§ 314. Acting assessor. 1. In the event that an assessor appointed pursuant to the provisions of section three hundred ten of this title is unable to perform the duties of the office or the office becomes vacant, the appointing authority may by resolution designate or appoint an acting assessor. Where an acting assessor is designated or appointed pursuant to this section, the appointing authority shall notify the commissioner within fifteen days of making such designation or appointment. The acting assessor shall function as assessor until such time as the assessor is able to resume the position or until a replacement is appointed. In the event an acting assessor functions as assessor for more than six months, then such acting assessor shall be required to meet the minimum qualification standards and to obtain certification as required by this title for persons elected or appointed to the office of assessor.

2. In the event that an elective assessor is unable to perform the duties of the office, the legislative body may by resolution designate or appoint an acting assessor. Where an acting assessor is designated or appointed pursuant to this section, the legislative body shall notify the commissioner within fifteen days of making such designation or appointment. The acting assessor shall function as the assessor or member of the board of assessors until such time as the assessor is able to resume the position, a replacement is appointed, or a successor is elected. In no event may an acting assessor appointed pursuant to this subdivision function as assessor for more than three months. Nothing herein shall be deemed to supersede the provisions of the public officers law on the filling of vacancies in elective offices.