ASSESSOR

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 legislature or the appointing authority. Supervision may be 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 and Assessment.

TYPICAL WORK ACTIVITIES:

- 1. Annually values and revalues each parcel of real property;
- 2. Utilizes and maintains current tax maps and appraisal cards;
- 3. May seek county advisory services in determining values of certain parcels;
- 4. Attends all hearings of the Board of Assessment Review;
- 5. Makes changes in assessments in accordance with law as directed by the Board of Assessment Review;
- 6. Appoints and trains an acting Assessor to perform as needed;
- 7. Attends the public examination of the tentative assessment roll at times prescribed by law:
- 8. Receives complaints filed and transmits them to the Board of Assessment Review;
- 9. Prepares reports of assessment activities as required by the appointing authority or the State Board of Equalization and Assessment;
- 10. Provides school districts within the assessing unit a copy of the current pertinent portion of the assessment roll;
- 11. Supervises and trains appraisal staff members in the techniques of appraisal and assessment;
- 12. Reviews and makes determinations with respect to applications for tax exemptions;
- 13. Does related work as required.

<u>FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:</u>

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 become familiar with computers and their use in the assessment process; 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 judgment; physical condition commensurate with the demands of the position.

ASSESSOR (Cont'd)

MINIMUM QUALIFICATIONS: (Established by State Board of Equalization and Assessment)

EITHER:

(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, Real Estate Broker, Valuation Data Manager, Real Property Appraisal Aide or the like;

OR:

(2) Graduation from an accredited two-year college and one year of the experience described in subdivision (1)(ii) of this section;

OR:

(3) Graduation from an accredited four-year college and six months of the experience described in subdivision (1)(ii) of this section 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) An equivalent combination of the education and experience described in subdivision (1)(ii) of this section, subject to the following:
 - (i) If the Assessor has been previously certified by the State Board of Equalization and Assessment as a candidate for Assessor pursuant to Subpart 188-3 of its rules, such certification is equivalent to two years of the experience described in subdivision (1)(ii) of this section if it has not expired.
 - (ii) For the purpose of crediting full-time paid experience, a thirty-hour 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 Assessor shall be credited as one year of full-time paid experience. Paid part-time experience in excess of these amounts shall be credited in accordance with these criteria. (iv) Volunteer experience in an Assessor's office may be credited as
 - paid experience to the extent that it includes routine 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.
 - (v) In no case shall less than six months of the experience described in subdivision (1)(ii) of this section be acceptable with the exception of county training as provided for in subdivision (3) of this section.

RP0201

ADOPTED: 11/23/77 & 05/15/75 (as Assessor I and Assessor II)

REVISED: 08/03/83 09/02/83 03/21/86 03/13/87 (Combining Assessor A and

Assessor B)