



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

EDUCATIONAL SERVICES

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MEMBERS OF ELECTED BOARDS OF ASSESSORS

Training and Certification Requirements

Welcome to the assessment community!

Working cooperatively on a three-member board, assessors are the local officials who estimate the value of real property within a town. This value is converted into an assessment, which is one component in the computation of real property tax bills. The assessors produce the assessment roll - the document that contains every property's assessment. Assessors are the *key players* in establishing and maintaining fair and equitable assessments. In order to provide fair assessments, assessors must be knowledgeable about valuation and current assessment practices and procedures.

Elected assessors are public officials and must:

- File an oath of office with the town clerk; and
- Be at least 18 years of age; and
- Be a resident of the community in which they serve.

Training is required for elected assessors

The Real Property Tax Law requires assessors to earn state certification by completing the required courses within three years of taking office. Also, assessors must attend Orientation, Ethics and Fundamentals of Assessment Administration within their first year in office and show progress toward certification by passing required courses during each year of service. An assessor's time to become certified begins the January following his or her election or appointment to fill the vacancy of an elected assessor.

What will happen if an assessor does not complete required training on time?

As specified in the Real Property Tax Law, assessors who fail to show progress toward certification each year by earning an interim certificate are subject to proceedings to remove them from office. Likewise assessors who do not become certified within the specified time are subject to proceedings which can result in their removal from office.

The Basic Course of Training for Assessors

The basic course of training is required for all assessors and includes the following components:

Orientation	Required as soon as practicable, no later than the end of the first year in office
Fundamentals of Assessment Administration	Required by end of first year
Ethics	Required by end of first year
Cost, Market and Income Approach to Value	Required by end of second year.
Fundamentals of Data Collection	Required by the end of the third year in office
Fundamentals of Mass Appraisal	Required by the end of the third year in office
*Introduction to Farm Appraisal is required for assessors in certain assessing units . Others, choose <u>one</u> of the following electives: <ol style="list-style-type: none"> 1. Fundamentals of Forest Valuation 2. Introduction to Farm Appraisal 3. Commercial/Industrial Valuation 	Required by the end of the third year in office

*Introduction to Farm Appraisal is required for Assessors in assessing units where:

1. at least 10 percent of the total acreage is classified agricultural on the assessment roll; or
2. at least ten agricultural assessments have been granted pursuant to Article 25-AA of the Agriculture and Markets Law; or
3. at least 10 percent of the total acreage lies within an agricultural district, created pursuant to Article 25-AA of the Agriculture and Markets Law.

SHOWING PROGRESS (Interim Certification)

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 the 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. In addition, an assessor must complete the Cost, Market and Income Approach to Value component by the end of a second year in a term of office. This valuation component is comprised of about 10 days of training.

Where should an assessor begin?

Begin by contacting your County Director of Real Property Tax Services for details on Assessor Orientation. This required half-day seminar is scheduled and conducted by the County Director to acquaint new assessors with the structure and purpose of the real property tax system.

TRAINING OPTIONS:

- Classroom training: Training is provided by ORPTS for some of the required training. Classroom trainers offer insight, knowledge and experience in the field of assessment administration while teaching current assessment practices and appraisal techniques. Components offered by ORPTS in the classroom format include Fundamentals of Assessment Administration, Fundamentals of Data Collection, Fundamentals of Mass Appraisal and Introduction to Farm Appraisal. This is subject to change; please check the training schedule for availability.
- On-line training: In order to make the training programs more accessible to assessors, ORPTS provides some components over the Internet. Fundamentals of Assessment Administration and Fundamentals of Data Collection are available on-line. Course schedule is available online at <http://www.tax.ny.gov/research/property/assess/training/index.htm>.
- Self-study examinations: The self-study program allows participants to challenge an exam without attending classroom instruction. Classroom materials are provided as study material. The exams are three-hour, open book, with multiple-choice questions. Exam sites are located in ORPTS regional offices. Components available for self-study are: Fundamentals of Data Collection, Introduction to Farm Appraisal and Fundamentals of Mass Appraisal..
- Valuation “building block” classes comprised of at least two weeks of classroom study are to be completed during the second year in office. Students will learn principles of appraisal practices and the cost, market and income approaches to value. These courses are taught by professional appraisal organizations such as the New York State Assessors’ Association (NYSAA). A listing for valuation training providers is http://www.tax.ny.gov/research/property/assess/training/conted_educationorgs.htm.
- Waivers for components of the basic course for professional designations: (RPTL, §318(3)) Certain courses may be waived in the basic course of training for a person who is:
 - (i) a member of the Institute of Assessing Officers of the New York State Assessors’ Association or a member of the American Institute of Real Estate Appraisers; or
 - (ii) designated as a Senior Real Property Appraiser by the Society of Real Estate Appraisers; or
 - (iii) designated a Certified Assessment Evaluator or an Assessment Evaluator by the International Association of Assessing Officers.
- Other approved valuation courses may be eligible for substitute credit.

Assessors are eligible for state reimbursement.

Reimbursement for necessary and reasonable training expenses is available for assessors who successfully complete required training. Necessary travel expenses include tuition, mileage and tolls. Lodging, breakfast and dinner expenses for approved training more than 50 miles from official stations are subject to federally established limits, based on the county in which the training is held. Forms must be submitted within 30 days of the training course.

<http://tax.ny.gov/research/property/assess/training/reimburse/index.htm>

What is the Ethics Re-certification requirement?

After certification, elected assessors are required to become re-certified within a year of their re-election to office by completing an approved Ethics course.

What is the Continuing Education program like?

After certification, elected assessors are encouraged to participate in the Continuing Education program. This program is voluntary. Assessors will learn about developments in the field of assessment administration and appraisal. The New York State Assessors' Association (NYSAA) and the International Association of Assessing Officers (IAAO), along with other professional organizations, annually sponsor seminars on current topics of interest.

We need your official e-mail address.

ORPTS periodically e-mails important announcements to assessors with e-mail addresses. Please send your official e-mail address to: orpts.edservices@tax.ny.gov and we will add it to your record. We ask for official e-mail addresses only because your name and address is published on the Municipal Profiles section of the ORPTS website. If your municipality does not have an official email, you can establish one for free through websites such as Google, Yahoo and others.

Where is more information available?

The most up-to-date training schedule information is posted on the ORPTS website on the Training page at <http://www.tax.ny.gov/research/property/assess/training/index.htm> Check our website for training and other useful information about real property tax administration. For more information please contact Educational Services at the address in the letterhead.

Pamphlets on related topics:

- The Job of the Assessor
www.tax.ny.gov/pubs_and_bulls/orpts/assessjo.htm
- Municipal Options for More Efficient Assessment Administration
www.tax.ny.gov/pubs_and_bulls/orpts/munioptions.htm
- Towns Changing from Three Member Boards of Elected Assessors
www.tax.ny.gov/research/property/assess/training/qualcert/threememberbd.htm