

Position Title: **Principal Assessor**
Department: **Board of Assessors**
Reports to: **Chair, Board of Assessors**
Status: **Regular part-time employee**

Statement of Duties

Position requires employee to determine and validate the assessment values of all real and personal property in Gill. Position affirms and upholds these values with the DOR. Position performs skilled routine to complex administrative and professional work in the appraising and assessing of all real and personal property in the Town of Gill for the purpose of determining the values upon which taxes are levied annually. These values are set to Mass Appraisal Standards using the employee's technical and professional judgment, knowledge of state and local laws, regulations and guidelines, and the policies of the Board. Advises the Board on all matters relative to assessment, abatement, property appraisal, and setting the annual tax rate.

Supervision

The employee independently plans and carries out the regular work in accordance with standard practices and previous training, with substantial responsibility for determining the sequence and timing of action and substantial independence in planning and organizing the work activities, including determining the work methods. The employee is expected to solve through experienced judgment most problems of detail or unusual situations by adapting methods or interpreting instructions to resolve the particular problem. Technical and policy problems or changes in procedures are discussed with DOR and/or software vendors, but ordinarily the employee plans the work, lays it out and carries it through to completion independently.

Supervision Responsibility

Employee is not responsible for the regular supervision of any town employees. There is, however, the responsibility for monitoring and/or overseeing the work of contracted services.

Nature and Purpose of Public Contact

Position has frequent contact with taxpayers and the general public, real estate professionals, appraisers, bank representatives, Department of Revenue, and other organizations to respond to inquiries; give or receive information; respond to requests or complaints; or provide explanations and solve problems. Position has daily contact with other town departments for the purpose of giving or receiving information and assistance and coordinating work. Contact usually occurs in person, in writing, via email, or by telephone and video calls. Identified by the Board as their staff representative. More than ordinary courtesy, tact, and diplomacy is required.

Work Environment

Employee performs work in a municipal office setting subject to frequent interruptions and low to moderate noise levels. Noise or physical surroundings may be distracting, but conditions are generally not unpleasant. Employment is based upon a fixed number of hours per year. The work week has an established posted number of open office hours each week and posted public meetings of the Board generally on alternating weeks in the late afternoon or early evening.

Confidentiality

The employee has access to and control of confidential records subject to non-disclosure or limited disclosure pursuant to law, regulation, or policy. Such records may include legal

proceedings and strategies, personal financial information, and tax exemption and abatement information.

Productive Work Environment

The employee is required to work in a manner that is positive, productive, respectful, and encourages teamwork at all times.

Judgement and Accountability

Position requires examining, analyzing, and evaluating facts, and circumstances surrounding individual situations or transactions, and determining actions to be taken within the limits of standard or accepted practices. Position requires understanding, interpreting, and applying complex federal, state, and local regulations relative to the assessment of real and personal property. Work consists of the practical application of a variety of concepts, practices, and specialized techniques as they relate to assessing and appraising. Assignments typically involve evaluation and interpretation of factors, conditions, or unusual circumstances.

Errors can result in a delay of service, legal repercussions, loss of municipal tax revenue, inequitable assessments, abatement appeals to the Appellate Tax Board, and/or adverse public relations.

Occupational Risk

Duties generally do not present occupational risks to the employee.

Position Duties and Responsibilities

The essential functions or duties listed below are not in any specific order of importance and are intended only as illustration of the various types of work that may be 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, or extension of the position. The ultimate responsibility of the position is to be fair and consistent when determining and applying valuations to all real and personal property.

1. Develops and maintains standards of assessment for the Town.
2. Performs highly responsible and complex duties requiring considerable judgment in placing valuations on real and personal property.
3. Reviews and oversees consultants' work to ensure validity and accuracy.
4. Plans and performs quinquennial (every 5 years) recertification and annual updates required by statute. Gathers, correlates, and enters all valuation data for the Department of Revenue (DOR) Tax Recapitulation process including the Sales Report (LA3), Valuation of Community (LA4), New Growth (LA13), Interim Property Value Adjustments (LA15), and preparing the Tax Classification Hearing handout for the Board and Selectboard to review in order to set the Town's annual tax rate. Provides additional information to the Board and/or state officials as requested.
5. Ensures the Town is in compliance with all appropriate statutes concerning property assessment and valuation and that statutory changes are implemented, including those relating to assessor and staff educational requirements.
6. Determines market values of property by using appropriate appraisal techniques; conducts research of real property, when necessary, to obtain additional valuation data and to locate all taxable property.
7. Inspects sale properties to determine sale price validity.

8. Performs ongoing analysis of real estate market conditions and events to determine trends and change analysis.
9. Manages the CAMA (computer assisted mass appraisal) software for valuation of property. Maintains all appropriate records including but not limited to tax maps, property records, deed records, abatement records, exemption records, building permits, and open meeting and executive session minutes.
10. Reviews all abatement and exemption requests. Maintains timeline of required action. Makes recommendations to the Board for approval/denial.
11. Provides information to property owners and others regarding the municipality's assessment policies and procedures, the determination of specific valuations, tax abatements and exemptions, and zoning bylaws.
12. Administers contracts with firms or individuals providing professional assessing services to the municipality, such as computer services, revaluation services, industrial property appraisals, and field inspection services.
13. Creates and ensures the accuracy of the warrants and commitments of real, personal property, motor vehicle, and special assessment tax bills.
14. Reviews new and renewal Chapter 61/61A,61B applications. Calculates and processes requests for roll back and conveyance tax applications. Prepares and files liens and lien releases with the Registry of Deeds.
15. Responsible for generation and certification of abutters' lists required by Zoning, Conservation, Planning, and other departments.
16. Organizes and coordinates property inspections for data collector(s). Reviews data collectors' work for accuracy. This is done for annual building permits, sales, and cyclical inspections.
17. Conducts property inspections, as needed, to create and/or update property record cards.
18. Prepares and maintains the department's budget; processes and submits vendor invoices for payment; tracks balance and funding needs of overlay account.
19. Coordinates activities of the Board; prepares agendas for meetings and provides necessary follow-up to Board decisions; takes, prepares, and distributes meeting minutes.
20. Attends professional meetings, training programs, and seminars to stay abreast of changes or new trends in the field and to maintain knowledge of Massachusetts laws and regulations concerning tax assessments.
21. Writes and submits articles and news blurbs to the town newsletter and local newspapers to inform residents and taxpayers of activities of the office, changes to and trends in property valuations, and available benefits including tax exemptions and land classification programs.
22. As necessary, conducts property inspections to create and/or update property record cards.

Education and Experience

Bachelor's Degree in Business Administration or related field plus 5 to 7 years of experience in the valuation of property for tax purposes; or any equivalent combination of education and experience.

A candidate for this position must hold and maintain a certificate in municipal assessing, with a designation of either Massachusetts Accredited Assessor (MAA), Residential Massachusetts Assessor (RMA), or Certified Massachusetts Assessor (CMA) issued by the Massachusetts Association of Assessing Officers or a designation from the International Association of Assessing Officers.

Employee is required to periodically complete online Conflict of Interest Law training as mandated by the Massachusetts State Ethics Commission.

Knowledge, Abilities and Skills

Knowledge: Thorough knowledge of the principles and practices of appraisal, valuation, and assessment of real and personal property, and the Massachusetts General Laws related to municipal assessment functions, Department of Revenue assessment administration standards, and other applicable state and federal laws.

Abilities: Ability to communicate effectively and professionally with, and establish, and maintain cooperative relationships with Town officials, employees, and staff, governmental representatives, and/or the public. Ability to communicate effectively in written and oral form. Ability to work in high pressure situations and multitask as necessary. Aptitude with numbers.

Skills: Good organizational skills; detail oriented, takes initiative and able to work independently. Ability to handle multiple tasks simultaneously, prioritize effectively, and meet deadlines. Proficiency in typing, word processing, spreadsheet presentation, and database software (such as Word, Excel, Access). Demonstrated knowledge of computer assisted mass appraisal CAMA systems and GIS.

Physical and Mental Requirements

The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals to perform the position's essential functions.

- **Physical Skills:** Little or no physical demands are required to perform the work. Work effort principally involves sitting to perform work tasks (approximately 2/3 of the time), with intermittent periods of stooping, walking, and standing (approximately 1/3 of the time). The employee is occasionally required to lift, push, or pull objects such as office equipment, office supplies, and/or printer/copier paper, generally weighing 10 pounds or less.
- **Motor Skills:** Duties may involve assignments requiring application of hand and eye coordination with finger dexterity and motor coordination such as the operation of a computer and other office equipment, filing of papers, and stuffing envelopes.
- **Vision and Hearing Skills:** The employee is required to constantly read printed and electronic documents and reports for understanding and analytical purposes. The employee is rarely required to review non-written materials or to determine color differences. The employee is required to make and receive telephone calls.

This job description does not constitute an employment agreement between the employer and employee, and the employer may exercise its employment-at-will rights at any time. This job description is subject to change by the employer, as the needs of the employer and requirements of the job change.