

## ASSESSOR

### PRIMARY PURPOSE

The Assessor is responsible for appraising and assessing the value of all real and personal property in the town, processing abatements and exemptions, and all related record keeping and reporting; other related work, as required.

### ESSENTIAL DUTIES AND RESPONSIBILITIES

*The essential functions or duties listed below are illustrations of the various types of work performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.*

Appraise and assess real property, with other members of the board; revise values.

Responsible for appraising and/or supervising the appraisal of residential, commercial industrial, and personal property for the town; conduct inspections of property in order to maintain uniform, full market value on all property; assume principle responsibility for revaluing property every three years.

Examine deeds, maps, building plans and permits, personal property records and market value data to obtain additional valuation data and to locate all taxable property.

Compile data and prepare information for the annual classification meeting with the Select Board.

Investigate requests for abatements and exemptions of property tax; prepare comparative cost and sales studies; in conjunction with other Board members, decide on abatements and exemption applications; testify on behalf of the Board before the Appellate Tax Board.

Respond to inquiries and explain laws, regulations, policies and procedures pertaining to municipal assessment.

Perform other similar or related duties, as required or as situation dictates.

### SUPERVISION

Works under the direction of Chairperson of the Board of Assessors, in accordance with state statutes and the directives of the Department of Revenue; performs technical duties requiring judgment and initiative in overseeing valuations on real and personal property, and evaluating and applying laws to unique situations.

### WORK ENVIRONMENT

Most work is performed in typical office conditions; some field inspection work is performed with some exposure to weather; volume of work is subject to seasonal and cyclic variations.

The employee operates standard office equipment, measuring devices and an automobile.

The employee has ongoing contact with the general public and other town departments, including the Town Accountant and Town Treasurer.

The employee has access to department-related confidential information, including applications for abatements and exemptions and income and expense requests.

Errors could result in significant loss of revenue to the town or legal repercussions.

#### **RECOMMENDED MINIMUM QUALIFICATIONS**

##### **EDUCATION AND EXPERIENCE**

High school diploma; Associate's Degree desired; two years of experience in assessment administration and real estate appraisal, valuation of property for tax purposes in accordance with modern assessment principles, and the application of laws and regulations; or an equivalent combination of education and experience.

##### **ADDITIONAL REQUIREMENT**

Massachusetts Accredited Assessor (M.A.A.)  
Valid Massachusetts motor vehicle operator's license

##### **KNOWLEDGE, ABILITY AND SKILL**

Thorough knowledge of assessment practices and procedures and Massachusetts General Laws, policies and regulations relating to the assessment of property and the levying of taxes; general knowledge of mapping, surveying, zoning, and deeds; working knowledge of computer applications for assessing functions.

Ability to interpret laws and regulations and apply them to individual situations; ability to establish and maintain cooperative working relations with the public; ability to communicate effectively, both orally and in writing; ability to read and interpret deeds, survey plans and building plans.

Excellent communication, negotiation, and organizational skills.

##### **PHYSICAL REQUIREMENTS**

Minimal physical effort is required to perform duties in typical office conditions; the employee is frequently required to stand, walk, sit, speak and hear, use hands to operate equipment, climb or balance, and reach with hands and arms. Vision requirements include the ability to read and analyze documents, use a computer and operate an automobile.

*This job description does not constitute an employment agreement between the employer and employee, and is subject to change by the employer, as the needs of the employer and requirements of the job change.*

Dalton, Massachusetts  
Assessor

### 830 CMR 58.3.1 Qualifications of Assessors

- (1) General. Except as otherwise provided herein, any person elected or appointed as assessor must meet the minimum qualification standards established by the Commissioner of Revenue.
- (2) Definition of Assessor. An assessor is any person subject to the oath prescribed by General Laws Chapter 41, Section 29 to assess taxes or estimate the value of property for the purpose of taxation for a city or town.
- (3) Required Training.
  - (a) Except as provided in Subsection (4), any person who is elected or appointed as assessor is required to complete the basic course of training and pass the examination prepared by the Commissioner within two years following election or appointment or within three years from the effective date of this regulation, whichever is later.
  - (b) The Commissioner may conduct a course of training at the University of Massachusetts Annual Assessors School and at certain county or regional locations. Such course shall provide a basic knowledge of Massachusetts assessment law, administration, procedure, and techniques, including the income, cost and market approaches to property valuation.
  - (c) Any assessor who fails to obtain a passing grade on the examination the first time may take the examination a second time. Any assessor who fails the examination a second time will be required to retake the course and the examination.
- (4) Exceptions.
  - (a) Any assessor, who, on the effective date of this regulation, holds a Massachusetts Accredited Assessors certificate or Certified Massachusetts Assessors certificate issued by the Massachusetts Association of Assessing Officers shall be deemed qualified.
  - (b) Any person who held office on October 6, 1980 as assessor, who remains in office on the effective date of this regulation, and who serves in a city or town whose city council, town council, or board of selectmen accepts the provisions of Chapter 416 of the Acts of 1980 shall be deemed qualified.
- (5) Continuing Education Requirements. In order to remain qualified, every assessor shall meet such continuing education requirements as may be established by the Commissioner.
- (6) Effective Date. This regulation shall take effect January 1, 1982.

#### REGULATORY AUTHORITY:

830 CMR 58.3.1: M.G.L. c. 14, § 6(1); M.G.L. c. 62C, § 3; M.G.L. c. 58, § 1

#### REGULATORY HISTORY

Date of Promulgation: 12/17/81