



TOWN OF PORTVILLE, NEW YORK

JOB DESCRIPTION: SOLE ASSESSOR

LAST UPDATED: 09/15/2010

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. This position receives its direction from two authorities – functional and administrative. Functional authority is derived from New York State Real Property Tax laws and regulations with day-to-day advisory service provided by the Director of Cattaraugus County Office of Real Property Tax Services. Administrative authority is derived from the town board with day-to-day immediate supervision provided by the town supervisor or, in the absence of the town supervisor, the deputy town supervisor. This position is appointed by the town board for a six-year term coinciding with the periodicity of appointment of sole assessor as articulated in Real Property Tax regulation. Prior to appointment, incumbent must sign performance agreement that defines the terms and conditions of employment.

GENERAL DUTIES: Sole Assessor shall:

1. Adhere to all New York State laws;
2. Inspects parcels for changes in improvements, demolitions, and use within the framework of New York State law;
3. Ensure property inventory is accurate on an annual basis;
4. Ensure public awareness of exemption alternatives in accordance with law and audits eligibility and enters qualified exemptions based on property owner application, timeliness, and lawful viability;
5. Enter all building certificates of occupancy and completion and associated data provided by building inspector into ORPTS database and property files within the applicable taxable year;
6. Annually value and revalue each parcel of real property;
7. Utilize and maintain current tax maps and appraisal cards;
8. Submit any RP-524 complaints received to and attend all hearings of the Board of Assessment Review;
9. Make changes in assessment in accordance with law as directed by the Board of Assessment Review;
10. Trains any board-appointed acting deputy assessor;
11. Attends and answers any questions regarding the public examination of the tentative assessment roll at times prescribed by law;
12. Maintain the accuracy of valuation tables for land;
13. take necessary steps to facilitate that improvements and buildings are reflecting market value when divided by the equalization rate on an annual basis;
14. Audit and ensure that images of properties and respective structures are accurate on an annual basis, that data extracts reflects accurate valuations and applicable ownership data;
15. Maintain interaction with the New York State Office of Real Property Tax Services (NYS ORPTS) organization and Cattaraugus County ORPTS (CC ORPTS), as well as any other county's ORPTS organization at an effective working level to ensure functional productivity;
16. Maintain interaction with the public at an effective working level to ensure that recipient feels that he/she is respected and dealt with in a manner that conveys thoroughness, thoughtfulness, and credibility;
17. Interact with the public, interact with other government agencies, and interact with Town employees, appointees, and officers in a manner which meets all published Town ethics standards and Town protocol standards as articulated now and in the future on its web site www.portville-ny.org and any subsequent directives;
18. Perform property consolidations and reapportionments accurately and within county and New York State specified timelines;
19. Meet all NYS ORPTS and county deadlines without extraordinary external assistance;
20. Have the ability to be approve or decline the addition of another municipality's parcels as an assessing service prior to the town board's entering into an intermunicipality agreement for such services; and,
21. Be able to enter into and have other employment as long as such employment does not interfere with the successful completion of all other general requirements as perceived by the town board.

GENERAL SKILLS, ABILITIES AND PREREQUISITES: Sole Assessor shall:

1. Have functional knowledge, expertise and authorization to use the New York State Real Property System;



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2. Have successfully completed New York State Department of Taxation and Finance's Office of Real Property Tax Services initial and subsequent annual training requirements within the specified timeframe as specified in Real Property Tax Administration Subpart 188-2, Section 188-2.6 through Section 188-2.8;
3. Sufficient expertise in the use of Microsoft Windows, Microsoft Office (Excel, PowerPoint and Word) to perform requirement reporting, presentations, communications and immediate supervisor-directed responsibilities for backup and security;
4. Sufficient expertise in mathematics and the English language to effectively compute and articulate concepts, situations, opportunities, risks, solutions and answers to the public, municipality, county and New York State;
5. Effective presentation skills in front of one or more members of the public, municipality, county and New York State;
6. Have no felony or misdemeanor convictions that would preclude bonding;
7. Have own means of lawful transportation and a current New York State Department of Motor Vehicle's driver's license; and,
8. Meet and maintain residency requirements as articulated in town local law for appointment to position.

MINIMUM QUALIFICATIONS: Assessor shall meet the minimum qualification standards for appointed assessors as articulated by the New York State Department of Taxation and Finance's Office of Real Property Tax Services Rules for Real Property Tax Administration Subpart 188-2, Section 188-2.2 state:

(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 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 section 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 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 subdivision (a).