

**ROWAN COUNTY
HUMAN RESOURCES**

JOB DESCRIPTION

Job Title : Tax Collections Manager
Department: Tax Administration
Revised : March 2010

Class : Professional
FLSA : Exempt

This job description supersedes any prior description for the Tax Collections Manager classification.

GENERAL DESCRIPTION

Highly responsible administrative and supervisory work involving the collection of property taxes and privilege license taxes and the billing of privilege license taxes. The employee exercises independent judgment in carrying out a variety of administrative responsibilities. Supervision is exercised over Tax Collections personnel. Supervision is received from the Tax Administrator who reviews work through observation of tasks completed and through 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 Tax Collection Assistants, Senior Tax Collection Assistant, Deputy Tax Collector, and Accounting Technician III; assigns job duties, plans work schedules, and directs the daily work flow and work plans of the office.

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

Evaluates performance and completes employee performance appraisals on staff supervised.

Separates division of taxes collected for municipalities and special districts; distributes money collected each month.

Performs research in the Register of Deeds and Clerk of Court's Office concerning properties under In-Rem Foreclosure; meets with taxpayers to discuss ownership and heirs to the property; sends notices to legally interested parties, adjoining property owners, realtors, developers and others who may have interest in buying the properties; and attends the foreclosure sale and answers questions.

Researches delinquent tax bills and processes for foreclosure under the traditional mortgage style foreclosure process; works with Attorneys, maintains up-to-date records in order to balance accounts at the end of each month, and requests checks from Finance to pay the attorneys.

Processes City and County Liens to be attached to tax bills.

Oversees the collection of delinquent taxes through garnishments and bank attachments; oversees the setting up of payment plans for taxpayers.

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

Assists the Accounting Technician when necessary to solve problems relating to prior year taxes.

Assists taxpayers both in person and by telephone with questions concerning current and delinquent tax bills.

Prepares a variety of reports for the County Commission, County Manager, Finance Department, and State agencies.

Job Title: Tax Collections Manager

Page : 2

OTHER JOB FUNCTIONS

Interprets and communicates new tax legislation to the public.

Performs related duties as required.

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

KNOWLEDGE, SKILLS, AND ABILITIES

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

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

Extensive knowledge of the application of established bookkeeping and accounting principles and techniques of standard accounting transactions.

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 standard 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 the general public, county officials, and other employees.

PHYSICAL REQUIREMENTS

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 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

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. A valid driver's license is required.

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

