

## **ASSESSOR**

**DISTINGUISHING FEATURES OF THE CLASS:** This is professional work in the valuation of real property for tax purposes and the preparation of an annual assessment roll. The work is performed under general direction. Supervision may be exercised over the work of appraisal and clerical staff. Advisory consultation 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 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 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 and 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 KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:** Good knowledge of making appraisals of various 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, material, 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, assign and supervise the work of others; Tact; Courtesy; Physical condition commensurate with the demands of the position.

**MINIMUM QUALIFICATIONS: EITHER:**

- A. Graduation from high school, or possession of an accredited high school equivalency diploma; and (2) 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 related field; OR
- B. Graduation from an accredited two-year college and (1) one year of the experience described in (A) above; OR
- C. Graduation from an accredited four-year college and (6) six months of the experience described in (A) above 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 Office of Real Property Tax Service (ORPTS), within a (6) six-month period; OR
- D. Certification by ORPTS as a candidate for assessor and in evaluating the experience described in (A) above, however, additional conditions shall apply.\*\*

**\* NOTE:** 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

**\*\* NOTE:** 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 (1) one year of the experience described in (A) above, if it has not expired; 2. for the purpose of crediting full-time paid experience, a minimum of 30-hour per week shall be deemed as full-time employment; 3. (3) three years of part-time paid experience as sole assessor or as chairman of the board of assessors shall be credited as (1) one year of full-time paid experience, and (5) 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 (6) six months of the experience described in (A) above be acceptable with the exception of county training as provided for in paragraph (C) above.

Adopted 4/7/97

Revised 1/12/07; 12/27/18

Reviewed 7/25/24