

## VILLAGE ASSESSOR

DISTINGUISHING FEATURES OF THE CLASS: The work involves placing a value on each parcel of real property in a village for tax purposes and preparing an annual assessment roll. Duties are performed under the general direction of the Village Board. Direct supervision may be exercised over the work of clerical staff. Advisory service is available from the County Director of Real Property Tax Services and the State Board of Equalization. A Village Assessor also performs related work as required.

### TYPICAL WORK ACTIVITIES:

- Annually values and revalues each parcel of real property;
- Utilizes and maintains current tax maps and appraisals cards;
- May seek county advisory service in determining values of certain parcels;
- Attends all hearings of the Board of Assessment Review;
- Makes changes in assessments in accordance with law;
- Appoints and trains an Acting Assessor to perform as needed;
- Attends the public examination of the tentative assessment roll at times prescribed by law;
- Receives complaints and transmits them to the Board of Assessment Review;
- Prepares reports of assessment activities as required by the appointing authority or the State Board of Equalization and Assessment;
- Reviews and makes determinations with respect to applications for tax exemptions.

### FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES, AND PERSONAL

CHARACTERISTICS: Working knowledge of making an appraisal of types of real property which are regularly sold; working knowledge of the theory, principles, and practices of real property valuation and assessment; working knowledge of residential and commercial building construction methods, materials and their cost; working 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 relationship with the public, municipal officials, and the Assessment Review Board; physical condition equal to the demands of the position.

### MINIMUM QUALIFICATIONS:

A) Graduation from high school or the possession of a high school equivalency diploma and two years of experience in an occupation involving real property such as assessor, appraiser, real estate broker, developer, property manager, building trades;

OR

B) Graduation from a regionally accredited or New York State registered college or university and one year of experience described above;

OR

C) Four years of experience as described in (A);

OR

D) An equivalent combination of training and experience as defined by the limits of (A), (B), and (C).

CATTARAUGUS COUNTY CIVIL SERVICE COMMISSION

Adopted: 10/30/80