Renville County Job Description
Deputy County Auditor/Treasurer

DEPARTMENT: Auditor/Treasurer  EXEMPT: Yes
UNION: AFSCME  PAYGRADE: 8
REPORTS TO: County Auditor/Treasurer  POINTS:
APPROVED BY: Renville County Board of Commissioners  DATE: 5/2016

Job Summary:
Under limited supervision, the Deputy Auditor/Treasurer advises and assists the elected County Auditor/Treasurer in all matters relating to the responsibilities given to the County Auditor/Treasurer by the State of Minnesota and the Renville County Board of Commissioners. The Deputy is to alert the Auditor/Treasurer to irregularities and/or inconsistencies in policies, procedures and situations to assure a high quality of services is provided to the public. The Deputy carries out the responsibilities of the Auditor/Treasurer in his/her absence (according to MN Statute 384.08), including but not limited to all fiscal activities, documenting real estate transactions, taxation, financial reporting, elections, receipt/disbursement activity, collection and distribution of all county funds, and assist County residents with wide latitude for the exercise of judgment and authority of the Auditor/Treasurer’s Office.

Essential Duties and Responsibilities include the following. Other responsibilities and duties may be assigned.

Responsible for the collection and distribution of all County funds. Categorize, process, and post receipts, and review and audit all disbursements, for all county funds to and from the general ledger. Reconcile Treasurer’s Cashbook on a daily basis; prepare bank deposit and actual deposit of funds in designated financial institution. Retrieve ACH notices from the State, verify deposit in Cadre financial and transfer funds from ACH account to General account. Reviews and notifies Cadre of EFT payments to be withdrawn from appropriate accounts. Compare fund balances on a monthly basis with the Finance Department. Enter checks into the Bank reconciliation program. Collect reimbursement for non-sufficient funds (NSF), works with Collection Agency on unsuccessful reimbursement with payer. Prepare and file Sales and Use Tax data, enter State and Federal EFT payments on-line for various County departments. Prepare data for State Auditor’s as requested. Print, file, and safeguard the integrated financial records according to state regulations.

Publish legally required county financial statements. Produce audit confirmation of tax settlement and tax receivable information for all taxing districts, ditch account, city, township, and school audits. Compile information for the Auditor's Certificate of Taxes and Taxable Property to fulfill the legal requirements to allow cities and schools to issue bonds. Maintain record of bonds issued by all taxing districts in Renville County.

Administer the county property tax system including property tax statement preparation, printing and mailing, collection of tax payments including posting receipts to tax system, and escrow account maintenance. Receive, verify, and levy real estate tax levy on a fund by fund basis for townships, cities, school districts, watershed districts, tax increment financing districts, special taxing districts and Renville County. Levy special assessments for cities, townships, ditch systems, and county recycling program. Maintain balances of special assessments levied by county and cities. Coordinate TNT meeting dates with school districts and cities. Calculate and prepare parcel specific notices. Send out TNT notices. Certify all TIF Districts, monitor all activity, report forms to Secretary of State and settle all tax proceeds to districts. Prepare, proof, and submit to the Minnesota Department
of Revenue abstracts of taxes levied and state tax credits paid. Calculate, proof, and prepare manufactured home property tax levy. Maintain levy and collection balances for 69 districts. Estimate, calculate and distribute money from State of Minnesota for Payment in Lieu of Taxes (PILT). Monitor US Fish & Wildlife Trust Payment Program, distribute and track interest. Collect and apply severed mineral rights payments. Prepare and submit in a timely fashion to the MN Dept. of Education individual school districts, and home county auditors, school tax abatement reports, school taxes levied reports, and for school districts and various other entities for receivable reports. Collect, record, and settle current and delinquent tax payments. Deliver to the Court Administrator judgment lists for delinquent taxes and confession of judgment documents. Publish in the county newspaper, listing of taxes delinquent. Set up payment schedules for delinquent taxpayers confessing judgment. Administer Revenue Recapture for delinquent mobile homes. Prepare documents for publication, mailing, and service by sheriff for the forfeiture of property to the State of Minnesota. Prepare and record documents transferring title of property, to the State for the non-payment of taxes. Prepare resolution to the County Board for the sale of forfeited land. Request permission from the MN Dept. of Natural Resources for the sale of forfeited land. Conduct the sale of forfeited land. Calculate and collect correct fees and process according to State Regulations.

Document all real estate transactions. Requires knowledge of real estate documents to enable employee to certify as to delinquent taxes as required by MN Statutes, locate parcel by legal description, identify split parcels and insure that they conform to county zoning ordinances. Receive and verify accuracy of certificate of real estate value, ISTS, record transfer of property and fill out sheets for various departments use. Calculate appropriate mortgage registration tax, stamp and certify that the mortgage registration tax has been paid. Calculate appropriate state deed tax, stamp and certify that the deed tax has been paid. Calculate, file and pay state deed and mortgage tax shares to County and State on a monthly basis. Send C.R.V.’s to State.

Provide detailed accounting information for individual ditch and tile system in County and inter-county systems. Monitor accounting information for each individual ditch system. Prepare and mail ditch billings to other Counties on joint ditches. Split ditch benefits when parcels of real estate split. Calculate and record liens against real estate for the construction and repair of drainage systems and ditch lien satisfactions. Add ditch liens into tax system. Maintain balances of special assessments levied, special assessments delinquent, and balances remaining on liens. Invoice cities, townships, school, churches, County and the State of Minnesota for assessments due to ditch systems on tax-exempt property. Post special assessment settlements to individual ditches 3 times per year.

Administer voter registration system on state computer by entering new registrants, updating voting history for each election (Primary, General, Township, School and City), inactivating registrants that have moved or died, flagging ones that have committed a felony or been put under guardianship over the person by the court system. Instruct voters on the proper way of voting absentee when voting in the Auditor's Office. Set the format of the ballots that are to be voted on, figure the required amount to be printed, and distribute them to the proper precincts holding elections. Attend required seminars by the Secretary of State for changes in the election laws pertaining to the State of Minnesota. Enter ballot information in the state computer to enter election results from 37 precincts on the night of the elections to tabulate the board of canvass abstract. Train township (27) and city (10) clerks and school election judges in election process and supervise them to insure that the election process has been correctly followed. Notify other counties and states to remove registrants that have moved to and registered to vote in Renville County. Retain all records of elections as required by state law.
Provide public with various licenses and permits i.e. Auctioneers, peddlers, liquor, beer, and wine licenses.

**Supervisory Responsibilities:**
In the absence of the County Auditor/Treasurer, the deputy carries out supervisory responsibilities in accordance with the organization's policies and applicable laws (MN Statue 384.08). Responsibilities may include training employees; planning and assigning work; and assisting in supervising townships, cities and schools with levies and all election related matters to see that they are properly carried out.

**Job Relationships:**

**Internal Interactions With:** all county departments and county officials.

**External Interactions With:** taxpayers, citizens, city and township officials, other counties, state auditors, sales tax auditors, CPA’s, and state and federal governmental agencies including IRS, MN Dept. of Revenue, MN Dept. of Education, Secretary of State, and US Treasury, ditch viewers, vendors, attorneys, banks, escrow companies, and mortgage institutions.

**Qualification Requirements:**
To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

**Education and/or Experience:**
Bachelor's degree (B.A.) in business or accounting with a minimum of two years related experience or equivalent combination of education and/or experience. Ability to use county data processing system (IBM 400) and personal computer software including Microsoft office, Excel, and Windows.

**Language Skills:**
Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

**Mathematical/Computer Skills:**
Ability to work with mathematical concepts such as probability and statistical inference. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

**Reasoning Ability:**
Ability to solve practical problems and deal with a variety of concrete variables in situations, where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form. Ability to use independent judgment to analyses a variety of changing conditions and determines a course of action necessary to continue, complete or initiate a wide range of work assignment.
Physical Demands:
The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is frequently required to sit and stand; use hands to finger, handle, or feel objects, tools, or controls; and reach with hands and arms. Lift up to 50 pounds occasionally. The employee is occasionally required to walk.

Work Environment:
This position requires the ability to meet deadlines, handle hostile situations with regard to taxpayer situations and general public, and the ability to deal with work related stress. The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.