

ASSESSOR I

DEPARTMENT: Tioga County Municipalities
CLASSIFICATION: Non-Competitive
SALARY: Varies by location
ADOPTED: 9/12/74; Revised 6/97, 1/20 Tioga Co. Personnel & Civil Service

DISTINGUISHING FEATURES OF THE CLASS: Performs professional valuation for assessment of real property in a city or town. Positions in this class may have subordinate appraisal staff. Work is performed under the general direction of the municipal legislature or the appointing authority. 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 and Assessment. 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;
- 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;
- Prepares reports of assessment activities as required by the appointing authority of 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;
- Reviews and makes determinations with respect to applications for tax exemptions.

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS: Working knowledge of appraisal procedures for real property which is 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 costs; working knowledge of laws governing the valuation and assessment of real property; 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 relationships with municipal officials and the Assessment Review Board; physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS: (Minimum requirements as established by the State Board of Equalization and Assessment) **EITHER:**

- a. Graduation from high school or the possession of a high school equivalency diploma and two years of experience involving the valuation of real property such as assessor, appraiser, real estate broker, developer and property manager; **OR**
- b. Graduation from a regionally accredited or New York State registered college or university one year of experience as described in (a) above; **OR**
- c. An equivalent combination of training and experience as described by the limits of (a) and (b).

NOTES:

- 1.** Experience as described above may be substituted for high school on a year-for-year basis.
- 2.** In no case shall less than one year of experience as described above be acceptable.
- 3.**
 - a.** Three years of part-time experience as a sole Assessor or as Chairperson of a Board of Assessors shall be credited as one year full-time experience; five years of part-time experience as a Member of a Board of Assessors shall be credited as one year of full-time experience. Part-time experience in excess of the above shall be credited in accordance with these criteria.
 - b.** For the purpose of crediting full-time experience a 30-hour week shall be deemed full-time employment
- 4.** Assessor I must complete a basic course of training prescribed by the State of Board of Equalization and Assessment during his first year in office.