



# CANYON COUNTY TREASURER

**Jennifer Watters**  
*Treasurer*  
**Steve Onofrei**  
*Chief Deputy Treasurer*

## REQUEST FOR TEMPORARY EMPLOYEE & RECLASSIFICATION

### **EXECUTIVE SUMMARY**

The Canyon County Treasurer's Office is requesting a temporary employee, position reclassification and market adjustments for FY2027 to address workload growth, improve operational alignment, and support long-term succession planning.

Despite managing over 108,000 parcels and managing over \$384 million annually, the office operates with higher efficiency and lower cost per parcel than comparable Idaho counties.

The proposed changes result in a net budget increase of \$48,377.52 (6.3%), primarily driven by the need for a temporary employee and market corrections rather than COLA adjustments.

### **FUNCTIONAL RESPONSIBILITIES**

- **TREASURY (I.C. Title 31 Chapter 21)**
  - Manages and safeguards public money, which includes the acceptance, receipt and reporting of funds received by each county department.
  - Investing public funds with the objectives of safety, liquidity, and yield.
- **TAX COLLECTION (I.C. Title 63 Chapter 9)**
  - Responsible for billing, collecting and accounting for all property taxes including remittance to each taxing district within Canyon County
  - Provides tax notices to every taxpayer within Canyon County on or before the 4<sup>th</sup> Monday in November
  - Provides Supplemental tax notices for new improvements before the middle of April
  - In May, taxpayers are sent reminder notices if lender does not remit payment for the taxpayer and full property tax was not paid in December
  - Administrates the delinquency process for unpaid property taxes
- **PUBLIC ADMINISTRATOR (I.C. Title 14 Chapter 1)**
  - Administers estates of deceased residents with no known heirs and assets above state limits
  - If qualified, the Treasurer's office is legislatively mandated to administer the probate process

### **DESCRIPTION OF SERVICES**

Property tax administration represents the most resource-intensive function for county treasurers throughout Idaho. In Canyon County, this function accounts for approximately 70% of staff utilization, with the remaining 30% dedicated to treasury operations, public administration, and general office administration.

Property tax administration is based on total parcel count to determine the efficiency and/or proficiency of the treasurer's office staff. Resources are allocated to the billing and collection of property taxes, collection of unpaid taxes, account balancing, tax charge corrections, and management of batch files. Each of these processes require an understanding of Generally Accepted Accounting Principles (GAAP) and well-defined workflows. For example, unpaid taxes require a workflow to include Affidavit of Compliance, First and Second Reminder Notices, Delinquent Ad Publication, Final Notice, Notice of Pending Issue, Tax Deeds, and Warrants of Distraints.

The table below summarizes the treasurer's annual fiscal responsibility by using data from tax year 2025 and fiscal year 2026's approved budget:

STATE CERTIFIED PROPERTY TAX REVENUE	
CANYON COUNTY	\$63,191,048
OTHER DISTRICTS	\$222,668,862
<b>TAX COLLECTION REVENUE</b>	<b>\$285,859,910</b>
CANYON COUNTY BUDGET	
APPROVED EXPENDATURES BUDGET	\$161,870,446
LESS CANYON TAX REVENUE	\$63,191,048
<b>ADDITIONAL REVENUE</b>	<b>\$98,679,398</b>
<b>TOTAL FISCAL RESPONSIBILITY</b>	<b>\$384,539,308</b>

In tax year 2025, Canyon County administered 108,266 parcels. The average yearly growth rate since 2021 has been 3% annually or 15% for the past 5 years. Should this trend continue, Canyon County will exceed 123,000 parcels by 2030.

The dollar amount of each tax payment on an individual parcel does not determine the workflow requirements to complete the administrative responsibilities related to property taxation and therefore should not reflect the support level required from the treasurer’s office.

The remaining functions within Canyon County Treasurer’s office require advanced skill sets, knowledge, and experience.

### **CANYON COUNTY TREASURER’S OFFICE**

Currently, the Canyon County Treasurer office employees seven (7) staffed positions to administrate property tax, meet legislative mandates, and provide additional services. These positions and pay grades are:

- Canyon County Treasurer – Elected Official
- Chief Deputy Treasurer – Pay Grade: 16-1
- Banking and Finance Manager – Pay Grade: 14-1
- 3 Senior Customer Service Specialist – Pay Grade:12-1
- Customer Service Specialist – Pay Grade:11-1

During the months of June and December, every staff member’s primary focus is related to tax collections. For the remaining months, the Customer Service Specialist continues to provide quality customer service to patrons paying late or paying monthly, the remaining staff focuses on delinquent tax collections, financial responsibilities, public administration, investments, legislative changes, and other treasury duties.

Canyon Counties proficiency is relative to years of service within each position:

Employee Name	Title	Years of Service
Jennifer Watters	Treasurer	County (29yrs)
Steve Onofrei	Chief Deputy Treasurer	County (13yrs) State (5yrs)*
Melissa Tucker	Banking and Finance Manager	County (2yrs) Private Sec (23yrs)**
Debra Smart	Sr. Customer Service Specialist	County (25yrs)
Cynthia Darbin	Sr. Customer Service Specialist	County (18yrs) CCSO (8yrs)***
Tonya May	Sr. Customer Service Specialist	County (15yrs)
Amy Yolton	Customer Service Specialist	County (1yr)

\*Steve Onofrei has a total of 18 years of service related to Property Tax within Canyon County and the State of Idaho.

\*\*Melissa Tucker has 2 years of service in the county but 23 years of service at a banking institute within the private sector.

\*\*\*Debra Smart has 8 years of financial experience with the Canyon County Sheriff’s Office

## **CANYON COUNTY vs OTHER COUNTIES IN IDAHO**

Canyon County maintains the highest parcels-per-staff ratio among comparable counties while also maintaining one of the lowest salary-per-parcel costs. This demonstrates a high level of efficiency but also indicates limited capacity for continued growth without structural adjustments.

A two-year comparison of counties in Idaho is provided in the table below. Adopted budgets, parcel counts and employee counts were compared with Canyon County. Kootenai and Bonneville Counties have the closest parcel counts. Bannock, Bonner, and Twin Falls counties parcel counts are less than half of Canyon County. Ada County’s data was included in the comparison below to show the level of proficiency within Canyon County, even though Canyon County has less than half the total parcel count of Ada County. With increased parcel counts, the Board of County Commissioners can approve budgets reflecting lower pay grades to increase efficiency within the Treasurer’s office.

<b>FISCAL YEAR 2024: COUNTY COMPARATIVE BUDGET ANALYSIS</b>				
	<b>CANYON</b>	<b>KOOTENAI*</b>	<b>BONNEVILLE*</b>	<b>ADA</b>
<b>TY2023 TOTAL PARCEL COUNT</b>	<b>102,306</b>	<b>93,389</b>	<b>61,016</b>	<b>226,906</b>
2024 STAFF COUNT	7	9	6	16
PARCELS PER STAFF	14,615	10,377	10,054	14,182
Parcel Efficiency % to CC	-	(29.00%)	(31.21%)	(2.97%)
2024 ANNUAL OFFICE SALARY	<u>\$745,932</u>	<u>\$836,793</u>	<u>\$490,000</u>	<u>\$1,536,389</u>
SALARY PER PARCEL	\$7.29	\$8.96	\$8.12	\$6.77
Salary Efficiency % to CC	-	(22.89%)	(11.41%)	7.13%

<b>FISCAL YEAR 2026: COUNTY COMPARATIVE BUDGET ANALYSIS</b>				
	<b>CANYON</b>	<b>KOOTENAI*</b>	<b>BONNEVILLE*</b>	<b>ADA</b>
<b>TY2025 TOTAL PARCEL COUNT</b>	<b>107,694</b>	<b>98,057</b>	<b>64,066</b>	<b>236,896</b>
2024 STAFF COUNT	7	9	7**	16
PARCELS PER STAFF	15,385	10,895	9,152	14,806
Parcel Efficiency % to CC	-	(29.18%)	(40.51%)	(3.76%)
2026 ANNUAL OFFICE SALARY	<u>\$767,642</u>	<u>\$888,879</u>	<u>\$633,800</u>	<u>\$1,704,022</u>
SALARY PER PARCEL	\$7.13	\$9.06	\$9.89	\$7.19
Salary Efficiency % to CC	-	(27.17%)	(38.79%)	(0.91%)

<b>PERCENT (%) INCREASE</b>				
	<b>CANYON</b>	<b>KOOTENAI*</b>	<b>BONNEVILLE*</b>	<b>ADA</b>
PARCEL COUNT	5.27%	5.00%	5.00%	4.40%
OFFICE SALARY	3%	6%	29%	11%

\*Data derived from each county’s website (Kootenai and Bonneville’s parcel count derived from ISTC website with a 5% adjustment to fiscal year 2024 (ISTC only maintains the current year’s parcel counts))

### **Key Takeaways (FY2026 Comparison):**

- Canyon County staff handle **29–40% more parcels per employee** than peer counties
- Salary cost per parcel remains **lower than Kootenai and Bonneville Counties**
- Overall, Canyon County delivers **higher output at lower cost**, indicating strong efficiency but increasing strain on staff

Canyon County’s Chief Deputy Treasurer met with Ada County’s Treasurer and Chief Deputy Treasurer. The following information was identified:

- All employees within the Ada County Treasurer’s office collect and process tax payments during the months of June and December.

- The office equipment used to process payments is double the amount at Canyon County (as expected). But the equipment has a higher utilization and efficiency rating.
- Staff utilization is 50% tax collection, 35% treasury functions, and 15% public administration.
- Ada County has three distinct divisions within the Treasurer's office: Tax Collections, Finance, and Public Administration. Each of these divisions includes a manager, supervisor, or lead (see Ada County Organization Chart in **Appendix 1**)
- Ada County Treasurer's office is the only county department in Idaho or office that employees *Financial Specialist* positions.

Staff salary comparison for fiscal year 2024 for Ada and Canyon Counties is provided in **Appendix 2**.

## **SUCCESSION PLAN**

With Cynthia Darbin retiring in July of 2026, this allows the Treasurer an opportunity to restructure positions with a primary focus on succession planning. Currently, Jennifer Watters, Steve Onofrei, Debra Smart, Tonya May, and Melissa Tucker are scheduled to retire by 2036, with retirements beginning as early as 2034. With continual growth, constant changes to legislative mandates and losing the ability to share an employee with the Assessor's office, the need for a temporary employee is requested. Providing legislative mandates do not increase, a request to move this temporary employee to full-time employee (FTE) will be made when Canyon County's parcel count reaches 125,000. The intent of the Treasurer's succession plan is to add a temporary employee when the parcel count increases by 15,000 and transition the temporary employee to full-time status when the parcel count increases by another 15,000 parcels. To adequately meet the needs of the Treasurer's succession plan, the Treasure is additionally requesting a restructuring of current position titles.

## **NEW AND RESTRUCTURE OF POSITIONS**

The Canyon County Treasurer is requesting the following positions and reclassification:

- Requesting a new temporary Customer Service Specialist with a pay grade of 11 (starting at \$19 per hour). Position description in **Appendix 3**.
- The scope of two Senior Customer Service Specialists is currently misaligned with the work requirements for these positions. The current classification of Senior Customer Service Specialist does not reflect the financial, analytical, and statutory responsibilities performed by these roles. Although every position is required to provide customer service, the primary functions of these positions should fall under the title of Financial Service Specialist with a pay grade of 12. Given the years of experience and service within these positions, the Treasurer is requesting that these positions be defined as Senior Financial Service Specialist with a pay grade of 13 (job description provided in **Appendix 4**).
- It is requested that the third Senior Customer Service Specialist position be reclassified as a Customer Service Specialist II and maintain a pay grade of 12 (job description in **Appendix 5**).
- The Banking and Finance Manager is currently out of scope with the market. Ada County's Banking and Finance manager has a salary range of \$95,000 to \$105,000 with the same position requirements. The Treasurer is not seeking comparable compensation with Ada County but feels the position should be moved to a pay grade 15 (\$72,488 to \$99,637).

Misalignment between job duties and classification creates challenges in retention, recruitment, and succession planning. Reclassifying these roles more accurately reflects the scope and complexity of work performed. If position restructuring is approved, these employees will not receive a COLA increase, but a pay grade adjustment is requested.

**“A” BUDGET COST AJUSTMENTS FOR FY2027**

POSITION	PAY GRADE	ADJUSTMENT TYPE	WAGE ADJUSTMENT		COST INCREASE		TOTAL COST
			CURRENT	PURPOSED	WAGE	BENEFITS	
Treasurer	EO	COLA (2.5%)	\$119,875.00	\$122,871.88	\$2,996.88	\$603.95	\$3,600.83
Chief Deputy Treasurer	16	COLA (2.5%)	\$102,500.00	\$105,062.50	\$2,562.50	\$521.93	\$3,084.43
Banking and Finance Manager	15	MARKET	\$72,308.34	\$81,120.00	\$8,811.66	\$1,794.00	\$10,605.66
Sr Financial Specialist	13	MARKET	\$58,531.20	\$64,200.60	\$5,669.40	\$1,154.74	\$6,824.14
Sr Financial Specialist	13	MARKET	\$58,531.20	\$64,200.60	\$5,669.40	\$1,154.74	\$6,824.14
Customer Service Specialist II	12	COLA (5%)	\$56,180.80	\$49,920.00	(\$6,260.80)	(\$1,275.19)	(\$7,535.99)
Customer Service Specialist F/T	11	COLA (5%)	\$42,640.00	\$43,680.00	\$1,040.00	\$221.83	\$1,261.83
Customer Service Specialist Temp	11	NEW HIRE		\$19,760.00		\$3,952.49	\$23,712.49

“A” BUDGET COST		ADJUSTMENT TYPE	
PROPOSED	\$816,019.20	COLA	\$411.09
CURRENT	\$767,641.68	MARKET	\$24,253.94
<b>INCREASE</b>	<b>\$48,377.52</b>	NEW HIRE	\$23,712.49
		<b>TOTAL</b>	<b>\$48,377.52</b>

Assuming a 2.5% increase to parcel count for each county and a 5% increase to office salary for Kootenai, Bonneville, and Ada Counties, Canyon County still maintains the highest parcel-per-staff ratio among comparable counties while also maintaining one of the lowest salary-per-parcel costs:

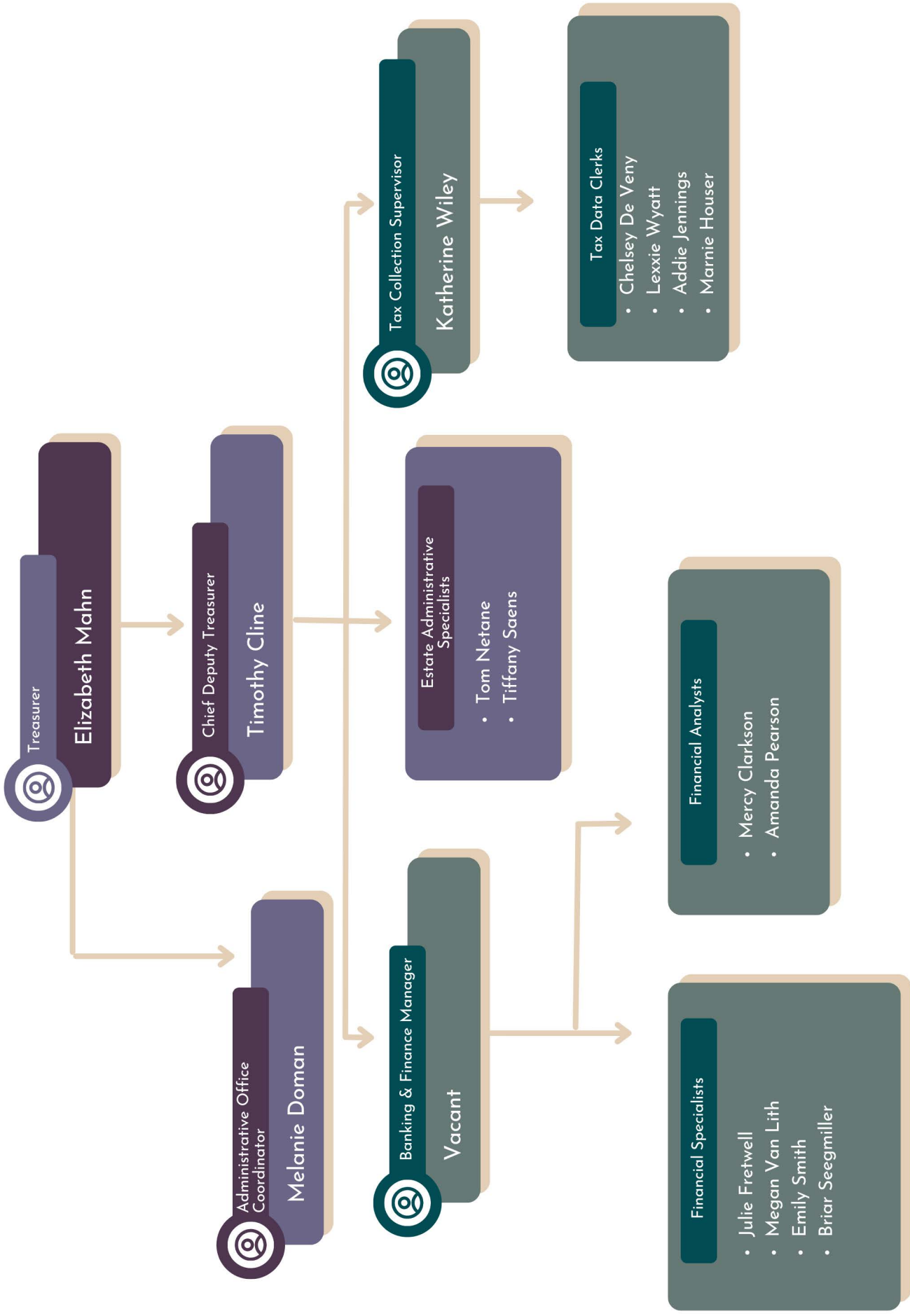
FY2027 HYPOTHETICAL COUNTY COMPARITIVE BUDGET ANALYSIS				
	CANYON	KOOTENAI*	BONNEVILLE*	ADA
<b>TY2025 TOTAL PARCEL COUNT</b>	<b>110,386</b>	<b>100,508</b>	<b>65,668</b>	<b>242,818</b>
2024 STAFF COUNT	7.5	9	7	16
PARCELS PER STAFF	14,718	11,168	9,381	15,176
Parcel Efficiency % to CC	-	(24.12%)	(36.26%)	3.11%
2026 ANNUAL OFFICE SALARY	816,020	933,323	665,490	1,789,223
SALARY PER PARCEL	\$7.39	\$9.29	\$10.13	\$7.37
Salary Efficiency % to CC	-	(30.28%)	(42.17%)	(3.38%)
PERCENT (%) INCREASE				
	CANYON	KOOTENAI*	BONNEVILLE*	ADA
PARCEL COUNT	2.50%	2.50%	2.50%	2.50%
OFFICE SALARY	6.30%	5%	5%	5%

**REQUEST FOR APPROVAL**

The Canyon County Treasurer respectfully requests approval of a temporary employee, proposed position reclassifications, market adjustments, and slight COLA increase for FY2027. These changes ensure continued operational efficiency, alignment with industry standards, and readiness for future growth.

# APPENDIX 1

# ADA COUNTY TREASURER ORGANIZATION CHART



# APPENDIX 2

## ADA COUNTY STAFF: FISCAL YEAR 2024

County	Employee Name	Job Title	Department Name	Full-Time/ Part-Time	Pay Rate	Pay Basis	Reported Date	Annual Pay
ADA	MAHN, ELIZABETH	TREASURER	TREASURER	FULL-TIME	\$130,927.00	SALARY	6/30/2024	\$130,927.00
ADA	CLINE, TIM	CHIEF DEPUTY TREASURER	TREASURER	FULL-TIME	\$112,806.00	SALARY	6/30/2024	\$112,806.00
ADA	MORGAN, MELINDA	TREASURER'S ADMINISTRATIVE SPECIALIST	TREASURER	FULL-TIME	\$20.50	HOURLY	6/30/2024	\$42,640.00
ADA	PEARSON, AMANDA	TREASURER'S OFFICE MANAGER	TREASURER	FULL-TIME	\$72,631.00	SALARY	6/30/2024	\$72,631.00
ADA	BROWN, ROBERT	BANKING AND FINANCE MANAGER	TREASURER	FULL-TIME	\$96,517.00	SALARY	6/30/2024	\$96,517.00
ADA	CLARKSON, MERCY	BANKING ANALYST	TREASURER	FULL-TIME	\$78,212.40	SALARY	6/30/2024	\$78,212.40
ADA	CRESPO KUBA, GUISELA	FINANCIAL SPECIALIST	TREASURER	FULL-TIME	\$25.85	HOURLY	6/30/2024	\$53,768.00
ADA	SEEGMILLER, BRIAR	FINANCIAL SPECIALIST	TREASURER	FULL-TIME	\$25.00	HOURLY	6/30/2024	\$52,000.00
ADA	VAN LITH, MEG	FINANCIAL SPECIALIST	TREASURER	FULL-TIME	\$25.00	HOURLY	6/30/2024	\$52,000.00
ADA	UNFILLED	FINANCIAL SPECIALIST	TREASURER	FULL-TIME	\$25.00	HOURLY	10/31/2023	\$52,000.00
ADA	WILEY, KATHERINE	TAX COLLECTION SUPERVISOR	TREASURER	FULL-TIME	\$69,628.00	SALARY	6/30/2024	\$69,628.00
ADA	FRETWELL, JULIE	TAX DATA CLERK	TREASURER	FULL-TIME	\$19.72	HOURLY	6/30/2024	\$41,017.60
ADA	KOLANO, JULIA	TAX DATA CLERK	TREASURER	FULL-TIME	\$19.72	HOURLY	6/30/2024	\$41,017.60
ADA	WYATT, LEXIE	TAX DATA CLERK	TREASURER	FULL-TIME	\$23.64	HOURLY	6/30/2024	\$49,171.20
ADA	NETANE, TOM	ESTATE ADMINISTRATION SPECIALIST	TREASURER	FULL-TIME	\$24.50	HOURLY	6/30/2024	\$50,960.00
ADA	SAENS, TIFFANY	ESTATE ADMINISTRATION SPECIALIST	TREASURER	FULL-TIME	\$26.50	HOURLY	6/30/2024	\$55,120.00
<b>TOTAL ANNUAL PAY</b>								<b>\$1,050,415.80</b>

## CANYON COUNTY STAFF: FISCAL YEAR 2024

County	Employee Name	Job Title	Department	Full/Part-Time	Pay Rate	Pay Basis	Reported Date	Annual Pay
CANYON	LLOYD, TRAGIE L	ELECTED OFFICIAL	TREASURER	FULL-TIME	\$116,951.64	SALARY	6/30/2024	\$116,951.64
CANYON	WATTERS, JENNIFER D	CHIEF DEPUTY TREASURER	TREASURER	FULL-TIME	\$45.49	HOURLY	6/30/2024	\$94,619.20
CANYON	TUCKER, MELISSA JANE	BANKING AND FINANCE MANAGER	TREASURER	FULL-TIME	\$30.16	HOURLY	6/30/2024	\$62,732.80
CANYON	SMART, DEBRA J	SR DEPUTY TREASURER	TREASURER	FULL-TIME	\$27.45	HOURLY	6/30/2024	\$57,096.00
CANYON	MAY, TONYA J	SR DEPUTY TREASURER	TREASURER	FULL-TIME	\$27.45	HOURLY	6/30/2024	\$57,096.00
CANYON	DARBIN, CYNTHIA L	SR DEPUTY TREASURER	TREASURER	FULL-TIME	\$26.35	HOURLY	6/30/2024	\$54,808.00
CANYON	YOLTON, AMY	CUSTOMER SERVICE SPECIALIST	TREASURER	FULL-TIME	\$20.50	HOURLY	NEW HIRE	\$42,640.00
<b>TOTAL ANNUAL PAY</b>								<b>\$485,943.64</b>

# APPENDIX 3



## Customer Service Specialist Temporary - Treasurer

**Department:** Treasurer  
**FLSA Designation:** Non-Exempt

**Pay Grade:** 11  
**Effective Date:** 04/2026

### **Job Summary**

A Customer Service Specialist for the Treasurer's office serves as the primary point of customer service for processing and collecting tax payments, responding to inquiries, and providing property tax information to the public. This role also involves performing clerical tasks, accounting support, and maintaining records for the County Treasurer's Office. This position is required to learn the property tax collection and administration process to assist taxpayers as needed. The Customer Service Specialist must effectively communicate with the public, including potentially adversarial situations. Supervision is provided by the Treasurer, Chief Deputy Treasurer, Banking and Finance Manager and Senior Financial Specialists. Treasurer available for guidance on uncommon issues or situations.

### **Key Responsibilities**

- **Customer Service:**
  - Greet and assists public with general questions related to property tax and county inquiries
  - Provides taxpayer assistance in person, via telephone and through written correspondence
  - Performs administrative tasks to support operations within the Treasurer's office
  - Provides property tax information to taxpayers, title and mortgage companies, attorneys, realtors and the public
- **Cash Management:**
  - Processes and collects tax payments by county taxpayers
  - Post tax payments into county tax roll system and departmental cashing module
  - Maintains and balances a daily cash drawer
  - Prepares and reconciles daily cash deposits
- **Accounting and Tax Collection:**
  - Prepares demand for payments notifications to taxpayers and follows-up to ensure appropriate payment is processed
  - Issues Writ of Execution to ensure appropriate payment for unpaid personal property or mobile homes are properly processed
  - Prepares and processes accounts payable
  - Applies standardized mathematical formulas to calculate and pro-rate tax charges, penalty, interest, late charges and other costs
- **Compliance and Auditing Support:**
  - Investigate business closings to obtain location of security assets
  - Documents verbal claims made to avoid payment of tax obligations
  - Prepares notices and letters for mailing
  - Conducts research and provides documentation to auditors, tax accountants and the public
  - Scans and Indexes documents
  - Process, research and preparation of returned mail
  - Review original plats received for completion and accuracy
- **Other Duties:**
  - Completes special research assignments
  - Performs all work duties and activities in accordance with county policies, procedures and safety practices
  - Other duties as assigned

## **Qualifications**

### **Skills and Abilities:**

- Strong clerical, cash handling, accounting, and customer service skills
- Skilled in identifying and resolving financial discrepancies and issues
- Ability to communicate verbally and in writing
- Ability to follow verbal and written directions
- Ensures the confidentiality and security of sensitive financial information
- Demonstrates precision and attention to detail in managing financial transactions and records
- Ability to manage multiple tasks and meet deadlines
- Familiarity with accounting software, spreadsheets, and other relevant software
- Strong ability to collaborate effectively with the Treasurer and other staff members
- Ability to handle most duties with minimal supervision

### **Special Qualifications**

- Must successfully complete a background investigation through the National Crime Information Center (NCIC)

### **Education and Experience**

- High school diploma or GED equivalency required, preferably supplemented with course work in accounting, math or other business applications
- At least one (1) year consecutive and proven success in cash handling, accounting, billing, clerical and/or customer service, preferably in a municipal office position; or
- Equivalent combination of experience and training which provides the knowledge and abilities necessary to perform the work

### **Essential Physical Abilities**

- Clear speech with or without an accommodation, to effectively convey detailed or important instructions or ideas accurately, loudly and/or quickly
- Sufficient clarity of hearing with or without reasonable accommodation to enable the employee to hear average or normal conversations and receive ordinary information
- Visual acuity, with or without an accommodation, to read instructions, review and organize documents
- Requires sufficient personal mobility and physical reflexes, which permits the employee to function in a general office environment to accomplish tasks
- Ability to lift 15 lbs.

### **Disclaimer**

To perform this job successfully, an individual must be able to perform the primary job responsibilities satisfactorily with or without reasonable accommodation. The above statements are intended to describe the general nature and level of work being assigned to this job. They are not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of individuals in the job. This job description is not an employment agreement and/or an expressed or implied employment contract. Management has the exclusive right to alter this job description at any time without notice.

Canyon County is an Equal Opportunity Employer. Employment decisions related to recruitment and selection are made without regard to race, color, religion, sex, national origin, age, disability or genetics.

# APPENDIX 4



# Senior Financial Specialist

**Department:** Treasurer  
**FLSA Designation:** Non-Exempt

**Pay Grade:** 13  
**Effective Date:** 04/2026

## **Job Summary**

The Senior Financial Specialist performs a variety of advanced, full performance technical accounting tasks to maintain financial accuracy and support for the County Treasurer and Tax Collectors. This job includes performing accounting duties, public assistance, knowledge and understanding of Idaho's property tax processes, general clerical duties, and records maintenance for the County Treasurer's Office. The work is performed under the supervision of the County Treasurer, Chief Deputy Treasurer and Banking and Finance Manager. Considerable latitude is granted for independent judgment using standard practices to resolve customer issues or correct procedures within department policy. The principal duties of this class are performed in a general office environment.

## **Key Responsibilities**

- **Accounting Support:**
  - Prepares accounting entries to conform with generally accepted accounting practices (GAAP)
  - Maintains internal accounting and tracking of payments received and accountable as advance and prepayments; verifies for accuracy and prepares regular reports for purposes of bank reconciliation
  - Ensures daily transactions/payments are posted correctly and reconciles daily reports
  - Import and ensure accuracy of all payments processed by independent payment processor, internet transactions, and payments made by credit card transactions
- **Bankruptcy:**
  - Processes bankruptcy cases and ensures proof of claims are filed with the US Bankruptcy Court
  - Research Public Access to court records for new cases filed and research status changes of existing bankruptcy cases; responds to claims, objections, and motions
  - Investigates facts and prepares findings for court filings
- **Insufficient Fund Collections:**
  - Processes insufficient fund checks from all county departments; contacts customers by phone or in writing
  - Prepare demand for payment letters
- **Delinquent Tax Collection:**
  - Trains and assists Customer Service Specialist II with delinquent tax collections.
  - Schedule necessary review hearings with BOCC in relationship to the tax deed process and warrants of distraints
  - Supervises the assistance of office staff and other county departments to ensure critical deadlines are met
- **Administrative:**
  - Prepares, files, distributes, and maintains a variety of documents, correspondence, log sheets, applications, and related documents
  - Completes special research assignments
  - Provides data entry services, faxing, typing, and filing in support of office functions
  - Proofreads and edits documents; prepares documents for publication
  - Prepares and monitors public administrator cases
- **Tax Collection:**
  - Trains Customer Support Specialist
  - Provides support, advance reconciliation, and ability to perform all functions related to the Customer Service Specialist Position
- **Customer Service:**
  - Provides taxpayer assistance in person, via telephone and through written correspondence; research information, resolves complaints, explains processes and procedures

- **Other Duties:**
  - Performs the duties of the Customer Service Specialists.
  - Performs all work duties and activities in accordance with county policies, procedures and safety practices
  - Other duties as assigned

## **Qualifications**

### **Skills and Abilities:**

- Fiduciary responsibility and obligations of the office of County Treasurer
- Understanding of General Accepted Accounting Practices (GAAP)
- Basic practices and methods of bookkeeping and accounting
- Operation of standard office equipment, including a personal computer and job-related software applications
- Customer service procedures, techniques, and objectives
- English grammar, spelling, and punctuation
- Work cooperatively and constructively with fellow workers and members of the public to provide public service of the highest quality
- Read, interpret and apply laws, resolutions, ordinances, codes and contracts
- Perform basic and advanced mathematical functions quickly and accurately
- Understand and apply the tax process and the laws and regulations governing tax collection and disbursements in the county
- Maintain detailed and accurate accounting and/or tax ledgers
- Maintain records efficiently and accurately and to prepare clear and concise reports
- Perform duties accurately and efficiently under time sensitive deadlines
- Communicate effectively both orally and in writing

### **Special Qualifications**

- Must successfully complete a background investigation

### **Education and Experience**

- High school diploma or GED equivalency required, preferably supplemented with course work in accounting, math or other business applications
- Four years' experience in accounting, billing, or customer service directly related to the functions of a County Treasurer's office required
- Equivalent combination of experience and training may be considered

### **Essential Physical Abilities**

- Clear speech with or without an accommodation, to effectively convey detailed or important instructions or ideas accurately, loudly and/or quickly
- Sufficient clarity of hearing with or without reasonable accommodation to enable the employee to hear average or normal conversations and receive ordinary information
- Visual acuity, with or without an accommodation, to read instructions, review and organize documents
- Requires sufficient personal mobility and physical reflexes, which permits the employee to function in a general office environment to accomplish tasks
- Ability to lift 15 lbs.

### **Disclaimer**

To perform this job successfully, an individual must be able to perform the primary job responsibilities satisfactorily with or without reasonable accommodation. The above statements are intended to describe the general nature and level of work being assigned to this job. They are not intended to be construed as an exhaustive list of all responsibilities, duties and skills required of individuals in the job. This job description is not an employment agreement and/or an expressed or implied employment contract. Management has the exclusive right to alter this job description at any time without notice.

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# APPENDIX 5



## Customer Service Specialist II Treasurer

**Department:** Treasurer  
**FLSA Designation:** Non-Exempt

**Pay Grade:** 12  
**Effective Date:** 04/2026

### **Job Summary**

A Customer Service Specialist for the Treasurer's office serves as the primary point of customer service for processing and collecting tax payments, responding to inquiries, and providing property tax information to the public. This role also involves performing clerical tasks, accounting support, and maintaining records for the County Treasurer's Office. This position is required to learn the property tax collection and administration process to assist taxpayers as needed. The Customer Service Specialist must effectively communicate with the public, including potentially adversarial situations. Supervision is provided by the County Treasurer, Chief Deputy Treasurer and Banking and Finance Manager.

### **Key Responsibilities**

- **Customer Service:**
  - Greet and assists public with general questions related to property tax and county inquiries
  - Provides taxpayer assistance in person, via telephone and through written correspondence
  - Performs administrative tasks to support operations within the Treasurer's office
  - Provides property tax information to taxpayers, title and mortgage companies, attorneys, realtors and the public
- **Cash Management:**
  - Processes and collects tax payments by county taxpayers
  - Post tax payments into county tax roll system and departmental cashing module
  - Maintains and balances a daily cash drawer
  - Prepares and reconciles daily cash deposits
- **Accounting and Tax Collection:**
  - Basic understanding of generally accepted accounting practices (GAAP)
  - Prepares demand for payments notifications to taxpayers and follows-up to ensure appropriate payment is processed
  - Issues Writ of Execution to ensure appropriate payment for unpaid personal property or mobile homes are properly processed
  - Prepares and processes accounts payable
  - Maintains overage and shortage payments in property tax system
  - Applies standardized mathematical formulas to calculate and pro-rate tax charges, penalty, interest, late charges and other costs
- **Delinquent Tax Collection:**
  - Follows yearly processes established by Idaho Code
  - Ensure legal requirements are met.
  - Initiates and coordinates with office staff and other county departments to ensure critical deadlines are met
- **Compliance and Auditing Support:**
  - Investigate business closings to obtain location of security assets
  - Documents verbal claims made to avoid payment of tax obligations
  - Prepares notices and letters for mailing
  - Conducts research and provides documentation to auditors, tax accountants and the public
  - Scans and Indexes documents

- Process, research and preparation of returned mail
- Review original plats received for completion and accuracy
- **Other Duties:**
  - Completes special research assignments
  - Performs all work duties and activities in accordance with county policies, procedures and safety practices
  - Other duties as assigned

## **Qualifications**

### **Skills and Abilities:**

- Strong clerical, cash handling, accounting, and customer service skills
- Skilled in identifying and resolving financial discrepancies and issues
- Ability to communicate verbally and in writing
- Ability to follow verbal and written directions
- Ensures the confidentiality and security of sensitive financial information
- Demonstrates precision and attention to detail in managing financial transactions and records
- Ability to manage multiple tasks and meet deadlines
- Familiarity with accounting software, spreadsheets, and other relevant software
- Strong ability to collaborate effectively with the Treasurer and other staff members
- Ability to handle most duties with minimal supervision

### **Special Qualifications**

- Must successfully complete a background investigation through the National Crime Information Center (NCIC)

### **Education and Experience**

- High school diploma or GED equivalency required, preferably supplemented with course work in accounting, math or other business applications
- At least one (1) year consecutive and proven success in cash handling, accounting, billing, clerical and/or customer service, preferably in a municipal office position; or
- Equivalent combination of experience and training which provides the knowledge and abilities necessary to perform the work

### **Essential Physical Abilities**

- Clear speech with or without an accommodation, to effectively convey detailed or important instructions or ideas accurately, loudly and/or quickly
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- Requires sufficient personal mobility and physical reflexes, which permits the employee to function in a general office environment to accomplish tasks
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