

CURRITUCK COUNTY JOB DESCRIPTION

JOB TITLE: TAX CLERK II TAX DEPARTMENT

GENERAL STATEMENT OF JOB

Under general supervision, performs a variety of responsible clerical, technical, and public contact work associated with the listing, assessment and collection of County taxes for the Tax Department. Work involves accepting and posting payments, researching options for and chooses appropriate enforcement actions for collecting delinquent taxes, including garnishment of wages and attachments of banks accounts or rent. Work also involves processing tax listings, valuation of personal property, discover unlisted/unreported taxable property, preparing tax bills, and skip tracing of taxpayers. Provides customer service to attorneys, tax and real estate professionals, lenders and the general public related to all property, land transfer and occupancy tax matters; provides general information to the public on tax law and policies; maintains tax accounts and negotiates, creates and monitors payments plans for compliance. Employee must exercise tact and courtesy in frequent contact with the public. Some independent judgment and initiative must be exercised within limits of prescribed policies. Reports to the Tax Administrator.

SPECIFIC DUTIES AND RESPONSIBILITIES

ESSENTIAL JOB FUNCTIONS

Collects current and delinquent taxes, penalties, interest and other fees over the counter and through the mail, records payment received and enters appropriate data into computer; provides taxpayers and attorneys with receipts.

Processes property tax listings received in person or through the mail; determines taxability and proper taxing jurisdictions;

Appraises personal property; determines values of business equipment, boats, aircraft, recreational vehicles, farm equipment, mobile homes and all other taxable personal property.

Contacts delinquent taxpayers by mail and phone to facilitate collection of taxes.

Researches, creates and makes decisions whether to issue enforcement collection actions; garnishes wages; attaches rents and bank accounts; responds to taxpayers', employers', banks', and renter's concerns and explains the laws regarding attachment and garnishment.

Confers with taxpayers in regards to payment of taxes; negotiates, creates and monitors payment agreements for compliance.

Accesses income and employer information from the Employment Security Commission records to advance the collections of delinquent taxes.

Contacts taxpayers by mail and phone to facilitate proper listing of property for taxation.

Researches, investigates and discovers unreported property for tax billing; creates and sends all required correspondence to inform taxpayers that discoveries are being made. Informs taxpayers of the value of the property being discovered; issues discovery bills for single or multiple years; responds to taxpayers' concerns and explains penalties and laws regarding tax listing.

Collects the County Occupancy Tax; accepts monthly tax filings and payments; contacts owners/firms that fail to timely file, calculate penalties, provides reports as may be required.

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Accesses information from the NC Dept of Motor Vehicles to value, assign tax jurisdictions, generate reports and create tax bills for registered motor vehicles; Verify license plate status; Maintains vehicle exemptions for military service members, religious institutions and other exempt groups; Processes special valuation standards as may be provided by law; Makes allowable changes to Department of Motor Vehicle records.

Requests and collects supportive data for preparing refunds, prorations, releases, and makes independent decisions on data received; Updates the billing and assessments records to reflect changes.

Persons in this position serve as a Debt Setoff Officer. Chooses delinquent accounts to submit to the debt setoff clearinghouse and sends all required notices to taxpayers prior to submitting such debts; Responds to taxpayers' concerns and explains why their income tax refund or lottery winnings have been intercepted and remitted to the county.

Assists taxpayers with inquiries regarding tax payments, responding to questions or referring taxpayer to appropriate officials; assists attorneys, mortgage holders and others in determining back or current taxes due.

Utilizes computerized data entry equipment and various word processing, spreadsheet, file maintenance and/or database programs to enter, store and/or retrieve information as requested or otherwise necessary; summarizes data to prepare a variety of standardized reports, including tax scrolls and listing reports, and submits to appropriate parties.

Certifies deeds presented for recording that no delinquent taxes are owed on the property being conveyed or informs presenter of the deed with the amount of taxes that must be paid before the deed can be recorded.

Calculates and stamps every deed, or other documents that conveys an interest in real estate, with the amount of Land Transfer Tax that must be paid prior to recording the document.

Receives receipts for surrendered motor vehicle licenses along with a bill of sale of the vehicle and prepares adjusted tax bills.

Issues mobile home moving permits after verifying that all taxes are paid or those taxes are not in jeopardy of not being paid.

Uses local and internet databases as well as subscriber services and DMV records for skip-tracing taxpayers,

Creates or updates tax accounts with address changes, birth dates, phone numbers, Tax ID #'s, Social Security Numbers, employment and personal financial information.

Prepares assessment letters used for property bonds.

Codes real estate records for payment by mortgage companies and other lenders.

Shreds documents containing confidential records.

ADDITIONAL JOB FUNCTIONS

Performs duties as assigned by the County Manager or his designees during a State of Emergency or other disaster.

Performs other related work as required.

MINIMUM TRAINING AND EXPERIENCE

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High school diploma or equivalent with vocational or technical school training in bookkeeping or customer service and a minimum of two years experience in clerical, collections or financial work, preferably in a tax-related field; or any equivalent combination of training and experience which provides the required knowledge, skills and abilities.

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MINIMUM QUALIFICATIONS OR STANDARDS REQUIRED TO PERFORM ESSENTIAL JOB FUNCTIONS

Physical Requirements: Must be physically able to operate a variety of machinery and equipment, including computers, typewriters, calculators, copiers, facsimile machines, etc. Must be physically able to exert up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to lift, carry, push, pull, or otherwise move objects. Physical demand requirements are in excess of those for sedentary work. Light Work usually requires walking or standing to a significant degree. However, if the use of arm and/or leg controls requires exertion of forces greater than that for Sedentary Work and the worker sits most of the time, the job is rated for Light Work.

Data Conception: Requires the ability to compare and or judge the readily observable functional, structural, or composite characteristics (whether similar to or divergent from obvious standards) of data, people, or things.

Interpersonal Communication: Requires the ability to speak and/or signal people to convey or exchange information. Includes receiving instructions, assignments or directions from superiors.

Language Ability: Requires the ability to read a variety of correspondence, financial reports, forms, etc. Requires the ability to prepare a variety of correspondence, reports, lists, forms, etc., using prescribed formats. Requires the ability to speak to people with poise, voice control and confidence.

Intelligence: Requires the ability to apply rational systems in order to solve problems and deal with a variety of concrete variables in situations where only limited standardization exists; to interpret a variety of instructions furnished in written, oral, diagrammatic, or schedule form.

Verbal Aptitude: Requires the ability to record and deliver information, to explain procedures, to follow oral and written instructions. Must be able to communicate effectively and efficiently in a variety of technical or professional languages, including tax terminology.

Numerical Aptitude: Requires the ability to utilize mathematical formulas; to add and subtract; multiply and divide; calculate decimals and percentages; compute discount, interest, profit and loss, ratio and proportion, etc.

Form/Spatial Aptitude: Requires the ability to inspect items for proper length, width and shape.

Motor Coordination: Requires the ability to coordinate hands and eyes in using automated office equipment.

Manual Dexterity: Requires the ability to handle a variety of items, such as keyboards, control knobs, toggle switches, etc. Must have minimal levels of eye/hand/foot coordination.

Color Discrimination: Requires the ability to differentiate colors and shades of color.

Interpersonal Temperament: Requires the ability to deal with people beyond giving and receiving instructions. Must be adaptable to performing under stress and when confronted with persons acting under stress.

Physical Communication: Requires the ability to talk and/or hear (talking - expressing or exchanging ideas by means of spoken words; hearing - perceiving nature of sounds by ear.) Must be able to communicate via telephone.

KNOWLEDGE, SKILLS AND ABILITIES

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Considerable knowledge of the North Carolina Machinery Act and other laws affecting the listing, assessment and collection of real and personal property taxes.

Working knowledge of modern office practices and procedures, including the handling and accounting of large sums of money.

Working knowledge of the standard accepted principles and practices of bookkeeping.

General knowledge of procedures, laws, maps, forms, and records used in real estate transfers and their relationship to other tax needs and functions.

Some knowledge of the ethical guidelines applicable to the position as outlined by professional standards and/or federal, state or local laws, rules, and regulations.

Ability to interpret and explain principals and practices relating to the listing property for tax purposes, the assessment of real and personal property, and the collection of property taxes.

Ability to use common office machines, including popular and specialized computer-driven word processing, spreadsheet and file maintenance programs.

Ability to accurately enter computer data at a moderate rate of speed.

Ability to compute figures rapidly and accurately with or without a calculator.

Ability to prepare records and reports concerning the collection of taxes.

Ability to assist in the preparation of detailed financial reports.

Ability to communicate effectively both orally and in writing.

Ability to exercise independent judgment, discretion and initiative in applying standards to a variety of work situations.

Ability to exercise tact and courtesy in frequent contact with the general public, lawyers, and businesses.

Ability to establish and maintain effective working relationships as necessitated by work assignments.