

**A13 FLSA Exempt**

**Salary Range \$40,029.03-\$56,203.94**

**UNION COUNTY, SOUTH CAROLINA**

**JOB DESCRIPTION, FEBRUARY 2024**

**JOB TITLE: DELINQUENT TAX COLLECTOR**

**FINANCE DEPARTMENT**

**GENERAL STATEMENT OF JOB**

Under administrative direction, plans, directs and supervises the activities of the Tax Collector's Office, charged with collecting delinquent property taxes from defaulting taxpayers. Ensures all department functions are performed in a professional manner and in accordance with applicable laws and regulations. Performs related administrative and technical work as required. Reports to the County Supervisor.

**SPECIFIC DUTIES AND RESPONSIBILITIES**

**ESSENTIAL JOB FUNCTIONS**

Plans, directs and supervises the activities of the Delinquent Tax Collector's Office, ensuring compliance with County policies and procedures and with all applicable local, state and federal laws and regulations.

Supervises clerical staff; supervisory duties include instructing; assigning, reviewing and planning work of others; maintaining standards; coordinating activities; allocating personnel; selecting new employees; acting on employee problems; and recommending employee promotions, transfers, discipline, discharge and salary increases.

Reviews the work of subordinates for completeness and accuracy; evaluates and makes recommendations as appropriate; offers advice and assistance as needed.

Ensures the adequate training of division staff.

Develops division budget for approval; approves and monitors division expenditures.

Maintains knowledge of current and pending legislation affecting delinquent tax collection; recommends changes in County procedures as appropriate.

Coordinates division activities with various other County departments and government agencies as necessary.

Provides a variety of information to the public regarding tax collection procedures, policies and methods; monitors and evaluates customer service.

Prepares and distributes delinquent tax notices for all unpaid accounts; notifies lien holders, attorneys, heirs and other parties on delinquent accounts; prepares newspaper advertisements listing delinquencies; posts levy notices on properties.

Coordinates and conducts tax sales; distributes tax sale funds to proper accounts.

Receives, receipts and posts tax payments; issues refunds as appropriate; prepares daily bank deposits; reconciles monthly bank statements; transfers monthly revenue to County Treasurer; prepares related financial reports and statements.

Ensures the maintenance of accurate, complete and up-to-date division records.

Attends seminars and training as required to maintain job knowledge and skills; attends meetings as required or appropriate.

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Receives and reviews various records and reports including mobile home title reports, deeds, bankruptcy notices, etc.

Prepares and/or processes budget documents, daily/monthly collection reports, monthly apportioning reports, tax digest report, tax notices, levy sheets, check requests, newspaper ads, and various other records, reports, memos, correspondence.

Refers to policy and procedure manuals, computer manuals, laws/codes/ordinances, directories, maps, etc.

Operates a vehicle and a variety of equipment such as a computer, printer, fax machine, copier, calculator, telephone, etc.

Uses clerical and computer supplies.

Interacts and communicates with various groups and individuals such as the County Supervisor, other County officials, subordinates, other County personnel, taxpayers, S.C. Department of Revenue, other government agencies, sales representatives, financial institutions, attorneys, and the general public.

#### **ADDITIONAL JOB FUNCTIONS**

Performs general administrative/office duties as required, including typing reports and correspondence, entering computer data, copying and filing documents, sending and receiving faxes, ordering office supplies, answering the telephone, etc.

Performs related duties as required.

#### **MINIMUM TRAINING AND EXPERIENCE**

Requires an Associate's degree in business, accounting or related field supplemented by three to five years of experience in government finance, accounting or collections, or and equivalent combination of education, training and experience that provides the required knowledge, skills and abilities.

#### **MINIMUM QUALIFICATIONS OR STANDARDS REQUIRED**

##### **TO PERFORM ESSENTIAL JOB FUNCTIONS**

**Physical Requirements:** Tasks involve the ability to exert very moderate physical effort in light work, which may involve some lifting, carrying, pushing and/or pulling of objects and materials of moderate weight (up to 20 pounds). Tasks may require extended periods of time at a keyboard or workstation.

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

**Interpersonal Communications:** Requires the ability of speaking and/or signaling people to convey or exchange information. Includes giving assignments and/or directions to subordinates and receiving direction and instruction from supervisor.

**Language Ability:** Requires ability to read a variety of policies and procedures, tax manuals, maps, computer manuals, codes and ordinances, etc. Requires the ability to prepare billing invoices, various reports, records, correspondence, etc. with proper format, punctuation, spelling and grammar, using all parts of speech. Requires the ability to speak with and before others with poise, voice control and confidence.

**Intelligence:** Requires the ability to apply principles of logical thinking to define problems, collect data, establish facts and draw valid conclusions; to deal with several abstract and concrete variable. Requires the ability to apply influence systems in managing a staff to learn and understand relatively complex principles and techniques; to make independent judgements in absence of supervision; to acquire knowledge of topics related to primary occupation. Must have the ability to comprehend and interpret received information.

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**Verbal Aptitude:** Requires the ability to record and deliver information, to explain procedures, to follow and give verbal and written instructions; to counsel and teach employees. Must be able to communicate effectively and efficiently in a variety of technical and/or professional languages including finance, budgeting, collections, personnel, etc.

**Numerical Aptitude:** Requires the ability to add and subtract totals, to multiply and divide, to determine percentages and decimals and to determine time. Must be able to use basic accounting mathematics.

**Form/Spatial Aptitude:** Requires the ability to inspect items for proper length, width and shape, and visually read various information.

**Motor Coordination:** Requires the ability to coordinate hands and eyes using office machinery; to operate motor vehicles.

**Manual Dexterity:** Requires the ability to handle a variety of items, keyboards, office equipment, control knobs, buttons, switches, catches, 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 when confronted with emergency situations or tight deadlines. The worker may be subject to tension as a regular, consistent part of the job.

**Physical Communications:** Requires the ability to talk and hear: (talking: expressing or exchanging ideas by means of spoken word; hearing: perceiving nature of sounds by ear).

## **PERFORMANCE INDICATORS**

**Knowledge of Job:** Has thorough knowledge of the methods, procedures and policies of the County as they pertain to the performance of duties of the Delinquent Tax Collector. Has knowledge of the functions and interrelationships of the County and other governmental agencies. Is knowledgeable in the laws, ordinances, standards and regulations pertaining to the specific duties and responsibilities of the position. Has considerable knowledge of the principles and practices of government billing and collections. Is able to ensure division compliance with all laws and regulations and control the activities of the division through effective supervision. Is able to make sound, educated decisions. Knows how to plan, organize and direct a clerical support staff. Knows how to apply supervisory and managerial concepts and principles; has knowledge of administrative principles involved in developing, directing and supervisory various programs and related activities. Has the ability to offer instruction and advice to subordinates regarding departmental policies, methods and regulations. Is able to perform employee evaluations and to make recommendations based on results. Has the ability to offer training and assistance to co-workers and employees of other departments as required. Is able to take the initiative to complete the duties of the position without the need of direct supervision. Has the ability to plan, organize and prioritize daily assignments and work activities. Has good organizational, technical and human relations skills. Has the ability to learn and utilize new skills and information to improve job performance and efficiency. Has knowledge of proper English usage, punctuation, spelling and grammar. Has knowledge of modern office practices and technology; has skills in the use of computers for word and data processing. Is able to read and interpret complex materials pertaining to the responsibilities of the job. Is able to assemble and analyze information and make written reports and records in a concise, clear and effective manner. Is able to prepare and manage assigned budgets. Has comprehensive knowledge of the terminology and various professional languages used within the department. Knows how to maintain effective relationships with personnel of other departments, professionals and members of the public through contact and cooperation; is able to

communicate effectively with customers in confrontational situations. Knows how to react calmly and quickly in emergency situations.

**Quality of Work:** Maintains high standards of accuracy in exercising duties and responsibilities. Exercises immediate remedial action to correct any quality deficiencies that occur in areas of responsibilities. Maintains high quality communication and interaction with internal and external entities with whom the position interacts.

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**Quantity of Work:** Performs described Essential Functions and related assignments efficiently and effectively in order to produce quantity of work which consistently meets established standards and expectations.

**Dependability:** Assumes responsibility for completing assigned work. Completes assigned work within deadlines in accordance with directives, policy, standards and prescribed procedures. Maintains accountability for assigned responsibilities in the technical, human and conceptual areas.

**Attendance:** Attends and remains at work regularly and adheres to policies and procedures regarding absenteeism and tardiness. Provides adequate notice to higher management with respect to vacation time and leave request.

**Initiative and Enthusiasm:** Maintains an enthusiastic, self-reliant and self-starting approach to meet job responsibilities and accountabilities. Strives to anticipate work to be accomplished, and initiates proper and acceptable action for the completion of work with a minimum of supervision and instruction.

**Judgement:** Exercises analytical judgement in areas of responsibility. Identifies issues or situations as they occur and specifies decisions objectives. Identifies or assists in identifying alternative solutions to issues or situations. Implements decisions in accordance with prescribed and effective policies and procedures and with a minimum of errors. Seeks expert or experienced advice where appropriate and researches issues, situations and alternatives before exercising judgement.

**Cooperation:** Accepts supervisory instruction and direction and strives to meet the goals and objectives of same. Questions such instruction and direction when clarification of results or consequences are justified, i.e., poor communications, variance with established policies or procedures, etc. Offers suggestions and recommendations to encourage and improve cooperation intra- and inter- departmentally.

**Relationships with Others:** Shares knowledge with managers, supervisors and co-workers for mutual benefit. Contributes to maintaining high morale among all employees. Develops and maintains cooperative and courteous relationships inter- and intra-departmentally, and with external entities with whom the position interacts. Tactfully and effectively handles requests, suggestions and complaints in order to establish and maintain good will. Emphasizes the importance of maintaining a positive image.

**Coordination of Work:** Plans and organizes daily work routine. Establishes priorities for the completion of work in accordance with sound time-management methodology. Avoids duplication of effort. Estimates expected time of completion of work elements and establishes a personal schedule accordingly. Attends required meetings, planning sessions and discussions on time. Implements work activity in accordance with priorities and estimated schedules.

**Safety and Housekeeping:** Adheres to all established safety and housekeeping standards. Ensures such standards are not violated.

**Planning:** Plans, coordinates and uses information effectively to enhance activities and production. Knows and understands expectations regarding such activities and works to ensure such expectations are met. Develops and formulates ways, means and timing to achieve established goals and objectives. Effectively and efficiently organizes, arranges and allocates manpower, financial and other designated resources to achieve such goals and objectives.

**Organizing:** Efficiently organizes own work and that of subordinate staff. Ensures that personnel understand what results are expected of them, and that each is regularly and appropriately informed of all matters affecting or of concern to them.

**Staffing:** Works with upper management, where appropriate, to select and recommend employment of qualified personnel. Personally directs the development and training of personnel under charge, ensuring their proper induction, orientation and training.

**Leading:** Provides a work environment which encourages clear and open communications. Has a clear and comprehensive understanding of the principles of effective leadership and how such principles are to be applied. Provides adequate feedback to personnel under charge concerning their performance. Commends and rewards personnel under charge for outstanding performance, and takes timely and appropriate disciplinary action as necessary. Exercises enthusiasm in influencing and guiding others toward achievement of established goals and objectives.

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**Controlling:** Provides a work environment which is orderly and controlled. Coordinates, audits, and controls manpower and financial resources efficiently and effectively. Coordinates, audits, and controls the utilization of materials and equipment efficiently and effectively. Has a clear and comprehensive understanding of established standards, methods and procedures.

**Delegating:** Assigns duties as necessary and/or appropriate to meet goals, enhance abilities of personnel under charge, build their confidence and assist them in personal growth. Has confidence in personnel under charge to meet new or additional expectations.

**Decision Making:** Exercises discretion and judgement in developing and implementing courses of action affecting functions under charge. Recognizes when a particular policy, procedure or strategy does not foster the desired result, and moves decisively and explicitly to develop and implement alternatives.

**Creativity:** Regularly seeks new and improved methodologies, policies and procedures for enhancing the effectiveness of functions under charge. Employs imagination and creativity in the application of duties and responsibilities. Is not adverse to change that supports achievement of goals and objectives.

**Human Relations:** Strives to develop and maintain excellent rapport with personnel under charge. Listens to and considers their suggestions and complaints, and responds appropriately. Establishes a work environment to promote and maintain mutual respect.

**Policy Implementation:** Has a clear and comprehensive understanding of policies regarding functions under charge and the function of the organization. Adheres to policies in the discharge of duties and responsibilities, and ensures the same from personnel under charge.

**Policy Formulation:** Maintains awareness of changes in operating philosophies and policies, and routinely reviews policies to ensure any changes in philosophy or practice appropriately incorporated into functions under charge. Recognizes and understands the relationship between operating policies and practices and morale and performance. Strives to ensure that established policies enhance some.

**DISCLAIMER:** This job description is not an employment agreement or contract. Management has the exclusive right to alter this job description at any time without notice.