

ROWAN COUNTY HUMAN RESOURCES

JOB DESCRIPTION

Job Title : Assistant Tax Collector
Department: Tax Administration
Revised : January 2023

Class : Professional
FLSA: Exempt

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

GENERAL DESCRIPTION

Responsible supervisory work monitoring the daily activities of the Tax Collector's staff. The employee assigned to this class exercises independent judgement and initiative based upon the North Carolina General Statutes. Supervision is exercised over a number of clerical and skilled subordinates. Supervision and guidance is received from the Tax Collector, who evaluates work through reviews 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.)

Supervises, plans, assigns, and directs the daily work flow of the office; oversees office operations in the absence of the Tax Collector.

Interviews and makes recommendations for hire and discharge of staff supervised that is given particular weight by the Tax Collector.

Evaluates performance and completes employee performance appraisals on staff supervised.

Searches tax records for specific taxpayers at the request of attorneys, estates, and other governmental agencies.

Oversees and assists the Deputy Tax Collector III in balancing daily deposits; and in preparing monthly and yearly reports for the Tax Collector, Commissioners and State Agencies.

Implements foreclosure proceedings following the procedure in North Carolina General Statutes; keeps detailed records and files concerning each foreclosure; and types letters and notices pertaining to foreclosures.

Maintains foreclosure cost sheets and checklists; works closely with attorney and paralegal during the foreclosure process; attends foreclosure sales; proofs deeds and ensures all deeds are recorded with the Register of Deeds; requests checks from finance for payment to attorney, Clerk of Court

Files all bankruptcy proceedings; and maintains a variety of detailed records and files associated with bankruptcies; attends bankruptcy court and testifies when necessary.

Files claims in court for delinquent taxes; prepares all necessary documents to file claims.

Collects delinquent taxes by researching records and using a variety of sources to contact property owners.

Receives and receipts tax payments; enters payments into computer system; closes out and balances cash drawer daily; and makes bank deposits.

Searches deeds for ownership information; researches judgments, civil and special proceedings and estates.

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Assists customers, attorneys, paralegals, and other persons with more complex inquiries and requests for assistance.

Helps taxpayers, attorneys, real estate and mortgage companies with tax collections and related information. Assists citizens with tax collection information and inquiries.

OTHER JOB FUNCTIONS

Performs duties of other staff members as needed.

Attends classes and conferences to remain current on Statutes, Procedures and IT changes and enhancements.

Performs related duties as required.

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

KNOWLEDGE, SKILLS, AND ABILITIES

Extensive knowledge of North Carolina Machinery Act, North Carolina General Statutes, bankruptcy laws, and laws related to the collection of current and delinquent taxes, property tax lien foreclosures and levies.

Extensive knowledge of established governmental and departmental bookkeeping practices and procedures.

Knowledge of the geographic and socioeconomic layout of the County.

Knowledge of the organization and functions of local and state 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 instruct, organize, direct, and supervise subordinate staff.

Ability to prepare financial statements and reports from books and records.

Ability to communicate effectively both orally and in writing.

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

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 includes extended periods of time viewing a computer video monitor and 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.

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MINIMUM EXPERIENCE AND TRAINING

Bachelor's Degree from an accredited college or university in Business Administration, Public Administration, Accounting, or related area and two years of experience in tax collections; or an Associate's Degree from an accredited college or university in a related field and four years of experience in tax collections; or equivalent combination of education and experience; previous paralegal and supervisory experience are preferred. Successful completion of training as prescribed in the North Carolina Machinery Act and certification as a Deputy Tax Collector from the North Carolina Tax Collector's Association required within the first two years of employment. A valid driver's license is required.

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