

JOB TITLE: Tax Collection Assistant

TAX/20

DEPARTMENT: Tax, Rutherford County

JOB SUMMARY: This position performs clerical tasks in the collection of taxes.

MAJOR DUTIES:

- o Collects current, delinquent, and vehicle taxes; collects town taxes and solid waste fees; figures discounts, penalties, and interest; posts payments to computer system; prepares and issues receipts.
- o Processes tax payments received by mail; mails receipts and notifies tax payer of discrepancies.
- o Balances collections with records.
- o Calculates satisfactory payment arrangements with delinquent tax payers; monitors payment of delinquent accounts.
- o Researches records to locate current employers and bank accounts of delinquent tax payers; garnishes wages; attaches bank accounts.
- o Assists taxpayers with questions and concerns; assists attorneys, mortgage holders, Internal Revenue Service, and others in determining back and current taxes.
- o Prepares and types a variety of routine correspondence; issues mobile home permits.
- o Issues stop payments on garnishments; emails garnishees on status of garnishment; processes garnishments on a daily basis; updates records.
- o Researches sold property; determines new owner and sends bill.
- o Assists tag office with motor vehicle information.
- o Processes tax bills for mailing and payment.
- o Performs other related duties as assigned.

KNOWLEDGE REQUIRED BY THE POSITION:

- o Knowledge of modern office procedures.
- o Knowledge of relevant state laws and county ordinances pertaining to tax collection.

- o Knowledge of proper legal procedures for collecting delinquent taxes (*i.e.*, notification procedures, garnishments, attachments, and bankruptcy law and procedures).
- o Knowledge of tax laws, motor vehicle registration guidelines, and fee structures for vehicle taxes and other fees.
- o Skill in operating a typewriter, calculator, computer, cash register, copier, and facsimile machine.
- o Skill in filing.
- o Skill in collecting and recording data.
- o Skill in analyzing and researching databases.
- o Skill in dealing with the public.
- o Skill in performing basic mathematical calculations.
- o Skill in oral and written communication.

SUPERVISORY CONTROLS: The Tax Collections Manager assigns work in terms of somewhat general instructions. Completed work is spot-checked for compliance with instructions and established procedures, accuracy, and the nature and propriety of final results.

GUIDELINES: Guidelines include federal and state laws, and county ordinances, policies, and procedures. These guidelines are generally clear and specific, but may require some interpretation in application.

COMPLEXITY: The work consists of related clerical, administrative, and customer service duties. The need for accuracy and attention to detail and frequent interruptions contribute to the complexity of the work.

SCOPE AND EFFECT: The purpose of this position is to assist taxpayers and collect tax payments. Successful performance helps ensure accurate tax records for the county and the collection of county tax revenues.

PERSONAL CONTACTS: Contacts are typically with other county employees, the general public, attorneys and paralegals, bank personnel, employers of delinquent taxpayers, mortgage company personnel, and co-workers.

PURPOSE OF CONTACTS: Contacts are typically to give or exchange information, resolve problems, and provide services.

PHYSICAL DEMANDS: The work is typically performed while sitting at a desk or table, standing, walking, bending, crouching, or stooping. The employee frequently lifts light objects.

WORK ENVIRONMENT: The work is typically performed in an office.

SUPERVISORY AND MANAGEMENT RESPONSIBILITY: None.

MINIMUM QUALIFICATIONS:

- o Knowledge and level of competency commonly associated with completion of specialized training in the field of work, in addition to basic skills typically associated with a high school education.
- o Sufficient experience to understand the basic principles relevant to the major duties of the position, usually associated with the completion of an apprenticeship/internship or having had a similar position for one to two years.