

Assessor Job Description

Assessor

The local property tax is the “life blood” of Maine municipalities. Therefore, it is absolutely essential that the person or people responsible for assessing those taxes be properly placed in office and be knowledgeable about the laws which govern an assessor’s work

Nature of work:

This is specialized administrative and technical work in the valuation and assessment of real and personal property.

Employee of this class is responsible for appraising and assessing real and personal property for taxation within the City, and for the administration and maintenance of all records necessary to the assessment program. Work requires detailed knowledge of all State and Federal laws relating to local property taxation.

Although appointed locally, the Assessor’s duties and responsibilities are mandated by State Statute. The Assessor performs his/her duties as an agent of the State and the performance of the Assessors statutory responsibilities are overseen by the State Tax Assessor. The Assessor exercises considerable independent professional judgment and initiative in conduction work in accordance with M.S.R.A Titles 36, 30, 30-A and 33. The position involves close cooperation with the City Manager and other City departments concerning areas related to assessment functions.

Work involves extensive fieldwork in the review of existing and new properties, administrative work in the office. This position requires a substantial amount of public relations consideration.

Essential Duties and Responsibilities:

Plans and administers the assessment/appraisal system for the City in maintaining current property valuation through visitation and data collection.

Appraises all properties i.e. residential, commercial, agricultural, industrial properties, special rights and interests, exempt, personal property, and public utility properties and equipment.

Maintains and reviews the maintenance both in hard copy and data base of official maps, GIS data, transfers, declarations of value, deeds, municipal spending caps, tax increment finance districts, roads, street numbers, mailing addresses, multiple types of plans, tax acquired property, municipal holdings, county assessment, historic tax rates, historic interest rates, historic municipal valuations, historic state valuations, exemptions of all types, and a myriad of other official records which are the responsibility of the assessment office; supervises all valuations and other data in valuation commitment books; determines the valuations to be placed on new, renovated, and existing property based on changing market values.

Administers and maintains a pricing manual of real and personal property prices to utilize the cost approach to value. Administers and maintains Income and expense information to utilize the income approach to value. Administers and maintains a collection of sales data to utilize the market approach to value. Collects all economic and social data effecting property values; prepares appraisal and other reports as necessary.

Position requires extensive communication of a detailed and complex nature with taxpayers and citizens, the business community, and municipal officials and employees. Applies significant communication versatility ranging from one to one collaboration to large group presentation skills. Chooses and designs processes for effective information flow and sharing. Examples of communication requirements include

Maintains a positive relationship with the public and real estate professionals in obtaining information pertaining to the sale of real estate.

Answers complex questions related to tax bills inquiries and property information which the tax collector's department finds difficult to answer.

Assists other City departments with tax related questions and provides any necessary information to those departments. Coordinates assessment information with taxation and budgetary processes.

Administers department budget and budgets of capital projects related to assessing.

Responds to abatement requests and valuation appeals. Represents the municipality in proceedings relating to protested assessments as necessary. (Boards of Assessment Review/Maine Superior & Supreme Courts)

Supervises the technical and clerical activities of the assessment office. Supervises capital projects related to assessing involving outside vendors (revaluations/mapping projects) as the assessor retains ultimate statutory responsibility for the assessments produced.

Performs related work as required.

Requirements of Work:

Thorough knowledge of the principles, methods, and techniques of real and personal property assessment and valuation.

Considerable knowledge of the City ordinances, planning and zoning, and general State laws governing real and personal property assessments, and statutory exemptions.

Knowledge of building construction methods and architecture, the mechanics of real estate sale and finance.

Ability to analyze factors which may influence the value of property and to exercise judgment in determining property values and changes in City structures and physical properties.

Ability to plan and organize the maintenance of property records to facilitate the preparation of varied assessment rolls and reports.

Detailed knowledge of the latest computer assisted mass appraisal (CAMA) software types as well as software tax billing systems. Knowledge of software platforms typically utilized in the municipal environment (Web Site Hosting, Word, Excel, Access, Powerpoint, deed plotting software).

Ability to establish and maintain effective working relationships with taxpayers, the general public, employees, and other departments.

Ability to become knowledgeable of the geographic layout of the City.

Training and Experience Required:

Considerable experience in property assessment work involving the appraisal and evaluation of land and buildings, computer literate skills, preferably including some experience in the maintenance of standard office records; and satisfactory completion of courses of study in real property appraisal, or graduation from an accredited college program with specialization in property assessment, business or public administration; or any equivalent combination of experience and training.

Necessary Special Requirements:

Possession of a valid Maine assessor's certificate (CMA) or be capable of certification within a reasonable time period. Maintain the required state annual 16 credit hours as authorized by the state.