§ 336. Statement of disclosure for assessors. 1. Definitions. When used in this section and unless otherwise expressly stated or unless the context otherwise requires:

a. The term "appropriate body" or "appropriate bodies" shall mean:

(i) in the case of any municipal corporation which has created or hereafter creates a board of ethics or conflicts of interests board which is in existence at the time an annual statement of disclosure is due, and which has been designated by local law, ordinance, or resolution to be the repository for completed statements of financial disclosure, such board of ethics or conflicts of interests board;

(ii) in the case of any municipal corporation which has created or hereafter creates a board of ethics or conflicts of interests board which is in existence at the time an annual statement of disclosure is due, and which has not been designated by local law, ordinance, or resolution to be the repository for completed statements of financial disclosure, such board of ethics or conflicts of interests board;

(iii) in the case of any municipal corporation for which no board of ethics or conflicts of interests board is in existence at the time an annual statement of disclosure is due, the clerk of the county in which such municipal corporation is located; and

(iv) in the case of a consolidated assessing unit, the board of directors thereof.

b. "Assessor" has the meaning defined therefor in subdivision three of section one hundred two of this chapter and includes any other municipal officer or employee engaged in the assessment of real property for purposes of taxation and also includes a municipal officer or employee assigned professional appraisal duties which relate to the assessment of real property for purposes of taxation.

c. "Statement of disclosure" shall mean a statement disclosing (i) the description of any real property owned by the assessor in the assessing unit or in any contiguous municipal corporation. For purposes of this subparagraph of disclosure, "property owned by" means any property in which the assessor has a financial interest in excess of one thousand dollars, whether such property is owned by the assessor directly or

through a corporation in which the assessor is an officer or in which the assessor owns more than five percent of the shares. It shall be sufficient to meet the requirements for this item of disclosure if the assessor shall state the acreage of the property, the square footage of any structure on the property, the use whether residential or commercial to which the structure is put, the municipal corporation in which it is located, and the general section of the municipal corporation (north, south, east, west, center); (ii) the name of any employer and the position held; (iii) the name of any corporation of which the assessor is (A) an officer, director or employee, or (B) in which the assessor owns more than five percent of the shares and the position of the assessor; (iv) a description of any self-employment (if it provided more than two thousand dollars of gross income in the previous calendar year); (v) if the assessor is licensed to practice any profession by the state of New York, and the assessor practices such profession, the nature of the practice and the types of business in which the clients engage. For the purposes of this subparagraph of disclosure, it shall be sufficient to describe the types of business in which the clients engage as a broad category encompassing the majority of the assessor's clients; (vi) types of gifts, except gifts from relatives, of more than fifty dollars in value; (vii) persons or firms to whom money in the amount of more than one thousand dollars is owed not including credit cards or bank loans; and (viii) persons or firms, except relatives, who owe the assessor an amount in excess of one thousand dollars. With respect to any such subparagraph of disclosure, the assessor shall also provide information with respect to the members of the assessor's immediate family, unless, after a reasonable effort by the assessor, the spouse or other immediate family member refused to disclose such information, in which case, the statement shall so state such refusal. Such statement shall not require the disclosure of any values of property or amounts of compensation.

2. Posting of statute. The chief executive officer of each municipal corporation shall cause a copy of this section to be kept posted in a public building under the jurisdiction of his or her municipal corporation where public notices are generally posted in the municipal corporation. Failure to post any such copy shall have no effect on the

duty of compliance with this section, nor with the enforcement of the provisions thereof.

3. Filing of statement of disclosure by assessors. Notwithstanding the provisions of any general, special, or local law to the contrary, each assessor, except an assessor who is compensated in an amount of less than twenty thousand dollars annually in the aggregate for serving as an assessor or who is required to file an annual statement of financial disclosure by an appropriate body as provided for in article eighteen of the general municipal law, shall file an annual statement of disclosure with the appropriate body, as defined in this section, on the fifteenth day of May. Such statement of disclosure shall contain the information and shall be in the form set forth hereinbelow:

1. Name_____
2. (a) Title of Position_____
   (b) Department, Agency or other Governmental Entity_____
   (c) Address of Present Office_____
   (d) Office Telephone Number_____
3. (a) If married, please give spouse's full name including maiden name where applicable.

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   (b) List the names of all unemancipated children.

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   Answer each of the following questions completely, with respect to the calendar year ending the December 31st preceding the date of filing of this statement of disclosure unless another period or date is otherwise specified. If additional space is needed, attach additional pages.

   1. Describe any real property in which you have a financial interest greater than $1,000 (whether owned by you or owned through a corporation in which you are an officer or in which you own more than 5% of the shares) in the assessing unit or in any contiguous municipal corporation:

a. Acreage of the property:
b. Square footage of any structure or structures on the property:
c. Municipal corporation in which located:
d. General area of municipal corporation in which the property is located (north, south, east, west, central):
e. Use of structure (residential, commercial, industrial):
2. Name any employer other than the municipal corporation in which you are employed as assessor and the position you hold:
3. Name any corporation in which a) you are an officer, director or employee, or b) in which you own more than five percent of the shares and give your position in it:
4. Describe any self-employment (if it provided more than two thousand dollars of gross income in the previous calendar year):
5. If you are licensed to practice any profession by the state of New York, and you practice that profession, give the nature of the practice and the general types of business in which your clients engage:
a. Type of profession (e.g., lawyer, real estate broker, pharmacist):
b. General types of business in which a majority of your clients engage (e.g., real estate development, general practice, healthcare, general business):
6. Types of gifts, except gifts from immediate family or relatives within the third degree of consanguinity or affinity, of more than fifty dollars in value:
7. Persons or firms to whom money in the amount of more than one thousand dollars is owed not including credit cards or bank loans; and
8. Persons or firms, except relatives, who owe you an amount in excess of one thousand dollars.

4. Other laws. No local law, ordinance, or resolution shall be adopted which is inconsistent with the provisions of this section.