

JOB TITLE: Tax Collections Manager

TAX/6

DEPARTMENT: Tax, Rutherford County

JOB SUMMARY: This position is responsible for coordinating the collection of tax revenues and other fees for the county.

MAJOR DUTIES:

- o Directs and participates in the collection of current and delinquent taxes; plans, develops, implements, monitors, and modifies collection strategies, policies and procedures.
- o Assigns, directs and supervises personnel; administers routine personnel matters.
- o Prepares monthly, annual, and special reports concerning current and delinquent taxes owed.
- o Prepares and maintains lists of real property foreclosures, real and personal property garnishments, bank deposits levies, personal property levies, bankruptcy declarations, arrangements and drafts, and debt set-offs.
- o Contacts businesses and individuals owing personal property taxes; utilizes various means to collect unpaid taxes; verifies and compiles information pertaining to delinquent taxpayers.
- o Calculates penalties and interest charges due on delinquent accounts; mails notices; advises delinquent tax payers on payment options.
- o Assists taxpayers with inquiries regarding tax payments; responds to questions; refers taxpayers to appropriate officials; calculates payment plans.
- o Prepares and mails delinquent tax notices; collects delinquent taxes; writes receipts for payments and posts payments to tax scrolls, daily reports and permanent records; prepares categorized reports of monies collected; publishes unpaid lists and lien notices in newspaper.
- o Researches and initiates garnishment process; prepares documentation associated with bankruptcy and foreclosure process; establishes partial payment schedules; locates and serves attachments to delinquent taxpayer's bank accounts; initiates administrative process to repossess vehicles for payment of taxes due.
- o Approves tax collection certification mailed to other counties and enforces collection of certifications served in Rutherford County.
- o Consults with County attorney on cases involving tax matters; testifies on tax matters when necessary.

- o Directs the implementation of special projects and facilitates the changes.
- o Investigates, discovers, collects, and audits gross receipts.
- o Assists in the preparation and development of the department budget.
- o Performs other related duties as assigned.

KNOWLEDGE REQUIRED BY THE POSITION:

- o Knowledge of accounting principles and practices.
- o Knowledge of supervisory and management practices.
- o Knowledge of state laws and county policies regarding taxes, titles, registrations, and exemptions, estates, and bankruptcies.
- o Knowledge of office management principles and practices, filing systems, and procedures for documenting transactions.
- o Knowledge of computers and basic computer programming.
- o Skill in performing mathematical calculations.
- o Skill in organizing and prioritizing work.
- o Skill in dealing effectively with the public.
- o Skill in oral and written communication.

SUPERVISORY CONTROLS: The Tax Administrator assigns work in terms of goals and objectives. The work is reviewed through conferences, reports, and observation of department activities.

GUIDELINES: Guidelines include the North Carolina Machinery Act, relevant state and federal laws and regulations, and county ordinances, policies, and procedures. These guidelines require judgment, selection, and interpretation in application.

COMPLEXITY: The work consists of varied administrative and supervisory duties. The need to follow stringent regulations contributes to the complexity of the work.

SCOPE AND EFFECT: The purpose of this position is to manage the daily operation of the tax collection division office. Successful performance helps ensure the effective collection of taxes due and impacts the county's revenue base.

PERSONAL CONTACTS: Contacts are typically with co-workers, personnel in other county departments, elected officials, bank officials and mortgage lenders, law enforcement officers, automobile dealers, lawyers, state employees, and the general public.

PURPOSE OF CONTACT: 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, standing or walking. The employee occasionally lifts light or heavy objects and must use tools or equipment requiring a high degree of dexterity.

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

SUPERVISORY AND MANAGEMENT RESPONSIBILITY: This position has direct supervision over Tax Collection Specialist (1), Senior Deputy Tax Collector (1), Deputy Tax Collector (2), Tax Collection Assistant (2).

MINIMUM QUALIFICATIONS:

- o Knowledge and level of competency commonly associated with the completion of a baccalaureate degree in a course of study related to the occupational field.
- o Experience sufficient to thoroughly understand the work of subordinate positions to be able to answer questions and resolve problems, usually associated with one to three years experience or service.
- o Possession of or ability to readily obtain a valid driver's license issued by the State of North Carolina for the type of vehicle or equipment operated.
- o Certification by the North Carolina Association of Assessing Officers.