

**ROWAN COUNTY
HUMAN RESOURCES**

JOB DESCRIPTION

Job Title : Deputy Tax Collector II-Legal
Department: Tax Administration
Revised : February 2023

Class : Administrative Support
FLSA: Non-exempt

This job description supersedes any prior description for the Deputy Tax Collector II-Legal classification.

GENERAL DESCRIPTION

Responsible work involving the collection of delinquent taxes using the garnishment of wages process. Considerable tact and courtesy must be exercised in frequent public contact. Supervision is received from the Tax Collections Manager, who reviews work by analysis of work accomplished 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.)

Collects delinquent taxes through garnishment of taxpayer wages, bank attachments and escheats; enters payments in the computer once received.

Researches Acurrint for taxpayer social security numbers and correct mailing address; sets up accounts for garnishments and Debt Setoff.

Researches Employment Security Commission records to verify current employment of the taxpayer; makes necessary changes in County tax records if discrepancies exist.

Compiles garnishments, bank attachments and escheats; posts payments received to the taxpayers account; releases action once the bill is paid; and contacts employers and bank managers to investigate why payments have not been made or have ceased.

Answers questions from the public in person and by phone regarding tax bills and action taken.

Provides assistance at the cashier windows and enters mail as needed.

Certifies if taxes have been paid on property for attorneys; researches parcels for any delinquent taxes due that must be paid before the deed can be recorded.

Pro-rates vehicle tax bills for vehicles that have been sold, repossessed, or moved to another state.

Creates spreadsheets for the Tax Collector of taxpayers sent to the State Treasury for Escheat funds.

Issues manufactured home moving permits; contacts moving companies to inform them of the laws regarding the requirement to obtain moving permits for transporting manufactured homes.

OTHER JOB FUNCTIONS

Types and proofreads memos, letters, reports, and other documents.

Updates and maintains the Tax Collection Department's webpage.

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Performs related duties as required.

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

KNOWLEDGE, SKILLS, AND ABILITIES

Working knowledge of North Carolina Machinery Act and County tax policies regarding billing and collecting.

Knowledge of various computer software programs.

Ability to add, subtract, multiply, and divide; and to count money and balance cash drawer.

Ability to research, prepare, and maintain records concerning the collection of delinquent and current taxes.

Ability to effectively communicate in person and by phone; to be tactful and courteous and to use decorum in projecting a favorable public image.

Ability to follow oral and written instructions and procedures.

Ability to maintain effective working relationships with 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.

MINIMUM EXPERIENCE AND TRAINING

Bachelor's Degree from an accredited college or university in Business Administration, Public Administration, Accounting, or related area; or an Associate's Degree from an accredited college or university in a related field and two years of experience in tax collections; or equivalent combination of education and experience; previous paralegal and supervisory experience 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 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.**