

**ROWAN COUNTY  
HUMAN RESOURCES**

**JOB DESCRIPTION**

**Job Title** : Senior Tax Collection Assistant  
**Department:** Tax Administration  
**Revised** : April 2013

**Class** : Administrative Support  
**FLSA:** Non-exempt

*This job description supersedes any prior description for the Senior Tax Collection Assistant 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; enters payments in the computer once received.

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

Compiles delinquent tax bills and researches Employment Security Commission records to verify current employment of the taxpayer; makes necessary changes in County tax records if discrepancies exist; and notifies the taxpayer and their employer of the garnishment to be taken.

Posts garnishment payments received to the taxpayers account; releases garnishments once the bill is paid; and contacts employers to investigate why garnishment payments have ceased.

Answers questions from the public in person and by phone regarding tax bills and garnishments taken; serves and employer contact for garnishments issued.

Assists tax collections staff with balancing their cash drawers when balancing problems occur.

Provides assistance at the cashier windows 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; accesses DMV computer files to remove blocked vehicle tags for taxpayers renewing tag when outside local area.

Creates spreadsheets for the Tax Collections Manager as requested for foreclosures, postage requested and used, taxpayers sent to the State Treasury for Escheat funds, and for mail merging information to letters.

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.

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### **OTHER JOB FUNCTIONS**

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

Updates and maintains the Tax Collection Department's webpage.

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**

High school diploma or GED equivalency and three years of experience in tax or revenue collections.

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