



# JOB DESCRIPTION

<i>Title</i>	<b>Deputy Assessor – Tax Collector</b>				
<i>Department</i>	Assessment & Taxation			<i>Job Class</i>	M 5
<i>Driving Required</i>	No			<i>Safety</i>	No
<i>Labor Union</i>	Unrepresented			<i>FLSA</i>	Exempt
<i>Created</i>	April 2013	<i>Reviewed</i>	Nov. 2022	<i>Revised</i>	Nov. 2022

## **Purpose**

Supervise the Assessment, Cartography, and Taxation Divisions within the department to ensure compliance of property assessments and tax laws. Audit taxing districts' levies and budget documentation. Prepare and calculate Assessment Roll for certification as Tax Roll.

## **Essential Functions**

A person employed in this classification must possess the capability to perform the following duties to be considered for this position. The duties are essential functions requiring the critical skills and expertise needed to meet the job objectives. Additional specific details of these essential functions may be provided by the specific office or department job announcement, if applicable.

- Audit taxing districts' budgets filed with office, as well as property, special assessment and exemption values.
- Prepare and complete the Assessment Roll.
- Compute tax rates, compile special reports and summaries regarding the status of real and personal property, mobile home and utility accounts for internal use and submission to the State Department of Revenue.
- Prepare letters certifying Assessment Roll to Tax Collector by statutes, certify taxes imposed and losses. Prepare Summary of Levies (SAL) report. Timely preparation and mailing of annual tax statements.
- Process routine tax roll correction vouchers and prepare revised billings. Prepare and calculate refunds for corrections or error payments. Research and resolve duplicate payments.
- Process Board of Property Tax Appeal (BoPTA) orders. Update appraisal jackets and tax roll and issue resulting correspondence.
- Work with Clatsop County Counsel on processing foreclosure liens.
- Supervise professional staff to provide high quality service to the community and county in support of the established goals, objectives and service expectations. Plan, assign, and direct work activities. Establish performance requirements, document and appraise staff performance, provide coaching and recommend training for performance improvement, recommend and administer progressive discipline as needed including termination decisions.



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- Audit county tax payment records and shared revenues for 60 separate taxing districts. Manage accounting records of monies owed and received for over 32,000 accounts. Respond to unusual and/or complex questions and problems encountered by subordinates involving the payment of taxes owed. Oversee Oregon Data Exchange. Administer in-house payment scanning equipment and software (AQRIT) and third-party credit card processes.
  - Monitor collection of property tax payments. Audit tax roll and uncollected balances. Review delinquent accounts, re-bill and/or initiate foreclosure proceedings, prepare publications and detailed legal documents in accordance with laws and county policies. Calculate complex interest and penalty computations and prepare redemptions as necessary. Review valuations for processing of changes to tax roll with appraisal staff including Acts of God proration of taxes and segregations of property. Verify and sign for partition and subdivision plats. Determine eligibility for and process property tax exemptions for property, based on ORS guidelines. Prepare year end summary of collections and distributions to county taxing districts and Department of Revenue.
  - Represent Assessment & Taxation at meetings and conferences, promote programs of the department and interpret State statutes and county policies to employees and the public.
  - Monitor accounting of property management revenue to determine revenue distribution and prepare the distribution to taxing districts as required. Coordinate and work with Clatsop County Property Management on tax foreclosed properties.
  - Verify and prepare quarterly verification and distribution of Oregon forest products revenue and fish and wildlife. Analyze and prepare reports for taxing districts and other interested parties for revenue planning purposes. Meet with others and explain information as requested.
  - Confer with the public regarding complaints, problems, and requests for information. Hold hearings and public meetings. Prepare news releases as appropriate. Meet with the Oregon Department of Revenue and provide input on effects of legislation at the county level. Explain or defend assessments and procedures before the Board of Property Tax Appeals, Magistrate and Regular division of Tax Court. Perform research for and assist the County Manager and County Counsel with property and tax matters.
  - Assist the department director in formulating and presenting departmental budget for submission to County Manager. Also assist with the preparation and submission of the CAFFA Grant to Department of Revenue. Monitor and manage fiscal operations of the department to remain within budgetary constraints.
  - Review administrative policies and procedures, develop and recommend new policies and procedures to increase efficiency.
  - Attend conferences, schools and seminars to keep informed of related laws to maintain mandated educational requirements. Complete DOR continuing education requirements.
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- Follow all safety rules and procedures established for work areas.
- Maintain office records, files, office supplies and equipment inventory.
- Maintain work areas in a clean and orderly manner.

## ***Education, Training and Experience***

Requires a Bachelor's degree in business management or related field or equivalent work experience and training, including a minimum of five years' experience in assessment and taxation.

## ***Knowledge, Skills, and Abilities***

Considerable knowledge of state laws and administrative rules pertaining to the assessment and taxation of real and personal property, general office principles and practices. Advanced knowledge of word processing and spreadsheet programs, knowledge of general supervisory principles.

## ***Desired Qualifications***

State of Oregon registered property appraiser certification.

## ***Physical Demands***

Physical demands for the position are minimal and would involve moving boxes, files, maps, etc., weighing up to five pounds and occasionally up to 25 pounds.

Clatsop County is committed to providing reasonable accommodations as required by the Americans with Disability Act (ADA). Reasonable accommodations may be made to enable qualified individuals with disabilities to perform essential functions and/or physical demands.

## ***Working Conditions***

Typical working office environment.

## ***Supervisory Responsibility***

Works under the supervision of the County Assessor. Supervises ten to 15 employees engaged in cartography, property assessment, and taxation responsibilities.