



**STATE OF OREGON  
POSITION DESCRIPTION**

**Position Revised Date:**  
**1/9/24**

**Agency:** Department of Revenue

**Facility:** Property Tax (PTD)  
Property Tax Support/ Program Assistance

**This position is:**

- ☒ Classified  
☐ Unclassified  
☐ Executive Service  
☐ Mgmt Svc – Supervisory  
☐ Mgmt Svc – Managerial  
☐ Mgmt Svc - Confidential

☐ New ☒ Revised

**SECTION 1. POSITION INFORMATION**

<b>a.</b> Classification Title: <u>Appraiser Analyst 3</u>	<b>b.</b> Classification No: <u>C727</u>
<b>c.</b> Effective Date: <u>July 1, 1981</u>	<b>d.</b> Position No: <u>4242000</u>
<b>e.</b> Working Title: <u>Principal Appraiser/Analyst</u>	<b>f.</b> Agency No: <u>15000</u>
<b>g.</b> Section Title: <u>Program Assistance</u>	<b>h.</b> Budget Auth No: <u>0000520760</u>
<b>i.</b> Employee Name: _____	<b>j.</b> Repr. Code: _____
<b>k.</b> Work Location (City – County): <u>Salem - Marion</u>	
<b>l.</b> Supervisor Name: <u>Roxanne R Gillespie, MAI</u>	
<b>m.</b> Position: <input checked="" type="checkbox"/> Permanent <input type="checkbox"/> Seasonal <input type="checkbox"/> Limited Duration <input type="checkbox"/> Academic Year <input checked="" type="checkbox"/> Full-Time <input type="checkbox"/> Part-Time <input type="checkbox"/> Intermittent <input type="checkbox"/> Job Share	
<b>n.</b> FLSA: <input type="checkbox"/> Exempt <input checked="" type="checkbox"/> Non-Exempt	<b>o.</b> Eligible for Overtime: <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
If Exempt: <input type="checkbox"/> Executive <input type="checkbox"/> Professional <input type="checkbox"/> Administrative	

**SECTION 2. PROGRAM AND POSITION INFORMATION**

**a. Describe the program in which this position exists. Include program purpose, who's affected, size, and scope. Include relationship to agency mission.**

PROGRAM PURPOSE: Supervision and administration of Oregon's ad valorem property tax system by ensuring that local assessment programs comply with statutory requirements. The program affects properties statewide of over 1.6 million real and personal accounts, with a tax revenue of over \$2.5 billion annually, and directly, or indirectly, affects all property taxpayers in Oregon.

Through this program, the agency fulfills its statutory duties of supervision over local appraisal and assessment programs. This program plays an important role in aiding the agency to achieve its mission, which is "We make tax systems work to fund the public services that preserve and enhance the quality of life for all citizens."

The Program Assistance Unit evaluates compliance of county valuation programs and works to ensure compliance by:

1. Assisting county assessors with management of valuation programs, through reviewing mass appraisal programs and cama systems for compliance of 100% of real market value.
2. Provide and develop training as it pertains to Oregon statute and rule for valuation purposes, real market value, valuation appeals, personal property, machinery and equipment, property tax valuation, four county valuation/assessment personnel. Work with stakeholders to ascertain training needs, then work with appraisers and other assessment technicians to create training as it pertains to stakeholders needs.
3. Understand statute and rule for property tax issues by proposing legislative concepts, administrative rules, appraisal guidelines, and by participation in litigation, and
4. Reviewing county funding of assessment and taxation programs and recommending approval or disapproval of county participation in grant funds.

## 2a. State of Oregon DEI Vision, Values, and Goals

### Vision

Within this context of historical harms, changing demographics, intersectional identities, and more; our vision for the next five years and beyond is to:

- Dismantle institutional and structural racism in Oregon state government, and by doing so, have resounding impacts on the communities of our great state.
- Build a more equitable Oregon where everyone has the opportunity to thrive and everyone's voice is heard.
- Ensure an inclusive and welcoming Oregon for all by celebrating our collective diversity of race, ethnicity, culture, color, disability, gender, gender identity, marital status, national origin, age, religion, sex, sexual orientation, socio-economic status, veteran status, and immigration status.

### Values

- Putting racial equity at the forefront while understanding intersectionality. We must be bold and put racial equity at the forefront as a primary and pervasive location of oppression that connects with and worsens other identity-based inequities.
- Prioritize equity, anti-racism, and racial justice actions. Commitment to prioritizing equity and eliminating racial disparities involves taking action in our policies, budgets, decision-making, and daily work.
- Foster internal and external partnerships. Across the state enterprise and other institutions, community-based organizations are crucial to achieving racial equity. True partnership means shared power, listening, resolving tensions by creating solutions together, and scaling up what already works well.
- Ensure collective responsibility and accountability. As public servants, we have a collective responsibility at every level of government to proactively reduce racial disparities and barriers. We must establish measurements of success so that we can ensure improvements are real and ongoing.

### Goals

1. Establish strong leadership to eradicate racial and other forms of disparities in all aspects of state government.
2. Center equity in budgeting, planning, procurement, and policymaking.
3. Strengthen public involvement through transformational community engagement, access to information, and decision-making opportunities.
4. Improve equitable access to services, programs, and resources including education, health, housing, human services, environmental justice, criminal justice, and economic opportunities.
5. Foster an inclusive workplace culture and promote equitable hiring, retention, and promotion practices

## **b. Describe the primary purpose of this position, and how it functions within this program. Complete this statement. The primary purpose of this position is to:**

evaluate and assist local government with assessment of real property, personal property, or machinery and equipment to ensure compliance with property tax law. Provide statewide assistance, information and guidance to county assessment personnel in areas of mass appraisal, valuation issues, and develop appropriate training for county valuation/assessment personnel.

This position provides technical expertise for major property tax programs relating to county appraisal training programs, may include evaluation of county program results, ratio studies, and other statewide activities. The position participates in understanding and interpreting statute and rules pertaining to the property tax system to ensure compliance with property tax law.

### SECTION 3. DESCRIPTION OF DUTIES

List the major duties of the position. State the percentage of time for each duty. Mark “N” for new duties, “R” for revised duties or “NC” for no change in duties. Indicate whether the duty is an “Essential” (E) or “Non-Essential” (NE) function.

% of Time	N/R/NC	E/NE	DUTIES
<b>Note:</b> If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit “Enter”.			
25%	NC	E	Provides advice and guidance on valuation issues, property appraisals, and special assessments to local government officials and county staff in the interpretation and requirements of Oregon assessment statutes, administrative rules, department guidelines, and court rulings. Address legislative concepts, proposed legislation and the write necessary bill analysis. Works with other section members to become knowledgeable in other programs assigned to the section. Duties involved in both types of cross-training include writing rules, developing training, writing or reviewing technical manuals and training-site selection. Develops forms, information circulars, and training related materials as needed.
20%	NC	E	Conducts reviews of county ratio studies and tests results of valuation programs for compliance with Oregon laws. Makes complex analysis using spreadsheet and database software on personal computers and using data from mainframe computers. Makes findings and recommendations to department management for approval. Presents findings and recommendations to county assessor and staff.
20%	NC	E	Develops and may provide training for county and department assessment personnel on appraisal techniques and assessment procedures. Incorporates policies in rules, manuals and legislative concepts. Coordinates policy recommendations with other agency and division guidelines, to include those of the Appraisal License and Certification Board and/or Board of Realtors. Coordinates training materials with policies and guidelines of other agency programs.
10%	NC	E	Reviews county applications for state grant funding, analyzes staffing requirements, and reviews valuation plans. Makes recommendations to department management for changes to county assessment and taxation budget expenditures to maintain compliance.
10%	NC	E	Participates in technical staff groups and committees in the development of standards, methods and procedures such as administrative rules, appraisal methods, valuation data requirements, and assessment procedures.
10%	NC	E	Reviews and comments on appeals, court decisions, and legal opinions to identify impact on appraisal policies and procedures. May direct the activities of one or two staff appraisers in the conduct of training and special studies, such as a county assessment status

			study and staffing level studies.
5%	NC	E	Participates in the identification of unit goals and objectives. Participates in developing, monitoring and updating of special project plans. Other duties as assigned.

## SECTION 4. WORKING CONDITIONS

**Describe any on-going working conditions. Include any physical, sensory, and environmental demands. State the frequency of exposure to these conditions.**

Walks and climbs if on an educational field inspection. Some vehicle travel away from home and during times of bad weather. Attends occasional night meetings. Frequent contact with County Assessor's, county staff, and occasional contact with taxpayers.

## SECTION 5. GUIDELINES

**a. List any established guidelines used in this position, such as state or federal laws or regulations, policies, manuals, or desk procedures.**

Oregon Revised Statutes, Oregon Administrative Rules, Department of Revenue policies, procedures, assessment and appraisal guidelines, and decisions of Oregon and Federal courts. Professionally recognized appraisal textbooks and manuals as published by professional appraisal organizations.

**b. How are these guidelines used?**

Used to develop, evaluate, maintain or change program standards, policies, systems, procedures, Legislative concepts, rules, and program priorities. Also to offer counsel and advice, train, and direct other Department staff, county assessment personnel, and other local government officials to ensure proper administration of Oregon's property tax system.

## SECTION 6. WORK CONTACTS

**With whom, outside of co-workers in this work unit, must the employee in this position regularly come in contact?**

Who Contacted	How	Purpose	How Often?
<b>Note:</b> If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".			
County Assessors	Email, phone, letter, personal contact	Assist and advise in areas of property tax laws, rules, appraisal textbooks, manuals, tax court decisions; stakeholder information	Continually
County staff	"	"	Continually
County Clerk/ Board of Property Tax Appeal Members	"	"	Infrequently
County Commissioners	"	"	Infrequently
Taxpayers, Tax Reps	"	Assist and advise; customer service	Infrequently
Legislators	"	"	Infrequently
News Media	Through DOR PIO	"	Infrequently

## SECTION 7. POSITION RELATED DECISION MAKING

**Describe the typical decisions of this position. Explain the direct effect of these decisions.**

This employee makes decision on matters relating to the quality county assessment programs. Frequent decisions are made in planning, assigning and reviewing work of other appraisers/analysts.

Indicate effect of the decision where possible.

Decisions concerning county assessment programs may result in either the Administrator or Director's recommendations and supervisory orders.

## SECTION 8. REVIEW OF WORK

**Who reviews the work of the position?**

Classification Title	Position Number	How	How Often	Purpose of Review
<i>Note: If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".</i>				
Revenue Manager 2	4127000	Reviews work on a periodic basis through personal contact, established metric reports, and by job completion	Quarterly and with an annual review. There are weekly updates scheduled as needed, and with team meetings.	To ensure work projects are completed timely and efficiently, and to address any problems that need immediate attention. Quarterly for metric measurements. Annually for performance review.

## SECTION 9. OVERSIGHT FUNCTIONS

**THIS SECTION IS FOR SUPERVISORY POSITIONS ONLY**

a. How many employees are directly supervised by this position? 0

How many employees are supervised through a subordinate supervisor? 0

b. Which of the following activities does this position do?

- |  |   |
|--|---|
| <input type="checkbox"/> Plan work               | <input type="checkbox"/> Coordinates schedules                    |
| <input type="checkbox"/> Assigns work            | <input type="checkbox"/> Hires and discharges                     |
| <input type="checkbox"/> Approves work           | <input type="checkbox"/> Recommends hiring                        |
| <input type="checkbox"/> Responds to grievances  | <input type="checkbox"/> Gives input for performance evaluations  |
| <input type="checkbox"/> Disciplines and rewards | <input type="checkbox"/> Prepares & signs performance evaluations |

## SECTION 10. ADDITIONAL POSITION-RELATED INFORMATION

**ADDITIONAL REQUIREMENTS:** List any knowledge and skills needed at time of hire that are not already required in the classification specification:

This position requires skills in using spreadsheet and database software, maintaining good diplomatic relations, writing technical reports, speaking in public, and knowledge of Oregon assessment statutes, appraisal theory, and use of statistical applications. This position requires an ability to analyze and change divergent data into workable conclusions.

This position requires a basic knowledge of appraisal theory for a variety of property types including commercial, industrial, residential, farm, personal property and heavy machinery and equipment.

Requires the ability to work with a great deal of independence.

### **MUST COMPLY WITH LAWS AND AGENCY POLICIES ON OREGON'S TAX FILING REQUIREMENTS, AND LAWS PROHIBITING DISCLOSURE OR MISUSE OF CONFIDENTIAL INFORMATION.**

Must possess a valid Oregon driver's license.

Must have a current registered appraiser certificate issued by the State of Oregon, under ORS 308.010.

Sworn secrecy clause.

Specific education or work experience.

**BUDGET AUTHORITY:** If this position has authority to commit agency operating money, indicate the following:

Operating Area	Biennial Amount (\$00000.00)	Fund Type
<b>Note:</b> If additional rows of the below table are needed, place cursor at end of a row (outside table) and hit "Enter".		

## SECTION 11. ORGANIZATIONAL CHART

Attach a current organizational chart. Be sure the following information is shown on the chart for each position: classification title, classification number, salary range, employee name and position number.

## SECTION 12. SIGNATURES

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Supervisor Signature

\_\_\_\_\_  
Date

\_\_\_\_\_  
Appointing Authority Signature

\_\_\_\_\_  
Date