



**Buncombe County**

*Partnering with our community to strengthen our health, safety and self-sufficiency.*

**POSITION DESCRIPTION FORM**

COST CENTER:	Tax Department
PROGRAM:	Tax Collections
FLSA STATUS:	Exempt

Classification Title of Position:	<i>Tax Collector</i>
Working Title of Position:	<i>Tax Collector</i>
Name of Immediate Supervisor:	
Supervisor's Position Title:	<i>Finance Director</i>
Name of Employee:	

**Employee Certification:**

I certify that I have reviewed this position description and that it is a complete and accurate description of my responsibilities and duties.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Supervisor Certification:**

I certify that (a) I am the Immediate Supervisor of this position, that (b) I have provided a complete and accurate description of responsibilities and duties and (c) I have verified (and reconciled as needed) its accuracy and completeness with the employee.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**Program Administrator, Department Head or Division Manager Certification:**

I certify that this position description, completed by the above named immediate supervisor, is complete and accurate.

Signature: \_\_\_\_\_ Date: \_\_\_\_\_

**I. Purpose of the positions:** The primary purpose of this position is to manage the Tax Collections division in pursuit of the most effective and efficient operation of all billing and collection activities therein and to maximize the County's tax collection rate.

**II. Essential Functions of the position:**

- Manage and oversee the overall operation of the Tax Collection division.
- Ensure accurate, timely, and cost efficient billing for tax amounts due to Buncombe County.
- Plan and monitor operating budget; handle personnel issues; authorize purchases and expenditures from budget.
- Provide support to the public regarding the answering of tax billing questions and the paying of amounts due.
- Enforce collections of billed amounts.
- Make certain that accessible payment methods are available to tax payers.
- Assure that all necessary records are maintained and all reporting needs are met regarding tax billing and collection.
- Assure that all required notices, postings, deadlines, and other guidelines are met in the tax billing and collection systems.

**III. Duties, Responsibilities, and Other Functions:**

- Manage staff activities, operations, and performance.
- Collaborate on all business, personal property, and motor vehicles tax bill adjustments for Buncombe County and other taxing districts.
- Interpret state and county tax collection laws to individual taxpayers and businesses.
- Prepare for annual tax lien advertisement; submit liens to newspapers for advertising purposes; record interest and advertising cost on real estate.
- Appear as a witness in court concerning information of tax records.
- Supervise the preparation of all daily, monthly and annual reporting of monies collected.
- Maintain all interlocal or other tax collections contracts; ensure that the terms of active contracts are fulfilled.
- Attend meetings and training sessions to maintain current knowledge of laws and methods, and inform department and staff of new legislation and state approved changes.
- Directs and supervises the activities of the Tax Collection Division engaged in receiving and accounting for all real, personal property and Registered Motor Vehicle taxes.
- Supervises the collection of unpaid taxes; gives direction to serve wage garnishments, bank attachments, tax levies and foreclosures as needed.
- Be a proactive and primary spokesperson to the community regarding the duties and operations of tax collection.
- Develop the divisional budget and make budget requests as needed.
- Maintain divisional operations within budgetary constraints.
- Supervise and evaluate the performance of all staff within the Tax Collection Division; develop work standards and procedure to be used.
- Coordinate employee workloads during peak work times by developing a schedule that rotates employees to different positions as needed.
- Conduct functional and individual staff performance reviews.
- Implement techniques to enhance job production with efficiency and less staff.
- Must be "Bondable" by County insurance agent/must be deemed worthy of bond or insurance coverage.

**Team and Network Engagement:**

- Actively cultivate and manage relationships with County staff in order to successfully work with other departments across Buncombe County to achieve common objectives.
- Engage community partners and organizations within the community to assure that concerns of Buncombe County citizens are being addressed and to influence the success of program outcomes.
- Align with the County's mission, vision, operating principles and objectives through messaging and conduct.

*Note: The above statements are intended to describe the general nature and level of the work being performed by an employee assigned to this work. This is not an exhaustive list of all duties and responsibilities. This job description does not create a contract of employment and Buncombe County reserves the right to amend or change responsibilities to meet business and organizational needs as necessary*

**IV. Typical Work Schedule:**

- M – F during business hours (8:00am – 5:00pm)
- Nature of work requires attendance during business hours
- Some attendance of meetings outside of business hours may be required (e.g. Board of Commissioners)
- Regular, predictable attendance is essential

**V. Supervision Received:** Level 4: receives broad direction to independently determine work objectives, sets priorities within programs/divisions, and guides department priorities and objectives.

**Supervisory Responsibilities:** This position is responsible for supervision of all employees in the Tax Collections division and is required to handle personnel issues, evaluate and manage performance, develop work standards, conduct performance reviews, and facilitate individual development within the division.

**VI. Consequence of Error:**

- Error in the administration of the tax billing program could result in inaccurate bills being delivered to tax payers, poor communication with the public, late or untimely billing cycles, and wasteful or inefficient execution of billing.
- Error in administration of the tax collections program could result in the unlawful use of collection methods, failure to collect revenues thoroughly or properly, inefficient execution of collections, and unnecessary burden on tax payers to remit payment of amounts owed.
- Error in management of Tax Collections staff and resources could result in personnel grievances, waste or misuse of budgets, and failure to meet divisional performance objectives.

**VII. Knowledge, Skills, Abilities, and Other Abilities:**

- Thorough knowledge of State Laws, the North Carolina Machinery Act, and County tax laws affecting the collection of real and personal property taxes and charges for business licenses.
- Thorough knowledge of office practices and procedures and automation systems necessary to operate and administer a County tax system.
- Considerable knowledge of modern office practices and procedures, including the handling and accounting of large sums of money.
- Considerable knowledge of the organization and functions of County government.
- Considerable knowledge of modern supervisory practices, and County personnel, budgeting, and purchasing policies.
- Ability to deal courteously and tactfully with the public.
- Ability to establish and maintain an effective relationship with State and County officials, other departments, employees, and the general public.
- Ability to interpret and explain laws, policies, and procedures relating to tax collections.
- Ability to collect taxes in an efficient and competent manner.
- Ability to effectively plan and supervise the work of other employees.
- Ability to supervise and train departmental personnel in laws, policies, and procedures relevant to tax collection.
- Ability to deal tactfully and courteously with the general public, attorneys and businesses.
- Ability to establish and maintain effective working relationships as necessitated by work assignments.
- Considerable knowledge of the North Carolina Machinery Act and County tax policies concerning billing and collecting.
- Considerable knowledge of the principles, practices and techniques of supervision, organization and administration.
- Ability to analyze and interpret accounting records and complete financial statements from such records, and make corrections if needed.
- Ability to prepare and submit clear, complete and concise reports.

- Ability to organize work and establish priorities to meet guidelines and deadlines of the State.
- Ability to read Trust documents and deeds.
- Ability to use discretion and independent judgment to maintain effective working relationships and resolve disputes with the general public and any agent thereof.
- Ability to satisfactorily complete courses on Tax Collection in North Carolina as taught by the Institute of Government.
- Ability to coordinate employee workloads during peak work times by developing a schedule that rotates employees to different positions as needed.
- Ability to use process management skills to study techniques to enhance job production with efficiency and less staff.

**Organization Conformance Standards for all positions:**

- Communicate clearly and effectively both orally and in writing.
- Maintain knowledge of County organizational rules, policies, procedures, services and mission.
- Plan, prioritize, and organize work effectively to produce quality work with measurable results and within identified deadlines.
- Interact with other employees, customers and partners with professionalism and cultural competency.
- Work effectively and efficiently as a leader including interacting, communicating and coordinating work efforts with other employees and organizations to accomplish a common task.
- Understand the necessity to efficiently and effectively interact, communicate and coordinate work efforts with other employees and organizations in an effective manner to accomplish common task.
- Function in highly stressful circumstances and demonstrate the ability to adapt to changing priorities, deadlines and directions.
- Conduct business in an ethical manner at all times while maintaining a high level of professionalism and confidentiality.
- Safely and successfully perform the essential job functions consistent with ADAAA, FMLA and other federal, state, and local standards, including meeting qualitative and/or quantitative productivity standards.
- Maintain regular, punctual attendance consistent with ADAAA, FMLA and other federal state and local standards.

**Minimum Education, Training and/or Experience:** Graduation from a four year college or university with a major in business, economics, public administration, or related field and considerable experience in tax or debt collection and some supervisory experience; or an equivalent combination of education and experience.

**Additional Training and Experience:** Preference given to those having government experience, specifically in the management or execution of a tax collections program; North Carolina Tax Collector’s Association Certification (NCTCA); expertise with Farragut Property Tax System (NCPTS); expertise with the North Carolina Vehicle Tax System

**License or Certification Required by Statute or Regulation:** NA

**Special Skills:** NA

## ADA CHECKLIST FORM

<b>JOB TITLE:</b>	Tax Collections Manager	<b>Current Form date:</b>
<b>COST CENTER:</b>	Tax Department	9/2/2015

**ESSENTIAL JOB FUNCTIONS (EJF)** are those duties and responsibilities that an individual must perform with or without the assistance of reasonable accommodations. This checklist is completed to document the physical and mental effort required in performing essential duties of the position. **Please briefly identify up to five primary essential job functions relative to the position.**

<b>EFJ 1</b>	Ensure accurate, timely, and cost efficient billing for tax amounts due to Buncombe County Government.
<b>EFJ 2</b>	Plan and monitor operating budget; handle personnel issues; authorize purchases and expenditures from budget.
<b>EFJ 3</b>	Provide support to the public regarding the answering of tax billing questions and the paying of amounts due.
<b>EFJ 4</b>	Enforce collections of billed amounts.
<b>EFJ 5</b>	Make certain that accessible payment methods are available to tax payers.

### MENTAL CAPABILITY REQUIREMENTS

<b>Comprehension:</b>	<input type="checkbox"/> Understand and apply routine verbal and/or written instructions. <input type="checkbox"/> Understand and apply non-routine verbal and/or written instructions. <input checked="" type="checkbox"/> Understand complex problems and collaborate to explore alternative solutions.
<b>Organization:</b>	<input type="checkbox"/> Organize actions to complete sequential and/or routine tasks. <input type="checkbox"/> Organize/prioritize individual work schedules to manage multiple task/projects. <input checked="" type="checkbox"/> Organize/prioritize others' work schedules to manage multiple task/projects.
<b>Decision Making:</b>	<input type="checkbox"/> Make decisions that impact this individual's work. <input type="checkbox"/> Make decisions that impact the immediate work-unit's operations/services. <input checked="" type="checkbox"/> Make decisions having significant impact on department's credibility/operations/services.
<b>Communication:</b>	<input type="checkbox"/> Communicate and exchange routine information. <input type="checkbox"/> Communicate responses relative to a variety of information. <input checked="" type="checkbox"/> Communicate in order to explain, interpret or negotiate.

### Essential Job Function Mental Tasks as a Percentage of Employee's Time

Check ALL mental tasks that apply to the essential functions of this job, and then select the closest percentage of time that the employee is performing this type of task.

	<b>Rarely</b> 0 - 30%	<b>Routinely</b> 31 - 70%	<b>Constantly</b> 71 - 100%
Continued learning & retention	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Interacting in team dynamics	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Preparing, analyzing data	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Using interfaced communication devices (phone, computer, TTY)	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Memorizing, concentrating	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Making group presentations	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
Self-regulating emotions, behaviors	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
Composing letters, reports, memos to convey a variety of information	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>

### WORK ENVIRONMENT AND TASKS

<b>Work Setting:</b> Majority of time is spent <input checked="" type="checkbox"/> INSIDE or <input type="checkbox"/> OUTSIDE? (choose one)							
<b>Work Equipment Use:</b> Check ALL equipment that this job requires employee to use regularly.	<input checked="" type="checkbox"/> Computers/Monitors			<b>Potential Exposures:</b> Check ALL conditions to which this job may expose and employee.	<input type="checkbox"/> Infectious bacteria/viruses		
	<input type="checkbox"/> Driving vehicle (specify below)				<input type="checkbox"/> Blood-borne pathogens		
	<input type="checkbox"/> Driving light equipment (specify below)				<input type="checkbox"/> Allergens		
	<input type="checkbox"/> Driving heavy equipment (specify below)				<input type="checkbox"/> Aggressive Animals		
	<input type="checkbox"/> Firearms, controlled equipment				<input type="checkbox"/> Rodent/insect infestations		
	<input type="checkbox"/> Ladder/step stool				<input type="checkbox"/> Fumes/airborne particles		
	<input type="checkbox"/> NONE of the above				<input type="checkbox"/> Chemicals/hazardous waste		
<input checked="" type="checkbox"/> OTHER (describe below)			<input type="checkbox"/> Acidic/harsh substances				
<b>Physical Work Environment:</b> Check ALL work environment conditions to which this job may expose the employee.	<input type="checkbox"/> Confined spaces			<input type="checkbox"/> Gases/gas leaks			
	<input type="checkbox"/> Damp interior conditions			<input type="checkbox"/> Electrical hazards			
	<input type="checkbox"/> High or precarious places			<input type="checkbox"/> Radiation			
	<input type="checkbox"/> Moving mechanical parts			<input type="checkbox"/> Extreme temperatures			
	<input type="checkbox"/> Vibrations			<input type="checkbox"/> Extreme noise levels			
	<input checked="" type="checkbox"/> NONE of the above			<input type="checkbox"/> Extreme darkness			
	<input type="checkbox"/> OTHER (describe below)			<input type="checkbox"/> Extreme brightness			
			<input checked="" type="checkbox"/> NONE of the above				
			<input type="checkbox"/> OTHER (describe below)				
<b>OTHER or Details</b> On equipment or work environment	Describe here any "OTHER" exposures, work environment conditions, equipment used. Copier, scanner, fax machine, multi-line telephone, audio video equipment						
<b>PHYSICAL EFFORT REQUIREMENT</b>							
Check all physical requirements that apply to the essential functions of this job and then select the closest percentage range of time that the employee spends doing that activity.							
	<b>Rarely</b> 0 - 30%	<b>Routinely</b> 31 - 70%	<b>Constantly</b> 71 - 100%		<b>Rarely</b> 0 - 30%	<b>Routinely</b> 31 - 70%	<b>Constantly</b> 71 - 100%
<b>Mobility Requirements</b>				<b>Hand Movement Requirements</b>			
<input type="checkbox"/> Balancing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Finger Dexterity	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> Bending	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Grasping, holding	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Climbing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Repetitive motion	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> Crawling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Writing	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Immobility	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>Vision Requirements</b>			
<input type="checkbox"/> Pulling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Color distinction	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Pushing	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Eye-hand coordination	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input type="checkbox"/> Reaching	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Visual inspection	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>
<input checked="" type="checkbox"/> Sitting	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/> Visual perception	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Squatting	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<b>Lifting requirements</b>			
<input checked="" type="checkbox"/> Standing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/> Lifts 1-15 lbs	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> Walking	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Lifts 16-30 lbs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<b>Other Sensory requirements</b>				<input type="checkbox"/> Lifts 31-60 lbs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> Hearing	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/> Lifts 61-90 lbs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input type="checkbox"/> Smelling	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/> Lifts 90+ lbs	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
<input checked="" type="checkbox"/> Speaking	<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<b>Physical Exertion Requirements</b>			
				<input type="checkbox"/> Cardiovascular	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
				<input type="checkbox"/> Large Muscle, motor control	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

**Supervisor Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_

**Employee Signature:** \_\_\_\_\_ **Date:** \_\_\_\_\_