (ii) for the purpose of crediting full-time paid experience, a minimum of a 30-hour 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 subdivision (a) be acceptable with the exception of county training as provided for in paragraph (3) of this subdivision (a).

## SPECIAL CONTINUING QUALIFICATIONS:

**188-2.8 Continuing education requirement for appointed and sole elected assessors.** (a) Each appointed and sole assessor must comply with the applicable continuing education requirement set forth herein. All other elected assessors may voluntarily participate in the continuing education program but are subject to the same requirements for all purposes.

- (1) Within one year of attaining certification as a State Certified Assessor each appointed assessor must successfully complete the introduction to mass appraisal component if the introduction to mass appraisal component was not elected for certification.
- (2) Each assessor must successfully complete an average of 24 continuing education credits every year. Continuing education credit means the number of contact hours awarded for attendance at approved courses, conference, and seminars. Continuing education credits are awarded on a hour for hour basis in full hour amounts only.

If an assessor successfully completes more than 24 continuing education credits in one year, as many as 72 of the excess credits may be applied toward the requirement for the following three years.

- (3) The continuing education requirement commences upon the following date:
  - (i) For a certified assessor or certified acting assessor, the requirement commences upon the October 1<sup>st</sup> next succeeding the date such certification was issued.
  - (ii) For a certified assessor who is subsequently appointed, the requirement commences upon the October 1<sup>st</sup> next succeeding the date of such appointment.
  - (iii) For an assessor certified as a candidate for assessor prior to his or her appointment pursuant to Subpart 188-3 of the Part and appointed prior to the expiration of his or her certificate, the requirement commences upon the October 1<sup>st</sup> next succeeding the date of appointment.
- (4) If an assessor exceeds the number of required credits set forth in this section, ORPS shall grant retroactive continuing education credit to meet prior requirements, but in no case shall such credit be used to cover more than one year.
  - (a) Continuing education shall be awarded for courses, conferences and seminars which are primarily devoted to assessment administration or real property valuation. Credits shall be awarded only if approval of the course, conference or seminar is secured from ORPS. All courses, conferences and seminars require such approval. Approval may be obtained by submitting an application to ORPS containing:
    - (1) A detailed syllabus, including whether there will be an examination at the conclusion of the course, conference or seminar provided, however, that a syllabus is not required for a course which has been previously approved for continuing education credit and the content of the course remains unchanged;
    - (2) The scheduled duration of the course, conference or seminar, including the classroom contact days and hours;
    - (3) A description of the occupational experience or educational background of the scheduled instructor; and
    - (4) The name of the organization sponsoring or offering the course, conference or seminar.

- (c) Continuing education credits shall be awarded only if the attendance requirements of the organization offering or sponsoring the course, conference or seminar are completely satisfied and proof of such attendance is furnished. If an examination is required at the conclusion of the course, conference or seminar, proof of successful completion of the examination must also be submitted.
- (d) Continuing education credits shall be awarded for repeating a course, conference or seminar within a three-year period only in ORPS determines there have been significant changes in law, technology or practices which substantially change the subject matter of the course, conference or seminar.
- (e) Continuing education credits may be awarded to an individual who conducts a course for which continuing education credits may be awarded. One and one-half times the continuing education credits for the course shall be awarded for instructing. Continuing education credits shall not be awarded for repeating instruction of a course within a three-year period.
- (f) Continuing education credits for the attainment of professional designations set forth in RPTL section 318(3)(b) shall be awarded on an hour-for-hour basis for qualifying examinations which are successfully completed. Demonstration appraisals accepted as a requirement for a professional designation shall be awarded 45 continuing education credits.
- (g) In the case of approved course examinations successfully completed without attending classroom instruction, the continuing education credits awarded shall be the same as the credits that would be awarded for course attendance with successful completion of the examination. An assessor may only be granted continuing education credits once for an approved course by successfully competing an examination without attending classroom instruction.
- (h) Retroactive continuing education credit for courses taken one year prior to certification shall be allowed providing the required information detailed in subdivision (b) of this section is submitted to ORPS.

## CATTARAUGUS COUNTY CIVIL SERVICE COMMISSION

Adopted: 12/18/03