



**Cayuga County Department of Human Resources
and Civil Service Commission**

JOB SPECIFICATION

Civil Service Title: **Assessor**
Jurisdictional Class: Non-Competitive
Civil Division: All Towns (Except Sennett)
Adoption: CSM 11/17/84
Revised: CSM 6/5/82 – Assessor I (Up to 3500 Parcels)
4/20/85, 5/13/86, 7/8/87, 9/12/01, 10/8/08, 8/12/09, 12/11/13

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. Work is performed under the general direction of the municipal legislator or the appointing authority. Supervision is exercised over the work of appraisal and clerical staff. Advisory service is available from the County Director of Real Property Tax Services and the State Board of Equalization & 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 or the State Board of Equalization & 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.

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES, PERSONAL CHARACTERISTICS:

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 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;

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES, PERSONAL CHARACTERISTICS:

(Continued)

Integrity;
Tact;
Courtesy;
Good judgment;
Physical condition commensurate with the demands of the position.

MINIMUM QUALIFICATIONS:

As required by the State of New York Title 20 Department of Taxation and Finance Chapter XVI Real Property Tax Administration Part 8188 Minimum Qualification Standards, Training and Certification of Local Assessment Administration Personnel

Section 8188-2.2. Minimum qualification standards for appointed assessors.

- (a) The minimum qualification standards for appointed assessors are as follows:
- (1) (i) Graduation from 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 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
 - (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 ORPTS, within a six-month period; OR
 - (4) Certification by ORPTS as a candidate for assessor.
- (b) In evaluating the experience described in subparagraph (a)(1)(ii) of this section, the following conditions shall apply:
- (1) If the assessor has been previously certified by ORPTS as a State certified assessor pursuant to section 8188-2.1 of this Subpart while serving as an elected assessor, such certification is equivalent to one year of the experience described in subparagraph (a)(1)(ii) of this section if it has not expired;
 - (2) For the purpose of crediting full-time paid experience, a minimum of 30 hours per 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;
and

- (5) In no case shall less than six months of the experience described in subparagraph (a)(1)(ii) of this section be acceptable with the exception of county training as provided for in paragraph a)(3) of this section.

Section 8188-2.3. Reports of appointments, designations and elections of assessors.

- (a) A county director shall notify ORPTS within 15 days after learning from the clerk of a local government within the county for which he or she serves that an assessor has been appointed or elected for that local government. The report shall set forth the name of the local government, the name and address of the assessor and the date that the assessor's term of office commences or commenced.
- (b) On or before the 10th day of January each year, the clerk of each local government shall file with ORPTS the names and addresses of all the assessors of that local government, their dates of appointment or election and the expiration of their terms of office. Within five days of the filling of a vacancy in the office of assessor, the clerk shall notify ORPTS of the name and address of the individual, the effective date of the appointment or election and the term being filled.
- (c) Whenever a local government designates or appoints an individual an acting assessor, the clerk of that local government shall notify ORPTS of the name and address of that individual and the date of appointment or designation within 15 days of such appointment or designation.
- (d) ORPTS may prepare and prescribe forms for use by local governments for purposes of this section.

Section 8188-2.4. Application.

- (a) Prior to the appointment of an assessor, or upon the appointment of an acting assessor, the assessing unit shall provide ORPTS and the local civil service commission or personnel officer with a completed application form. The application shall provide for the person's educational background, employment history, professional designations and affirmation of the truth of the statements contained in the application.
- (b) At the request of ORPTS, additional material must be submitted to supplement the application.

Section 8188-2.5. Review of application.

- (a) If ORPTS determines that the applicant satisfies the minimum qualification standards, ORPTS shall advise the assessing unit and the applicant that he or she is eligible for appointment.
- (b) If ORPTS determines that the applicant does not satisfy the minimum qualification standards, ORPTS shall provide written notification of that determination to the Office of Commission Operations and Municipal Assistance of the State Department of Civil Service, the appropriate local civil service commission or personnel officer having jurisdiction, the assessing unit and the applicant. Such notice shall set forth the reasons for the determination and state that the assessing unit or the applicant may request a review of such determination.
- (1) ORPTS may reverse its determination within 30 days of the mailing of notice thereof if, after consultations with the Office of Commission Operations and Municipal Assistance of the State Department of Civil Service, the local civil service commission or personnel officer, the assessing unit or the applicant, it concludes that the initial determination was erroneous.
- (c) An appointing authority or applicant adversely affected by a determination may request a review within 15 days of such determination. Such request must be made in writing and be addressed to the New York State Department of Taxation and Finance, Office of Real Property Tax Services.
- (d) ORPTS shall provide the appointing authority and the applicant with written notification of the affirmation or reversal of the initial determination, including the reasons for such decision.