



**MARCH 2021**  
**FLSA: EXEMPT**  
**Bargaining Unit: UM**  
**JCN: 3300**

## **PROPERTY TAX MANAGER**

### **DEFINITION**

Under general direction, plans, organizes, manages, coordinates, and supervises the administrative, accounting, and operational activities of the Property Tax Division within the Auditor/Controller's Office; plans and oversees the accurate calculation and distribution (apportionment) of the County's annual property tax revenues to a wide variety of receiving agencies; designs mechanisms, formulas, and methodologies for calculating and communicating tax rates for school bonds; directs and oversees the preparation and filing of statutorily required reports to various state agencies; researches and analyzes legal issues and pending legislation pertaining to property tax collection and distribution; and performs related duties as assigned.

### **SUPERVISION RECEIVED AND EXERCISED**

Receives general direction from the Auditor/Controller or the Chief Assistant Auditor/Controller. Exercises supervision over subordinate professional, technical, and administrative support staff.

### **CLASS CHARACTERISTICS**

This is a single position, management classification responsible for planning, organizing, reviewing, and evaluating the administration of the Property Tax Division within the Auditor/Controller's Office. Responsibilities include identifying, developing, and implementing policies and procedures for assigned programs; legislative analysis; and program evaluation. The incumbent also serves as a professional-level resource for organizational, managerial, and operational analyses and studies. Performance of the work requires the use of considerable independence, initiative, and discretion within established guidelines.

### **EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)**

- Plans, organizes, manages, coordinates, and supervises the administrative, accounting, and operational activities of the Property Tax Division within the Auditor/Controller's Office; develops and directs the identification and implementation of goals, objectives, policies, procedures, and work standards for the division; develops, reviews, and recommends improved accounting methods and procedures for the division and establishes internal controls.
- Plans and oversees the accurate calculation and distribution (apportionment) of the County's annual property tax revenues to a wide variety of receiving agencies in accordance with applicable laws, regulations, policies, procedures, and best practices; designs and creates distribution mechanisms, formulas, and methodologies; communicates results to all receiving agencies and the general public.
- Resolves the more complex and difficult property tax issues and discrepancies, and handles non-routine inquiries related to property tax statutes, practices, documents, and records.
- Designs mechanisms, formulas, and methodologies for calculating and communicating tax rates for school bonds.
- Directs and oversees the preparation and filing of statutorily required reports to various state agencies; works closely with the state legislature, as required by County administration, and federal, state, and private agencies.
- Researches and analyzes legal issues and pending legislation pertaining to property tax collection and distribution; develops position papers and implementation guidelines for pending/actual changes in

the law, threatened/actual litigation, County Counsel inquiries, and other matters with potential impact; may draft and recommend corrective legislation or language.

- Maintains current knowledge of legislation affecting County accounting and tax collection/distribution practices and procedures and implements procedures as required; ensures adherence to codes, applicable laws, regulations, and guidelines relating to accounting activities of the division and department.
- Reviews, recommends, and coordinates enhancements to technology and accounting systems in conjunction with Information Technologies and/or software vendors; tests data conversions for accuracy; documents system errors; develops forms and procedures to comply with new system requirements.
- Administers the Board of Supervisors delegated claiming process for “excess proceeds” from tax sale.
- Consults with and advises County staff regarding property tax accounting and financial and technical procedures, legal requirements, Generally Accepted Accounting Principles (GAAP), and Government Accounting Standards Board (GASB).
- Develops appropriate processes and forms for and monitors changes to tax bills and refunds and adjusts distributions accordingly.
- Participates in the hiring of assigned staff; trains staff in County and departmental policies and procedures related to property tax apportionment; evaluates employee performance, counsels employees, and effectively recommends initial discipline and other personnel decisions.
- Prepares a variety of complex analytical, statistical, and narrative reports, correspondence, and implementation plans; writes resolutions/ordinances for consideration by the Board of Supervisors including agenda transmittals, and supplemental information and background.
- Coordinates the work of the Property Tax Division with that of other divisions, departments, outside agencies, and individuals to ensure proper interface of accounting transactions and adjustments.
- Assists various federal, state, and private auditors in the audit of the County’s financial records and property tax apportionment; interprets and applies legal, administrative, separations of duties, and auditability concepts to various accounting functions.
- Participates in the development of the annual budget for the County and/or department.
- Participates on various boards, committees, commissions, and task forces as assigned; schedules and attends meetings and trainings.
- Creates and maintains a robust website for relevant public information, forms, reports, and online access-required documents.
- Performs related duties as assigned.

## **QUALIFICATIONS**

### **Knowledge of:**

- Revenue and Taxation Codes and other laws and regulations pertaining to the collection and apportionment of property taxes.
- Tax apportionment practices, procedures, and systems.
- Principles, practices, and terminology of general, fund, and government accounting, auditing, budgeting, and investments (to include GAAP and GASB).
- Principles and practices of business data processing, particularly related to the processing of accounting and tax information.
- Organization and management practices as applied to the development, analysis, and evaluation of programs, policies, and operational needs of an assigned area of operation.
- Administrative principles and methods, including goal setting, policy and procedure development, and program and budget development and administration.
- Auditing, reconciliation, and internal financial control principles and methods.

- Principles and practices of employee supervision and leadership, including work planning, assignment review and evaluation, discipline, and the training of staff in work procedures.
- Principles and techniques for working with groups and fostering effective team interaction to ensure teamwork is conducted smoothly.
- Techniques for providing a high level of customer service by effectively dealing with the public, vendors, contractors, other agencies, and County staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination.
- Computers and software programs (e.g., Microsoft software packages) to conduct, compile, and/or generate documentation.
- The development, implementation, use, and monitoring of specialized software to accomplish a particular purpose (e.g., property tax administration software).
- Common practices to ensure an effective website is created and maintained.

**Ability to:**

- Plan, organize, manage, coordinate, and supervise the apportionment of property tax revenues for a county government organization.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to property tax collection, apportionment, and related accounting requirements.
- Analyze new and proposed legislation and determine its impact on the tax apportionment process.
- Provide administrative, management, and professional leadership for assigned programs, the division, and the County.
- Assist in developing and implementing goals, objectives, practices, policies, procedures, and work standards.
- Select and supervise staff, provide training and development opportunities, ensure work is performed effectively, and evaluate performance in an objective and positive manner.
- Audit a variety of internal documents, procedures, and reports.
- Analyze, balance, review, interpret, and reconcile financial reports and transactions and ensure proper authorization and documentation.
- Establish and maintain internal controls.
- Analyze complex problems, evaluate alternatives, and make sound judgments and recommendations within established guidelines.
- Plan, coordinate, implement, and evaluate the effectiveness of assigned programs.
- Effectively represent the department and the County in meetings with governmental agencies; community groups; various business, professional, and regulatory organizations; and in meetings with individuals.
- Independently organize work, set priorities, meet critical deadlines, and follow-up on assignments.
- Effectively use computer systems, software applications, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Use tact, initiative, prudence, and independent judgment within general policy, procedural, and legal guidelines.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

**Education and Experience:**

*A combination of the required experience, education, and training that would provide the essential knowledge, skills, and abilities is qualifying; however, education may not solely substitute for the required experience.*

Equivalent to a bachelor's degree from an accredited four-year college or university with major coursework in accounting, finance, or a closely related field;

AND

Five (5) years of progressively responsible professional accounting and/or auditing experience, including two (2) years of supervisory experience.

One (1) year leading or performing professional property tax apportionment work is highly desirable.

**Licenses and Certifications:**

- Possession of, or ability to obtain, a valid California or Nevada Driver's License by time of appointment and a satisfactory driving record.

**PHYSICAL DEMANDS**

Must possess mobility to work in a standard office setting and use standard office equipment, including a computer, and to operate a motor vehicle to visit various County and meeting sites; vision to read printed material and a computer screen; and hearing and speech to communicate in person and over the telephone. Standing in and walking between work areas is frequently required. Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment. Positions in this classification frequently bend, stoop, kneel, and reach to perform assigned duties, as well as push and pull drawers open and closed to retrieve and file information. Employees must possess the ability to lift, carry, push, and pull materials and objects up to 25 pounds with the use of proper equipment. Reasonable accommodations will be made for individuals on a case-by-case basis.

**ENVIRONMENTAL CONDITIONS**

Employees work in an office environment with moderate noise levels, controlled temperature conditions, and no known direct exposure to hazardous physical substances.

**WORKING CONDITIONS**

May occasionally be required to work evenings, weekends, and holidays.