

**ROWAN COUNTY  
HUMAN RESOURCES**

**JOB DESCRIPTION**

**Job Title** : Deputy Tax Collector  
**Department:** Tax Administration  
**Revised** : April 2013

**Class** : Paraprofessional  
**FLSA** : Non-exempt

*This job description supersedes any prior description for the Deputy Tax Collector classification.*

**GENERAL DESCRIPTION**

Highly responsible paraprofessional work of a legal nature involving the collection of delinquent taxes through the In-Rem Foreclosure process. Coordinates the daily workflow of the Tax Collections Department staff and is responsible for office operations in the absence of the Tax Collections Manager. Supervision is received from the Tax Collections Manager who reviews work through observation and periodic conferences.

**ESSENTIAL JOB FUNCTIONS** (Any one position may not include all of the duties listed, nor do the listed examples include all tasks which may be found in positions of this class.)

Performs the In-Rem Foreclosure process to collect delinquent taxes by completing title searches to locate owners of a property under foreclosure from current year back 30 years; checks the chain of title, searches for liens or judgments that may exist and notifies interested parties including heirs to the property. Performs research of records located in the Register of Deeds, County Assessor's Office, and Clerk of Court's Office locating wills, estate files, heirs and addresses. Completes the necessary legal forms related to foreclosure; attends foreclosure sales and answers questions from the public; prepares deeds to be signed by the Sheriff; collects deposits, final payments, and presents the deed to the buyer for recording.

Types ads to be published in the newspaper and types judgments to be filed Lis Pendens with the Clerk of Court's Office.

Performs deed certifications and attorney certifications; enters payments and voids posting errors.

Supervises the office in the absence of the Tax Collections Manager which includes making the deposit at the bank, supervising tax collection staff, posting payments, setting up payment plans, and assisting with difficult customers.

Assists Tax Collections staff with processing bankruptcy claims and with the Debt Setoff Program.

**OTHER JOB FUNCTIONS**

Performs duties of other staff members as needed.

Performs related duties as required.

*Management reserves the right to add or amend duties at any time.*

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### **KNOWLEDGE, SKILLS, AND ABILITIES**

Thorough knowledge of the General Statutes as outlined in the Machinery Act of North Carolina.

Thorough knowledge of the method and practice of title search, deed research, estate files, and other sources of ownership and taxpayer information.

Considerable knowledge of the North Carolina Machinery Act as it relates to the practices and procedures of collecting delinquent taxes.

Working knowledge of established governmental and departmental accounting practices and procedures.

Ability to achieve and maintain active certification as a Deputy Tax Collector through the North Carolina School of Government.

Ability to use posting, calculating, or adding machine in recording financial data or making computations.

Ability to understand and apply laws, regulations, and policies to the maintenance of financial records.

Ability to coordinate and supervise the work of other staff.

Ability to communicate effectively both orally and in writing.

### **PHYSICAL REQUIREMENTS**

Work is primarily sedentary in nature. Physical requirements include sitting for extended periods of time, walking, bending, stooping, and lifting books and files of approximately 35 lbs or less. Work may include extended periods of time viewing a computer video monitor and/or operating a keyboard. Work may include operation of a motor vehicle. Employee may be exposed to hazardous materials.

### **EXPOSURE CONTROL**

Work activity does not entail predictable or unpredictable exposure to blood or body fluids.

### **MINIMUM EXPERIENCE AND TRAINING**

Requires an Associate's Degree from an accredited college or university in Business Administration, Accounting, Paralegal Technology, or related area and three years of experience in tax or revenue collections; or graduation from high school, including or supplemented by basic courses in accounting or paralegal technology, and five years of experience in tax or revenue collections; or an equivalent combination of education and experience.

**This job description does not create an employment contract,  
implied or otherwise.**