

## **ASSESSMENT OFFICER**

### **DEFINITION**

Under the direction of the Supervisor of Assessment Officers, an employee in this class has the responsibility to validate the accuracy of payments, abatements/adjustments and account balances. Assesses account receivables and post estimated tax payments and audit adjustments that are processed subsequent to assessment.

Work is performed in accordance with established policies and procedures, but an employee is expected to use considerable judgment and initiative in carrying out his/her assignments.

### **DUTIES (NOT ALL INCLUSIVE)**

Researches tax laws, rules, regulations and other resource materials.

Confers and corresponds with taxpayers and/or their representatives concerning issues and findings. An Assessment Officer will also contact taxpayers to obtain missing documents or obtain additional information.

Issues accurate and timely assessments of all taxes within three (3) years.

Issues bills within a timely manner (60 days after the tax has been assessed).

Calculates the amount of tax and penalty due on assessments and the amount of interest due to date.

Updates taxpayer records on payments, penalty waivers and interest abatements.

Performs other duties as required or assigned which are reasonably within the scope of the duties enumerated above.

### **FACTOR 1 - KNOWLEDGE REQUIRED BY THE POSITION**

An Assessment Officer must be familiar with the files, procedural manuals and other related materials utilized in the research and analysis of tax returns and supporting documentation.

Knowledge of the various tax laws administered by Bureau of Internal Revenue (BIR).

Ability to detect computational, non-compliance, legal and/or technical errors in the process of reviewing tax returns and supporting documentation and makes determinations within established guidelines.

Ability to obtain necessary information in a tactful and diplomatic manner.

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**FACTOR 2 - SUPERVISORY CONTROLS**

The incumbent receives general supervision from the Supervisor of Assessment. and is expected to perform with a considerable degree of independence, initiative and creativity.

**FACTOR 3 - GUIDELINES**

The guidelines used by the Senior Assessment Officers include the Internal Revenue Code, Federal Tax regulations, and other local tax regulations. The guidelines consist of pre-determined on-the-job procedures and manuals. Judgment must be used in interpreting and applying guidelines. Ingenuity, resourcefulness, good judgment and strong leadership are required to resolve some of the issues that will arise.

**FACTOR 4 - COMPLEXITY**

The job requires the ability to manage multiple priorities and perform tasks rapidly and accurately. This position requires the ability to maintain good working relations with all employees in the section.

**FACTOR 5 - SCOPE AND EFFECT**

The scope of the work affects the processing of assessments.

**FACTOR 6 - PERSONAL CONTACTS**

Contact is made with Assessment Officers, Supervisor and taxpayers to answer queries regarding assessments.

**FACTOR 7 - PURPOSE OF CONTACTS**

To obtain or supply information with regard to assessments.

**FACTOR 8 - PHYSICAL DEMANDS**

There are no physical demands. The job is primarily sedentary in nature.

**FACTOR 9 - WORK ENVIRONMENT**

The work environment is within an office setting. There are no risks or discomforts associated with this position.

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**MINIMUM QUALIFICATIONS**

Associate degree in business administration, management, accounting or closely related field and one (1) year related experience.

**OR**

High School Diploma or its equivalent and six (6) credits in business administration, management or accounting and three (3) years bookkeeping/accounting experience.

**DATE:** \_\_\_\_\_

**APPROVED:** \_\_\_\_\_  
**DIRECTOR**