



JOB DESCRIPTION

Title	Personal Property Tax Auditor	Created	Nov 2007
Department	Assessment and Taxation	Revised	Feb 2022
Job Class	A 15 3	Safety Sensitive	No
Labor Union	AFSCME Local 2746 Courthouse/Roads	FLSA	Non-exempt

Purpose

The Personal Property Tax Auditor is responsible for the accuracy, uniformity, and compliance of the county's personal property tax program by ensuring conformance with Oregon revised statutes and administrative rules.

Essential Functions

- Assist county deputy assessor/tax collector in auditing delinquent personal property taxes and communicate with delinquent account holders regarding unreported values and penalties related to failure to file returns by specified timelines.
- Respond to inquiries and complaints from the public and provide education on conformity laws pertaining to the personal property tax program.
- Prepare collection action documents such as notices of garnishment, lien notices, and seizure procedures in compliance with Oregon revised statutes and, as required, conduct or arrange sale of personal property seized for delinquent taxes; initiate summary seizures and garnishments when directed.
- Conduct desk and field audits, including site inspections, of businesses to determine adherence to reporting requirements for personal property tax assessment purposes.
- Gather data, including financial statements and accounting records, to review, analyze, reconcile, and verify complete reporting with accurate valuations, including depreciation calculations as necessary.
- Manage inquiries regarding change of address and change of ownership.
- Endeavor to discover new accounts from advertisements of new businesses, licensing agencies, field visits, business listings and from information received from county appraisers.
- Prepare key documents for the department such as confidential personal property tax returns, equipment listings, and personal property tax warrants.
- Track, monitor, and maintain payment plans and agreements, bankruptcy files and coordinate collection procedures with legal counsel and secured creditors.
- Follow all safety rules and regulations established for work areas.
- Maintain work areas in a clean and orderly manner.
- Establish and maintain cooperative working relationships with individuals and groups who come from diverse backgrounds and represent members of the public, coworkers and/or vendors.
- Work independently to plan and arrange own work sequence; prioritize projects and assignments, provide backup support to staff when needed, and report operating problems to supervisor. In coordination with supervisor, maintains, amends, or develops department procedures, routines, and filing systems.



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Mandatory Qualifications

Education and experience:

- Minimum high school diploma / GED.
- Three years' specialized training and experience in the clerical and/or administrative field or any satisfactory combination of experience and training.
- Broad knowledge of principles and practices as applied to personal property tax collection; including familiarity with depreciation formulas, applicable state laws, guidelines and collection techniques.

Skills:

- Advanced recordkeeping skills.
- Ability to read and write proficiently.
- Strong communication skills.
- Excellent customer service and problem-solving skills.
- Ability to handle conflict and stressful situations with professionalism.
- Thorough knowledge of office procedures and operation of various office equipment.
- Advanced data entry and computer skills.
- Working knowledge of PC and word processing software.
- Ability to identify and maintain confidentiality.

Desired Qualifications

Prior assessment and taxation work experience involving significant public contact. Knowledge of assessment and taxation application, Secretary of State Uniform Commercial Code filings, bad debt write off, IRS, and other federal liens, legal notices such as warrants, seizure and auction, and applicable court orders.

Knowledge of specific PC word processing software utilized by the county and previous experience in an administrative position with a county department.

Physical Demands

Lifting and moving items up to 25 pounds.

Working Conditions

Work is performed both in an office environment and in an outdoor environment in all terrains when making site inspections.

Supervisory Responsibility

Supervision is not typically a responsibility of this position.

THE ABOVE DESCRIPTION COVERS THE MOST SIGNIFICANT DUTIES PERFORMED BUT DOES NOT INCLUDE OTHER OCCASIONAL WORK, THE INCLUSION OF WHICH WOULD BE IN CONFORMITY WITH THE FACTOR DEGREES ASSIGNED TO THIS JOB.