

COUNTY RECEIVER OF TAXES

DISTINGUISHING FEATURES OF THE CLASS: The County Receiver of Taxes maintains and oversees the collection of current and delinquent taxes. This position also administers the Tax Installment Program set forth in Section 1184 of the Real Property Tax Law. This position fulfills responsibilities of the Tax Collector as defined in State Law, including but not limited to taxpayer notification and adherence to penalty assessments. The incumbent assists the Director of Real Property Tax Services III with the yearly foreclosure action with the legal process of taking the properties but also in assessment and appraisal of properties for accuracy and sales data for a county auction. Work is performed under the general supervision of the Director of Real Property Tax Services III with leeway allowed for the exercise of independent judgement in carrying out and supervising the details of the work. Supervision is exercised over the work of a small number clerical staff. Does related work as required.

TYPICAL WORK ACTIVITIES:

Supervises and participates in the preparation of tax rolls, the mailing of tax bills and the collection of taxes and revenues;

Maintains records and accumulates data on collections as necessary;

Supervises the preparation of Taxpayer Installment Agreements for back taxes; this includes the implementation, the receipt of payments, and the statistical analysis of the agreements;

Follows up on overdue payments and calculates interest on same;

Receives and responds to complaints from municipalities and taxpayers concerning tax bills and installment agreements, forwarding more complex complaints to the Director;

Reviews County operations to maintain conformance with changes in state, federal, and local legislation relevant to the collection of taxes and creation of installment agreements;

Coordinates with the Treasury Manager regarding the settlement of amounts due to contracted municipalities;

Ensures maintenance of bank coding and address coding (multiple properties, third party notifications) and collection of these amounts;

Has responsibility for the overall collection and analysis of information relating to tax collection activities in contracted municipalities.

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:

Thorough knowledge of modern methods used in keeping and checking financial records and accounts;

Thorough knowledge of office terminology, procedures and equipment;

Thorough knowledge of the laws, rules theory and practices of taxation;

Good knowledge of state and local government functions including their acceptance and participation in the County taxation program;

Good knowledge of the State, Federal and local legislation pertaining to the collection of taxes and the installment program allowed per state and local law;

Working knowledge of concepts and methods used in the development and maintenance of information processing systems;

Ability to promote acceptance and participation in the County taxation program;

Ability to plan, assign, and supervise the work of clerical staff;

Ability to understand and interpret complex oral and written instructions;

Ability to prepare and present complex oral and written reports clearly and accurately.

MINIMUM QUALIFICATIONS:

- A) Graduation from a regionally accredited college or university or one accredited by the New York State Board of Regents to grant degrees with an associates degree or higher in accounting or business administration or completion of sixty (60) semester credit hours which must include at least twelve (12) semester credit hours in accounting, and Two (2) years of supervisory work experience, or its part-time equivalent, in credit or collections work, or financial record keeping; or
- B) Four (4) years of work experience, or its part-time equivalent, in credit or collections work, or financial record keeping, two (2) of which were supervisory; or
- C) An equivalent combination of training and experience as defined by the limits of (A) and (B) above.

Note: Education beyond the associate's degree can not be substituted for the supervisory experience.