

**ROWAN COUNTY  
HUMAN RESOURCES**

**JOB DESCRIPTION**

**Job Title** : Tax Administrator  
**Department:** Tax Administration  
**Revised** : July 2011

**Class** : Official/Administrator  
**FLSA** : Exempt

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

**GENERAL DESCRIPTION**

Highly responsible managerial and administrative work in the appraising and listing of property for taxation and collection purposes as the combined functions of the statutory positions of the County Assessor and Tax Collector in accordance with the North Carolina General Statutes. Plans and directs the work of staff responsible for appraising property, listing taxes, reevaluating property, mapping, maintaining property records, maps, and other files; collecting and accounting for taxes; handling appeals; and public contact on tax assessment and collection actions. Work involves developing policies and procedures for departmental operations, handling the budget, personnel matters, and working with sensitive and controversial issues related to tax assessment, collection, and foreclosures. The employee in this classification is appointed by the County Commissioners to serve a term of two years, at which time the individual can be reappointed for another term. There is no limit on the number of terms an individual may serve. The employee in this class exercises independent judgment and initiative in executing details of work. This employee is legally accountable to the Board of County Commissioners, receives general direction from the County Manager, and is evaluated through periodic conferences, reports, and by observation and review of work accomplished.

**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.)

Plans, directs, and coordinates the operations of the Tax Administration Department including evaluation and revaluation of real and personal property, the listing and preparation of tax bills, and the maintenance of real property records; oversees and directs the periodic in-house County-wide property tax revaluations.

Plans, directs, and coordinates the receiving and accounting for all prepaid, current, and delinquent taxes and fees; coordinates the collection of unpaid taxes; serves garnishments and tax levies; oversees the preparation of bankruptcy filings; and processes foreclosures as necessary.

Hires and manages departmental personnel consisting of professionals, technicians, and support positions; evaluates job performance and completes periodic performance appraisals; and discharges employees as necessary.

Communicates frequently with the County Manager and County Commissioners on tax problems and questions; reports on tax collections and revaluation procedures; defends tax decisions; prepares statistical and narrative reports for the County Manager, Board of County Commissioners, North Carolina Department of Revenue, and other agencies.

Plans and monitors the operating budget; controls approved budgetary expenditures.

Coordinates activities for the Board of Equalization and Review; serves as an advisor and Clerk to the Board of Equalization and Review; and represents the County on appeals heard before the North Carolina State Property Tax Commission.

Conducts field reviews and assesses property values as requested by the County Manager and/or County Commissioners and during the County-wide property tax revaluations.

### **OTHER JOB FUNCTIONS**

Maintains knowledge and understanding of the North Carolina Machinery Act and North Carolina Attorney General's rulings on ad valorem taxation matters; confers with the County Attorney on cases, trends, and developments involving taxation matters.

Performs related duties as required.

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

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

Extensive knowledge of State laws, including the North Carolina Machinery Act, governing the administration of taxes on real and personal property and the collection of taxes.

Thorough knowledge of procedures and accepted practices in assessing real and personal, residential, commercial, and industrial property.

Thorough knowledge of modern office practices.

Considerable knowledge of construction cost, building materials, real estate values, sales ratio scheduling, and market trends.

Considerable knowledge of the geographic and socioeconomic layout of the County.

Considerable knowledge of the standard accepted practices and principles of accounting as it relates to departmental functions.

Considerable knowledge of the organization and functions of government.

Ability to evaluate and appraise a wide variety of real personal property.

Ability to interpret and explain laws, policies, and procedures relating to listing and assessing property and collection of taxes.

Ability to establish and maintain effective working relationships with State and County officials, other departments, employees, and the general public.

Ability to plan, organize, evaluate, and supervise the staff and activities of the tax office.

Ability to communicate effectively, both orally and in writing.

### **PHYSICAL REQUIREMENTS**

The work in this class is primarily sedentary in nature. Physical requirements include sitting for extended periods of time, walking, bending, stooping, and lifting books and files of approximately 10 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. Work may include both indoor and outdoor activity where employee is exposed to elements of nature: cold, hot, rain, snow, sleet, ice, etc. Employee may be exposed to hazardous materials.

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**EXPOSURE CONTROL**

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

**MINIMUM EXPERIENCE AND TRAINING**

Bachelor's Degree from an accredited college or university in Public Administration, Business Administration, Accounting or related field and five years of experience in real and personal property appraisal, real estate, collection of taxes and revenue, or related area including a minimum of three years of supervisory and management experience; or an equivalent combination of education and experience. Successful completion of training and State certification as a County Tax Assessor by the North Carolina Department of Revenue as prescribed in the North Carolina Machinery Act and certification as a Certified Tax Collector from the North Carolina Tax Collector's Association within the first two years of appointment. Must complete the IAAO professional designation program "CAE" within the second term of office. A valid driver's license is required.

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