

October 1, 2023

**TOWN OF DURHAM, NH**  
**ASSESSOR**

**JOB SUMMARY**

The Town Assessor is responsible for the administration and maintenance of the records of the Town's assessing functions including the inventory, appraisal, and assessment of all taxable and exempt property and the preparation of warrants for the collection of property taxes.

**DUTIES AND RESPONSIBILITIES**

(The listed examples are illustrative only and may not include all duties found in this position. Except as specifically noted, the following functions are considered essential to this position.)

- Supervises and administers the inspection and appraisal of residential, commercial, and industrial property to establish the appropriate property value for tax assessment purposes.
- Performs statistical updates and valuations of all property types in the town, utilizing computer assisted mass appraisal systems (CAMA).
- Ensures proper administration of state laws, rules, regulations, and procedures concerning property appraisal, taxation, exemptions, credits, easements, abatements, utility, timber, and excavation taxes.
- Creates and delivers the real estate tax billing file and warrants to the Tax Collector.
- Prepares and presents evidence and expert testimony on behalf of the Town for appeals filed at the Board of Tax and Land Appeals associated with abatement appeals or other issues.
- Collaborates with the Town's contracted attorneys on issues of law and Superior Court trial preparations.
- Completes and delivers required assessment forms (MS-1) to the New Hampshire Department of Revenue Administration for review and setting of the annual tax rate once signed by the Administrator.
- Oversees and coordinates the work of contractors involved in revaluations, updates, and defense of values.
- Coordinates the maintenance of the Town's tax maps, assessment maps and records including maps and files that are incorporated in the Town's Geographical Information System (GIS).

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- Provides appraisal consultation and review services to the Administrator and other department heads.
- Attends and participates in meetings, forums, and conferences concerning property appraisal, taxation, and administration.
- Reviews and delivers the annual equalized ratio study to the Department of Revenue Administration.
- Responsible for the preparation of the semi-annual property tax bills. Obtains assistance from the Town Clerk/Tax Collector's office and the Finance and IT departments, as necessary, to ensure that property tax bills are issued in a timely manner.
- Processes or supervises the recording of all changes of ownership and deeds received from the county registry of deeds, ensuring that the Town's records are accurate and complete.
- Represents the Assessing Department and meets with elected officials and taxpayers to explain appraisal methods and techniques, as well as to answer questions and resolve problems.
- Responsible for the preparation and filing of all property tax assessing reports required by the State of New Hampshire Department of Revenue Administration.
- Prepares annual budget for the department and oversees the expenditure of the same, as guided by municipal code of ordinances.
- Responds to inquiries made by the public, property owners, representatives of other departments, and elected officials, in writing or verbally, concerning assessments, taxation, and state laws, regulations, and rules.
- Performs other related duties as assigned.
- Attendance at regularly scheduled leadership team meetings.

## **KNOWLEDGE, ABILITY, AND SKILLS REQUIRED**

- Comprehensive knowledge of modern property appraisal principles and practices, including New Hampshire property tax laws.
- Working knowledge of New Hampshire laws relating to municipal finance and property assessment for tax purposes.
- Familiarity with alternative formulas for determining assessment on various types of properties.
- Familiarity with real estate styles, materials, and methods of construction.

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- Working knowledge of computerized appraisal systems.
- Ability to accurately appraise real property.
- Ability to maintain overview of detailed and accurate records, using data processing.
- Handle confidential and administrative information with tact and discretion.
- Ability to use logical and creative thought processes to develop solutions according to written and oral specifications and instructions.
- Perform a wide variety of duties and responsibilities with accuracy and speed under the pressure of time-sensitive deadlines.
- Ability to establish and maintain working relationships with department heads, employees, Town Council, the University of New Hampshire, and the public.

## **MINIMUM QUALIFICATIONS REQUIRED**

### **Education and Experience:**

Bachelor's degree from a four-year college or university in Business Management, Finance, Public Administration, or other related field; and, five or more years of progressively responsible experience as an appraiser of real property, assessor, or in other related fields involving Computer Assisted Mass Appraisal and/or Multi-Regression Analysis; or, any combination of education, training and experience which provides the knowledge, skills and abilities required for the job.

### **Licenses and Certifications:**

Valid New Hampshire Driver's License.

Department of Revenue approval as a certified Property Assessor Supervisor.

## **KNOWLEDGE, SKILLS, AND ABILITIES:**

### **Knowledge of:**

Appraisal techniques and methodology.

Statistical processes and regression analysis.

Economic theories and principles.

Mapping and geographic information systems, including land surveying.  
Zoning techniques.

The methods and principles of construction and property development.

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State laws, rules, and regulations regarding the assessment of property, abatements, the harvesting of timber, excavation of earth materials, current use, conservation easements, discretionary agricultural and open space easements, collection of taxes, railroad taxation, utility taxation, property tax exemptions and credits, and persons or property liable to taxation.

Town ordinances and procedures.

Soil types, including wetlands.

**Skill in:**

Various computer programs, including Microsoft Excel, Publisher, and Power Point.

Developing effective working relationships with the public, department heads, elected officials, business and professional contacts, and subordinates.

Performing and reviewing property appraisals.

Reading and interpreting deeds, trusts, plans, surveys, and other legal documents.

Reading and understanding federal income tax returns and personal and business financial documents.

Understanding and using the CAMA system (Vision Appraisal Software).

**Mental and Physical Abilities to:**

Communicate effectively, both orally and in writing.

Establish and maintain effective working relations with the public, other department heads, officials, and subordinates.

Actively and positively influence a variety of people on his/her own and under changing situations.

Obtain timely results despite interruptions, problems, and resistance.

Interpret and apply laws and ordinances to problems with property with property appraisal, assessment, and review.

Prepare detailed reports with recommendations.

Develop, comprehend, and apply tax rules and collection procedures.

Read tax maps and legal descriptions.

Work with mathematical concepts such as probability and statistical inference and apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

Define problems, collect data, establish facts, and draw valid conclusions.

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While performing essential functions of this job, employee is regularly expected to stand, walk, sit, reach with hands and arms, climb or balance, talk or hear, lift and/or move negligible amounts of weight.

### **SUPERVISION RECEIVED**

Reports to the Business Manager and works closely with the Administrator on a daily basis. Duties are generally performed independently using technical judgment and outlined municipal code of ordinances and laws of the State of New Hampshire.

### **SUPERVISION EXERCISED**

Administrative Assistant and contracted personnel assigned to the Assessor.

### **OTHER CONSIDERATIONS**

Salaried position with the understanding that occasionally some tasks will need to be performed before or after normal business hours, including attendance at identified Town Council meetings.

### **DISCLAIMER**

This class specification should not be interpreted as all inclusive. It is intended to identify the essential functions and requirements of this job. Incumbents may be requested to perform job-related responsibilities and tasks other than those stated in this specification. Any essential function or requirement of this class will be evaluated as necessary should an incumbent/applicant be unable to perform the function or requirement due to a disability as defined by the Americans with Disabilities Act (ADA). Reasonable accommodation for the specific disability will be made for the incumbent/applicant when possible.