



STATE OF NEW YORK
DEPARTMENT OF TAXATION AND FINANCE
OFFICE OF REAL PROPERTY TAX SERVICES
EDUCATIONAL SERVICES

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Changing from Three Member Boards of Elected Assessors

Attached is an information packet on the subject of changing from a board of elected assessors to a single assessor. The changing assessor profile in New York shows a steady decline in the percentage of municipalities retaining three member boards of elected assessors. In 1983, half of the municipalities retained elected boards. Today, the trend favors appointed assessors, with 6 % of municipalities retaining elected boards and 94% opting for appointed assessors. Included for your review is the following information:

1. *Advantages of Sole Assessor*, prepared by Educational Services.
2. *Comparison of Elected and Appointed Assessor Positions* (chart) prepared by Educational Services.
3. Real Property Tax Law: §310 which addresses assessors generally; §328 which addresses the single appointed assessor option; §329 which addresses the sole elected assessor option.
4. *Sole Appointed Assessor Appointment and Certification Information*, prepared by Educational Services. This includes section 8188-2.2 of 20 NYCRR 8188: minimum qualification standards for appointed assessors.
5. Application for Qualifications Review form for appointed assessors. (Applicants must meet qualification standards before appointment to office.)
6. *Job of the Assessor*, prepared by the Office of Real Property Tax Services

We hope this information will be of service to you. Any questions on the procedure to be followed should be directed to your Municipal Attorney.

ADVANTAGES OF SOLE ASSESSOR

1. One Person

- Authority vested in one person instead of diffused by quorum decision of three-member elected board.
- Focus on exactly who to see about assessments.

2. Consistent Approach to Assessing

- One instead of three interpretations of:
 - Real Property Tax Law
 - Opinions of Legal Counsel
 - Rules for Real Property Tax Administration
 - Assessment procedures
 - Exemption criteria
 - Recent court decisions
- Sole appointed assessor has a direct responsibility to the town board

3. Longer Term of Office (six years rather than four years)

- Time to become acquainted with and keep up with the Real Property Tax Law (constantly changing)
- Time to become acquainted with all real estate in town
- Time to become proficient at appraising all forms of real estate including the more difficult types
- Time to complete the required basic course of training
- Time to take continuing education courses

4. Qualification and Continuing Education Requirements

- Appointed assessors must meet minimum qualifications standards of education and experience, as prescribed in 20 NYCRR 8188, section 8188-2.2. Elected assessors, whether sole elected or members of a board of assessors, must meet age and residency requirements.

- Members of elected boards of assessors must complete only a basic course of training. The continuing education program is not required.
- After earning basic certification, appointed assessors and sole elected assessors must complete an average of 12 credits of approved continuing education training each year.
- All assessors must become recertified upon re-appointment or re-election to office by completing approved ethics training within a year of their re-appointment or re-election to office.

5. Professional Appointed Assessor

- Appointed assessors have chosen his/her field as a career and are thereby a professional. For elected assessors, the position is often used as a stepping-stone to another office - meaning voters must be kept friendly.
- Elected assessors who must run every four years are not as insulated from political pressures as appointed assessors.

6. Increased Remuneration

- Potential for increased remuneration for a sole assessor and therefore motivation to both take the job and to stay in office longer
- Salary should be commensurate with time and effort spent
- More time could be spent on improving assessments

7. Control of Office and Field Time Simplified.

8. Overall Savings to Town

- More efficient for:
 - mileage
 - training
 - administration
- More towns have opted for “sole” advantage:
 - the majority of NYS municipalities have a single assessor
 - every year, the number of towns opting for “sole” increases
- Opting for sole assessor would reduce assessor turnover. Since 1989, the

statewide turnover rate for elected assessors is 40% greater than for appointed assessors.

9. Better Assessing Practices and More Equity

- Fair share of tax burden
- Impact on State aid formulas and thus distribution of aid

Comparison of Elected and Appointed Assessor Positions			
	Single Appointed	Sole Elected	Elected to 3 Member Board
Length of term	6 years	6 years	4 years
Current term dates	October 1, 2019 – September 30, 2025	Jan. 1, 2018 – December 31, 2023	1/01/20-12/31/23 (2 members) 1/01/18-12/31/21 (1 member)
Qualifications	Must meet experience and education standards pursuant to 8188-2.2 of 20 NYCRR 8188.	Must meet residency and age requirements.	Must meet residency and age requirements.
Basic Required Training	Must earn State Certified Assessor designation. Recertification required upon re-appointment to office.	Must earn State Certified Assessor designation. Recertification required upon re-election to office.	Must earn State Certified Assessor designation. Recertification required upon re-election to office.
Required Continuing Education Training	Continuing Education requirement of 12 credits per year.	Continuing Education requirement of 12 credits per year.	Continuing Education training is optional.
Method of Acquiring Office	Appointed by Municipal Board. Professional, career-oriented position.	Must run for elective office in locality. Subject to voter approval.	Must run for elective office in locality. Subject to voter approval.

Real Property Tax Law – Article 3, Title 2: Assessors and Assessor Training

§ 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 state board certification of successful completion of the basic course of training and education prescribed by the state board 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 state board 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).

Sole Appointed Assessor Appointment and Certification Information

The term of office for sole appointed assessors is six years.

Sole Appointed Assessor appointments, as prescribed in the Real Property Tax Law (RPTL) §310 shall be for a six-year term of office. The current term of office began October 1, 2019 and ends September 30, 2025.

Appointed assessors are required to meet minimum qualification standards prior to appointment.

Applicants must meet minimum qualification standards as set forth in the Rules for Real Property Tax Administration. The municipality considering an individual for appointment must submit an [Application for Qualifications Review](#) (RP-3006) to Educational Services prior to making a new assessor appointment.

Town Supervisors and City Mayors can make a request for a minimum qualifications review.

After verifying the information on the qualifications form, Town Supervisors and City Mayors or local civil service personnel may request a minimum qualifications review by submitting a completed qualifications form to Educational Services along with a cover letter. Educational Services will review the application, make a determination and notify the municipality about the result. Applicants must meet the minimum qualification standards set forth in 20 NYCRR 8188 **before** appointment to the office of assessor.

Training is required for appointed assessors.

The Orientation seminar is required to be completed as soon as it is practical. Orientation is designed to provide assessors general understanding of their responsibilities and the appropriate state and local government structure. This seminar is provided by the County Director of Real Property Tax Services.

All assessors must complete the basic course of training within three years of taking office. In addition, the Real Property Tax Law requires that an uncertified assessor show progress toward permanent certification by completing courses during each year of service. This is referred to as interim certification.

After certification, assessors must participate in a continuing education program by successfully completing an average of 12 continuing education credits every year. In addition, completion of an approved Ethics component is required no more than one year prior to or one year after reappointment to office.

A State certified assessor who is appointed in certain agricultural communities must, within a year of taking office, satisfy the introduction to farm appraisal component.

Interim certification is required.

The Real Property Tax Law requires that an uncertified assessor show progress toward permanent certification by completing courses during each year of service. An uncertified assessor must complete:

- Orientation, Ethics and Fundamentals of Assessment Administration by the end of the first year in a term of office. If Fundamentals of Assessment Administration was completed prior to beginning a term of office, another component must be completed, **and**
- Cost, Market and Income Approach to Value by the end of a second year in a term of office.

As a result of an assessor's successful participation in training to achieve assessor certification, he or she will be issued an Interim Certificate after each year in office. The Interim Certificate remains in effect while the assessor continues to make appropriate progress toward certification. However, it will not remain in effect past the date that certification is required.

There are consequences when assessors do not complete required training on time.

As specified in RPTL § 322, assessors who fail to satisfy their training requirements are subject to noncompliance proceedings and removal from office.

The minimum qualification standards for appointed assessors are below.

The following standards are prescribed in the New York Code, Rules and Regulations for Real Property Tax Administration (20 NYCRR 8188):

§ 8188-2.2 Minimum qualification standards for appointed assessors.

(a) The minimum qualification standards for appointed assessors are as follows:

(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, valuation data manager, real property appraisal aide or the like. 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; or

- (2) graduation from an accredited two-year college and one year of the experience described in subparagraph(1)(ii) of this subdivision; or
 - (3) graduation from an accredited four-year college and six months of the experience described in subparagraph (1)(ii) of this subdivision 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 ORPTS, within a six-month period; or
 - (4) certification by the ORPTS as a candidate for assessor.
- (b) In evaluating the experience described in subparagraph (1)(ii) of subdivision (a), the following conditions shall apply:
- (1) if the assessor has been previously certified by ORPTS as a State certified assessor pursuant to section 188-2.1 of this Subpart while serving as an elected assessor, such certification is equivalent to one year of the experience described in subparagraph (1)(ii) of subdivision (a) 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) 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 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 six months of the experience described in subparagraph (1)(ii) of subdivision (a) be acceptable with the exception of county training as provided for in paragraph (3) of subdivision (a).

Contact Information for Town Supervisors/City Mayors: After verifying the information on the application, please send a cover letter requesting a qualifications review along with one application and supporting documentation to:

New York State Department of Taxation and Finance

Office of Real Property Tax Services

Educational Services – Building 8A

W. A. Harriman Campus Albany, NY 12227-0801

<https://www.tax.ny.gov/research/property/assess/training/index.htm>

Email: orpts.edservices@tax.ny.gov.

Phone: 518-474-1764

Fax: 518-435-8628

Job of the Assessor pamphlet:

<http://www.tax.ny.gov/pdf/publications/orpts/assessjo.pdf>

(Revised 11/12)

APPLICATION FOR QUALIFICATIONS REVIEW

New York State Department of Taxation and Finance

Office of Real Property Tax Services

Educational Services

WA Harriman State Campus, Albany, NY 12227-0801

<http://www.tax.ny.gov>

phone (518) 474-1764; fax (518) 435-8628

Applicants are advised that all statements made by them in conjunction with their application for qualifications review are subject to investigation and verification. Answer all requested information on this form. *Please note:* Applicants must meet qualification standards BEFORE appointment to the office of sole appointed assessor and county director. <http://www.tax.ny.gov/research/property/assess/training/qualcert/index.htm>

Applicant's Information:

First Name Middle Initial Last Name e-mail address

Street Address

City, Town, or Post Office State Zip Code + 4

() - () - () -
Area Code-Work Phone Number Area Code-Home Phone Number Area Code-FAX Number

Applicant's Education Information: (Applicant must complete. If not applicable, write: N/A)

High School or GED equivalency: Yes <input type="checkbox"/> No <input type="checkbox"/>	Name & location of school	Year graduated/GED issued
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Name and Location of post- secondary education	Dates of Attendance	Number of Years Credited	Type of Course or Major Subject	Number of Credits Received	Type of Degree Awarded	Date Degree Rec'd or Expected

Professional Designation (e.g. IAO, MAI, CAE, ASA, SRPA...)	Name of designation held (Attach proof of awarding of designation)
Professional License: (Attach copy) Lic. #	Expiration date:

Other Appraisal Training: Approved professional courses such as R-1, R-2, R-3, G-1, G-2, G-3, certain IAAO & Appraisal Institute courses have been approved as components of the basic course of training. If you have successfully completed these or other approved valuation courses, *please attach a copy of your proof (certificate) of successful completion.* Check box Yes, I am requesting a review of attached course certificates.

Applicant's Job Experience: Please provide information about your appraisal, assessment, valuation-related or administrative experience involving the responsibility of planning, organizing and directing a work program. It shall be the responsibility of the applicant to provide detailed and verified documentation of such experience, including work schedules and samples of finished products. Do not include unrelated work experience. Beginning with the most recent, describe below in detail all satisfactory paid experience in an occupation involving the valuation of real property such as appraiser, valuation data manager, real property appraisal aide, etc. You are responsible for submitting an accurate, adequate and clear description of your experience. Omissions and vagueness will not be interpreted in your favor. If you have had more than one of the jobs described above, please photocopy this section to provide details on your additional work experience.

YOUR most recent (or Current) job title _____ **Length of employment** / to / **(month/year required)**

Name & type of business/government _____

Name & title of your Supervisor _____ **Phone** _____

Number of hours Worked per week _____ **Percent of time spent in assessment/valuation duties** _____%

Describe Job Duties: What is the nature of the work personally performed by YOU? Describe your assessment, valuation and appraisal - related work below. Be specific. *You may supplement your application* with signed valuation/appraisal estimates, comparative sales analysis reports, official job description and resume.

Please check one box. This application must be submitted by the appointing authority for a qualifications review for Director, Appointed Assessor and Real Property Appraiser. Applicants for the Candidate for Assessor program may submit their own applications.

<input type="checkbox"/> Director of County Real Property Tax Services	<input type="checkbox"/> Appointed Sole Assessor
<input type="checkbox"/> Real Property Appraiser	<input type="checkbox"/> Candidate for Assessor Program offered by ORPTS

Currently held position _____ Date began _____

This affirmation must be completed: I affirm that all statements made on this application (including any attached papers) are true under the penalties of perjury.

(Signature of applicant)

(Date)