



What Does an Assessor Actually Do? How Do They Do It?

A Guide for Taxpayers

Requirements to Become an Assessor

The assessor is an elected or appointed local government official. Their job is to estimate the value of each real property parcel within a county, city, town, or village.

New York State Real Property Tax Law governs what an assessor does and how they must do it. State law also requires that assessors become certified and take specific training classes to learn how to do the job of the assessor properly. A person who isn't certified can be appointed or elected as an assessor, but they must complete the training within three years of taking office.

The Job of the Assessor

The assessor collects and maintains the physical inventory of properties in a municipality. This inventory is needed to estimate the market value of all the properties. Assessors are trained to use three different approaches to estimating value to insure fair and equitable property values. These same three approaches are used worldwide by all property valuation professionals.

Assessors also:

- Maintain the ownership records of all property. They record the deed information when a property is sold or changes ownership.
- In order to make sure the value estimates are correct, each year your assessor analyzes all of the properties in the municipality to determine which assessments need to be changed.
- Approve or deny real property tax exemptions. Sometimes that means the assessor must review a taxpayer's personal information (for example: income, social security disability, and veterans' service information). New York has about 200 different property tax exemptions.
- 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 projects that influence property values in their specific municipalities.
- Attend all meetings of the Board of Assessment Review (Grievance Day).
- Determine and add special district unit charges (for example: sewer, trash, brush removal, lighting, drainage, hydrant, libraries, water service, etc.).
- Meet with property owners to discuss their assessments.

How is all of this information used?

As noted above, the assessor keeps a current record of the physical description (or inventory) and value estimate of every parcel. This is called the property assessment roll. It is available to the public. That roll is given to the town or village board, city council, or county legislature members. They use it to help develop an annual budget. That's why the goal of the assessor is to make sure the market value of each property is fair, so that each taxpayer pays their fair share of the tax burden.

The Bottom Line: Does the Assessor Raise or Lower Your Taxes?

No! While you may often see the job title of "Tax Assessor," there is no such position defined by New York State law. Your elected officials who create and vote on budgets are responsible for tax rates and levies.