

## **Real Property Tax Law – Article 3, Title 2**

**§ 310. Assessor. 1. Selection.** Each local government to which this title applies which has the power to assess real property for purposes of taxation shall have one assessor. An appointive assessor shall be appointed by the legislative body of the local government except that in a local government where department heads and other local officers are appointed by the chief executive officer, such assessor shall be appointed by such officer. Any resident of the state, otherwise eligible for appointment as assessor, may be appointed assessor. An assessor may be employed by the local government in any other position not incompatible with the office of assessor.

**2. Term of office.** The term of office of assessor shall be six years except as otherwise provided in subdivision seven of this section. The terms for appointive assessors shall commence on the first day of October, nineteen hundred seventy-one and each sixth year thereafter. Where a town has exercised the option to elect one assessor, as provided by section three hundred twenty-nine of this article, the term for such elected assessor shall be as of the first day of January, nineteen hundred ninety-four and each sixth year thereafter.

**3. Classification.** The position of appointive assessor shall be in the classified service, notwithstanding the provisions of subdivision (e) of section thirty-five of the civil service law.

**4. Minimum qualification standards.** No person shall be eligible for appointment as assessor unless he meets the minimum qualification standards established for such office by the commissioner.

**5. Certification and continuing education.** (a) All assessors, whether appointed or elected, must obtain commissioner certification of successful completion of the basic course of training and education prescribed by the commissioner pursuant to this title.

(b) In addition to the basic course of training and education, all appointive assessors and any assessor elected to a six-year term shall also complete additional courses in a continuing training and education program prescribed by the commissioner pursuant to the provisions of this title.

**6. Training; services by state; county cooperation.** The commissioner shall provide training programs including but not limited to courses of training and education required to be completed by local officers and employees and by candidates for certification as eligible for the position of assessor in accordance with the provisions of this title. Such programs shall be provided by the commissioner for counties, cities and towns to which this title is applicable. Counties shall cooperate with the commissioner in providing such programs.

**7. Indefinite term for assessors.** Notwithstanding the provisions of subdivision two of this section, the office of assessor shall have an indefinite term (a) where the office of assessor is a full time position as determined by the local legislative body and on or after August first, nineteen hundred seventy is classified in the competitive class of the civil service at the request of the local legislative body or (b) where on July thirty-first, nineteen hundred seventy the office of assessor is classified in the competitive class of the civil service and has an indefinite term pursuant to law.

**§ 328. Option to change to single appointed assessor.** In any city or town which has retained the office of elective assessor, the legislative body of such city or town may adopt a local law providing that from and after a date set forth in such local law, which date must be within one year after the date on which such local law was adopted, there shall be but one assessor, to be appointed as provided in section three hundred ten of this title. The legislative body, in its discretion, may determine that a local law adopted pursuant to this section shall be subject to a mandatory or permissive referendum or not subject to a referendum. Any such referendum shall be conducted in the manner prescribed in section twenty-three or twenty-four of the municipal home rule law, as the case may be. On December thirty-first of the year in which such local law shall take effect, the term or terms of office of all assessors then in office shall terminate.

**§ 329. Option to change to sole elected assessor.** In any city or town where the option to retain elective assessors was exercised in accordance with the provisions of former section fifteen hundred fifty-six of this chapter, the legislative body of such city or town may adopt a local law providing that from and after the first day of January first following the next biennial or general election at which the electors would vote for an assessor, there shall be but one assessor, to be elected at that election. The legislative body, in its discretion, may determine that a local law adopted pursuant to this section shall be subject to a mandatory or permissive referendum or not subject to a referendum. Any such referendum shall be conducted in the manner prescribed in section twenty-three or twenty-four of the municipal home rule law, as the case may be. On December thirty-first of the year in which such local law shall take effect, the term or terms of office of all assessors then in office shall terminate.

**Summary**

RPTL §§ 328, 329

Specifies that a local law providing for a sole appointed or sole elected assessor may be subject to either a mandatory or permissive referendum, or may be adopted without a referendum, at the governing body's discretion. (Chapter 521 approved 8/16/2006)