 **MORROW COUNTY** **JOB DESCRIPTION**

**Date Prepared:** June 23, 2008

 Revised October 2013
 Revised April 2016

 Revised November 2020

**Position Title:** Assessment & Taxation (A&T) Clerk

**Department:** Assessor's Office

**Supervisor:** Assessor

**Position Summary:** The Assessment & Tax Clerk is responsible for the day to day activities that occur on the assessment & tax rolls. This may include name changes, processing tax payments, identifying properties by legal description, preparing sales questionnaires, creating new accounts, deleting accounts, and adjusting values as directed. The A&T Clerk prepares the documents to turn over the daily tax receipts to the Treasurer. The A&T Clerk assists the public that come into the office and handle the main telephone inquiries. This position is the primary contact with the taxpayer and can involve dealing with people who are upset & angry.

Tax duties consist of preparing tax statements and reminder notices for mailing, collecting taxes & processing tax payments, corresponding with taxpayers on delinquent accounts, record keeping of warrants, preparing documents to turn in the daily tax receipts to the Treasurer. A&T Clerks must understand and explain the foreclosure process to tax payers.

The A&T Clerk processes manufactured structure transactions, such as ownership transfer, movement out of the county, and exemption from ownership document. This position is the one that inputs the computer assisted appraisal information that is gathered by the appraiser.

The A&T Clerk must work closely with the Assessor/Tax Collector Deputy Assessor/Tax Collector, Appraisers, and the taxpayers. This position is required to obtain periodic training from the Department of Revenue.

**Supervisory Responsibilities:** None

**Qualifications:**

* Education: High School graduate or equivalent
* Experience: At least 1 year of prior office experience required
* Thorough understanding of the assessment and tax process preferred
* Basic understanding of appraisal theory preferred
* Working knowledge of Oregon Revised Statutes and DOR administrative rules preferred
* Bilingual English/Spanish preferred

**Skills/Abilities:**

* Equipment used: Personal computer, telephone, copy machine, fax machine, personal electronic devices and other office equipment, automobile.
* Proficient with Microsoft Office, including Microsoft Excel, Outlook, Word, email, and other software applications as required.
* Good basic math skills including some geometry.
* Ability to read, understand and interpret legal documents transferring title.
* Ability to read maps & identify property by legal description.
* Good letter writing skills.
* Good organizational skills.
* Self-discipline and self-control.

**Job Duties/Responsibilities:**

* Maintain assessment roll.
	+ Assessment roll maintenance requires some part of every day and along with tax roll maintenance is the main priority of the A&T Clerk job duties. The task includes all those operations done throughout the year, which are necessary to update the assessment records in preparation for the certification of the assessment roll and determination of taxes.
	+ Roll maintenance includes the following types of activities:
		- Computer Aided Appraisal Input
		- Real Market Value Changes
		- Maximum Assessed Value Changes
		- Assessed Value Changes
		- Name & Address updates
		- Deed Processing
		- Red Tags-Accounts Flagged for Attention
		- Checking & Tracking Errors
		- Process segregations and combinations
		- Sort and distribute maps arriving in Assessor's Office.
		- Submit maps to Data Analyst
		- Review maps and legal descriptions for errors
		- Complete Combination and Segregation Checklist
* Tax Roll Maintenance
	+ Tax roll maintenance involves almost daily work on the accounts. Once the tax roll is created in October, the statements must be readied for mailing. After the statements are mailed at the end of October, tax payments start coming in. These payments are processed on a daily basis. It is important to deposit the tax monies as quickly as possible. Some days during November it is not possible process the payments the same day as they are received, due to the volume of mail. It is during this period that a large number of address changes are generated from undeliverable statements. After November, delinquent taxpayers are tracked down and contacted to arrange for payment. These contacts are usually uncomfortable and stressful.
	+ Tax roll maintenance includes the following types of activities:
		- Address & Ownership Corrections
		- Preparation of Warrants
		- Contacting Taxpayers on Delinquent Accounts
		- Foreclosure Process
		- Lender Information Update
* Manufactured Structures
	+ Although maintenance of the Manufactured Structure portion of the assessment roll could be considered part of Task I, it is a major record keeping task and has been listed separately. Nearly everything that happens to other accounts (Task I) also happens to manufactured structures, but unlike real property manufactured structures move from one location to another. This requires changing the roll information to reflect the new location.
	+ Ownership of manufactured structures is determined by their Ownership Document issued by the Department of Building Codes. When the Ownership Document changes the roll must be changed to reflect the new ownership. The ownership of manufactured structures determines whether they are real property or personal property. The A&T Clerk must determine from the ownership which category the manufactured structure should be classified. This process also determines whether a Mobile Home Ombudsman charge is assessed. A mobile home park book is maintained to reflect the accounts present on January 1 of a given year. This requires the A&T Clerk to go out to the park with the Appraiser, list the manufactured structures and determine ownership of each structure at the site. A list of manufactured structures that the Appraiser must appraise is maintained by this position.
* IV. Manufactured Home Ownership Software such as provided by DCBS.
	+ The Assessment & Tax Department is responsible for maintaining the Manufactured Home Ownership System for Morrow County. This process usually involves adding and upgrading information, including ownership, location, security interest holders, etc. We collect fees for processing ownership and location changes in the DCBS system and verify that all required taxes are paid. This could also mean collecting a prepayment of taxes, & issuing trip permits. It often includes sending blank forms and status reports out or helping people navigate through finding forms on the internet. We verify that taxes are paid, and remove tax flags for the title companies, when they are processing a mobile home.
	+ A&T Clerks print the DCBS bill monthly and send DCBS records to Salem monthly, process all status reports from DCBS, and also add new Home ID#s from the Manufactured Home system to county computer and jacket.
* Public assistance is a major time component of this job. This involves dealing with customers that come in to the counter and those that telephone. Frequently, the individual is not sure of the information they are looking for. The A&T Clerk must develop a dialogue with them to determine the correct information that needs to be provided. It is very important to the Assessor/Tax Collector that the information is accurately conveyed and that the taxpayer gets all their questions answered. This position provides information on the taxes due on property, value of the property, structures on the property, appeal rights, ownership, legal description, previous owners, and tax payment options.
* Department Organization
	+ A&T Clerks must communicate with employees in other departments, agencies, and the public to effectively and efficiently coordinate & implement work programs, and provide appropriate information about county activities.
* The general office duties performed by the Assessment & Tax Clerk are as follows:
	+ - Filing of Correspondence
		- Filing of Appraisal Jackets
		- Distribution of Maps
		- Record Keeping of Warrants
		- Preparing and sending out Sales Questionnaires
		- Preparing Information for New Property Appraisal
		- Getting the Mail
* Performs related duties as assigned to meet business needs.
* General:

There are times when the A&T Clerk is the only person in the office. During those times, there are decisions that have to be made concerning items of correspondence, which may require immediate attention and inquiries from the public that need to be answered. Priorities have to be set to get the work done for the day. This position needs to have general knowledge about the whole assessment and tax process. That knowledge is acquired through training, reviewing the daily mail, and periodic legislative updates.

This position has to sort through building permits, manufactured structure title lists, manufactured home trip permits, phone books, business directories, circuit court records, and County Clerk records on a regular basis. Information dealing with type of property and ownership of property frequently requires detective work. This position also needs to determine where taxpayers work or conduct business in order for the office to institute collection proceedings on delinquent taxes.

The A&T Clerk frequently must try to communicate assessment and tax issues to non-English speaking individuals. The communication process can become very involved depending on the complexity of the account.

The position is unique primarily due to the range of knowledge and skill required. The work that is performed is on a cyclical basis. It takes a minimum of one year for a person to be trained in the full scope of assessment and tax procedures. This position needs to be very flexible and must be able to process information quickly and efficiently. The rules change frequently.

**Essential Job Functions:**

***Working Environment:*** Work is performed primarily in County offices and may include travel to other county facilities or within the state for training.

***Physical:***

* Ability to sit for extended periods of time while viewing a computer monitor and operating a keyboard.
* Regular and predictable attendance.
* Ability to enter data into Assessment & Tax software.
* Ability to retrieve data from Assessment & Tax software.
* Ability to view Partition Plats, deeds and maps.
* Regular and predictable attendance.
* Other physical requirements include walking, bending, stooping, filing books on upper shelves, lifting heavy boxes and files up to 40 pounds frequently.

***Mental:***

* Ability to handle stressful situations when interacting with the public and remain calm
* Ability to read, write and comprehend English.
* Ability to perform basic math functions.
* Ability to communicate effectively with co-workers and public.
* Ability to explain sometimes complex calculations in a manner that is understandable to the general public.
* Ability to maintain confidentiality.

**ADA Statement:**

Ability to perform the essential functions of this position with or without reasonable accommodation.

X

Signed and Reviewed Date