

yearly education as required by law. Most assessors are appointed for a six-year term and can be re-appointed at any time during the final nine months of their term (January to September 30 of that final year).

- An “Interim Certification” can be obtained from the state if an uncertified assessor shows progress towards permanent certification. Interim certification is required by 20 NYCRR 8188-2.7.
- The Board of Assessment Review members must be chosen by the legislative body of the municipality. A member is appointed for a five-year term ending September 30 of the fifth year. Terms are staggered for all members. A member may be re-appointed for another term any time during the period of January to September 30 of the fifth year. A new appointment to the board can be made at any time during the year, as long as they are able to attend training before the grievance hearings. The (RPTL 523(2)) training is provided yearly by county directors.
- When looking to hire a certified assessor or staff, the best place to advertise is the New York State Assessors Association website. The advertisement is free. The International Association of Assessing Officers (IAAO) also provides online and print ads as well.

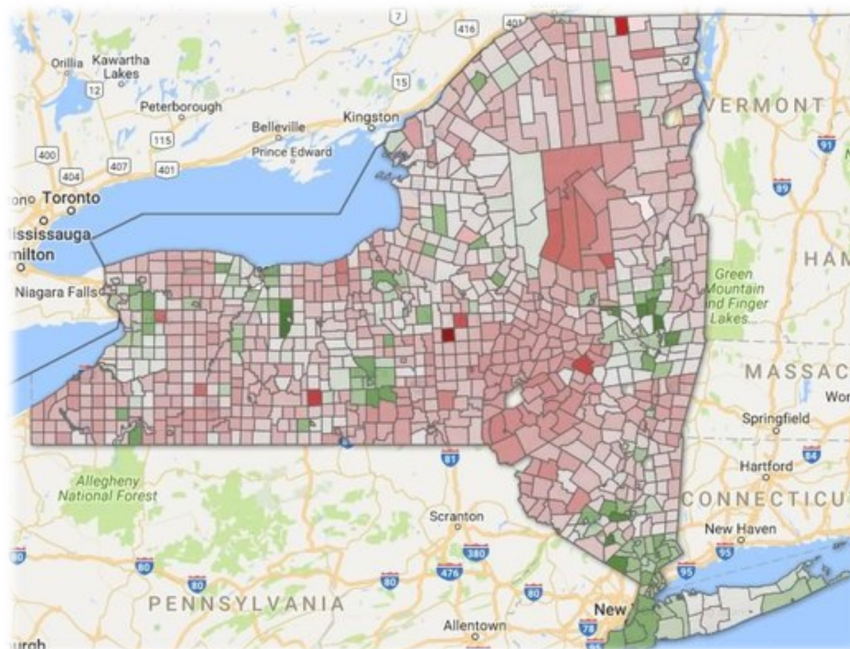
If you have any questions regarding this information, please contact the New York State Assessors Association at 315 -706-3424. We are here to assist you in understanding the complicated New York State property tax process.

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The Town Assessor

What You Need to Know



New York State
Assessors Association



As a newly elected official or hardworking taxpayer, are you aware of the details involved in being the town assessor? The job of the assessor is very complicated, outlined by New York State Real Property Tax Law, and often misunderstood.

The most common urban myth is that assessors are responsible for taxes. Not true. Elected officials who set budgets and spend money are responsible for taxes, or tax rates and levies. The goal of the assessor is to establish market value that will equitably distribute the tax burden from taxpayer to taxpayer.

It is true that if you improve your property with a sunroom addition, your taxes may go up if the assessor determines that the improvement adds value to your property. It is also true that if you demolish a garage, the assessor may lower the value of your property to reflect the loss of an improvement, which may result in lower taxes. However, as a whole, assessors do not spend your tax dollars. The expenditure of those dollars is purely a function of the officials you elect to office.

What, then, is the true function of your town's assessor?

- Maintain and collect the physical inventory needed to estimate the market value of all properties within a municipal jurisdiction.
- Maintain the ownership records of all property and record deed information upon sale or ownership change of property. The counties are mandated by property tax law to process all deed transactions and transmit these transactions to the towns for data entry. The counties are also responsible by law to provide updated tax mapping for use by municipal governments. If your maps and deeds are not current, contact your county office of property services.
- Review (approve or deny) real property tax exemptions, which in some cases involves the collection and review of a taxpayer's personal information (for example: income information, social security disability information, and veterans' service information). New York has roughly 200 different types of property tax exemptions, more than any other state in the country. The exemption process is cumbersome, time consuming, and dominates a great deal of time within the assessor's office.

- Estimate the market value of all property types within a taxing jurisdiction using the three approaches to value, which include the Market Comparison Approach, the Cost Approach and the Income Approach. Assessors have been trained to utilize all three approaches to value to insure fair and equitable property values. These same three approaches to value are utilized worldwide by all property valuation professionals across multiple professions.
- Work with planning officials, zoning officials, town engineers, attorneys, governmental tax departments, realtors, appraisers, elected officials at all levels, school officials, and the general public on a vast and interwoven collection of projects that influence property in our specific municipalities. An assessor is also required to attend all meetings of the Board of Assessment Review.
- Determine and add special district unit charges (sewer, trash, brush removal, lighting, drainage, hydrant, libraries, water service, and other special district services).

The "fiscal" bottom line is that there are tax dollars to be gained or lost by hiring or not hiring a qualified assessor and having a competent and professional staff in the assessor's office. The International Association of Assessing Officers (IAAO), an organization with membership in 22 countries, recommends a staffing level of 2,500 parcels per employee. (How many of your towns meet this standard?)

With tax cap legislation now in place permanently in New York, it is imperative to find the right person for the job to assist in maintaining the fiscal health of the municipality. How do you hire a professional assessor?

- New York State Real Property Tax Law (NYS RPTL) requires minimum qualifications set forth in 20NYCRR 8188.
- Submission of form RP-3006 is required for approval by the New York State Department of Taxation and Finance. As an FYI, the hiring of an assessor or interim assessor must be approved by New York State, not local county civil service.
- Education is mandated under RPTL in Article 3/Title 2, Sections 308-336. Continuing education is mandated by New York State. The assessor must maintain certification with