

# **SNOHOMISH COUNTY JOB DESCRIPTION**

## **EXEMPTION DIVISION SUPERVISOR**

Spec No. 6064

### **BASIC FUNCTION**

To supervise, plan, coordinate and administer a variety of state-legislated programs granting exemptions and exceptions to state property tax laws.

### **STATEMENT OF ESSENTIAL JOB DUTIES**

1. Supervise, plan, coordinate and administer the Exemption Division for exemption programs authorized by state law; supervise the Assistant Exemption Coordinator positions and lead other subordinate level employees; make recommendations concerning the hiring, transfer, promotion and termination of employees; assigns daily work and trains subordinate employees as necessary; reviews work in progress and upon completion to ensure accuracy and compliance with instructions, established procedures and state law; ensures documentation and files of all special classifications and exemptions assigned to the department are updated and maintained; develop and conduct auditing processes for various exemption and/or special taxation programs.
2. Conducts periodic performance evaluations of employees; coaches employees concerning job performance matters; determines need for employee discipline and effectively recommends disciplinary and other courses of action.
3. Acts upon the most difficult and complicated projects involving Current Use, Designated Forestlands and Exemptions.
4. Provides detailed information by letter, telephone and in person to the public and other government agencies regarding exemption criteria; may speak before community groups to inform them of exemption programs; drafts press releases regarding changes to the senior citizen/disabled person exemptions.
5. Reviews transfers and sales of property with special tax status; insures required field inspections are conducted to determine if use of property complies with statutes; assembles, organizes and analyzes information; continues or rescinds exemptions; decides if penalties and back taxes are required and calculates and levies specific amounts when appropriate; signs all documents.
6. Meets with developers, attorneys, property owners and others to explain the different programs and statutes; reviews pending and new legislation and advises management on impacts and implementation.
7. Receives and reviews claims and applications for exemptions including but not limited to income-related documentation for senior citizens and/or disabled persons; determines eligibility of those applications and issues formal approval or denial to applicants.

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### STATEMENT OF ESSENTIAL JOB DUTIES (Continued)

8. Reviews processes and routes applications to County Council for the Current Use Taxation Act which includes Open Space General and Open Space Timberland; reviews processes and routes applications to appraisal staff for Designated Forestland and Open Farm and Agriculture classifications; administers the changes in valuation and taxation for the properties; updates and verifies accuracy and completeness of Assessor's records when application process is complete.
9. Receives, acknowledges and administers applications for deferrals of property taxes for Home Improvements, Special Valuation of Historic Properties and Multiple-Unit Dwellings in Urban Centers exemptions.
10. Maintains and updates records for properties declared exempt from property tax by the State Department of Revenue.
11. Acts as an Assessor representative to respond and defend appeals to the Board of Equalization and the State Board of Tax Appeals on appeals for exemptions and special classification decisions.
12. Supervises the Assessor's Office counter within the customer service center and Assessment Technician assigned to the customer service center.
13. Assists members of the public at the counter; answers questions regarding property ownership and legal descriptions; refers people to correct office or agency for additional information.

### STATEMENT OF OTHER JOB DUTIES

14. Collects application fees when required.
15. Notifies county departments, state agencies or other affected parties of transfers, cancellations, expirations and other changes in tax status of properties with exemptions.
16. May perform all the duties of lower level classifications in the work unit and at the counter.
17. Performs related duties as required.

### MINIMUM QUALIFICATIONS

An AA degree in Real Estate or Accounting and five (5) years of experience in the Assessor's Office with two (2) years in the Exemption department and two (2) years prior experience in a supervisory or lead position; OR, any combination of training and/or experience that provides the required knowledge and abilities. Must pass job related tests.

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### SPECIAL REQUIREMENTS

Must complete within one (1) year the International Association of Assessing Officers (IAAO) Appraisal Course I.

Washington State Driver's License is required.

### KNOWLEDGE AND ABILITIES

Knowledge of:

- the State statutes governing administration of special tax programs
- the Federal income tax returns and related documents
- real property appraisal principles
- legal property descriptions and maps
- instruments of property title, encumbrance and transfer
- office practices and procedures
- personal computers
- word processing, spreadsheet, database software and development of simple databases using Access

Ability to:

- understand and interpret federal income tax returns, statutes, laws and regulations governing tax statutes and exemptions
- accurately process data and maintain records
- work independently with minimum supervision
- deal tactfully and courteously with the public, attorneys, county employees, state agencies and outside parties in regard to property tax laws
- process records accurately
- operate standard office machines, such as telephones, copy and fax machines, calculators and personal computer
- communicate effectively, both orally and in writing
- work under pressure, meet deadlines and cope with interruptions
- maintain effective working relationship with supervisors, co-workers and representatives of other agencies
- effectively supervise, train, coordinate and evaluate the work of subordinate employees
- read maps and use aerial photos

### SUPERVISION

The employee receives direction from the Chief Deputy Assessor and the Assessor. The employee has wide latitude of establishing objectives, priorities, goals and procedures to carry out successive steps and resolve problems in accordance with governing statutes, department

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### SUPERVISION (Continued)

policies and accepted practices. Direct supervision is exercised over the accuracy of the work produced by subordinate employees. The work is reviewed through periodic meetings and status reports and by evaluation of results achieved.

### WORKING CONDITIONS

The work is performed is in the usual office environment as well as the field under varying weather conditions.

Snohomish County is an Equal Employment Opportunity (EEO) employer.  
Accommodations for individuals with disabilities are provided upon request.

[EEO policy and ADA notice](#)

Class Established: pre-1977

Previous Spec No.710720

Revised: February 1989, May 1995, July 1996, March 1997, May 2000, December 2001,  
January 2006, March 2009, May 2009

EEO Category: 5 - Paraprofessionals

Pay Grade: 241 - Classified Pay Plan

Workers Comp: 5306 Non-Hazardous