

## **TAX COLLECTOR**

### **JOB SUMMARY**

Responsible for administering the Town's collection program, including the collection, and recording of all taxes and assessments. Serves as Tax Collector to the Town as prescribed by State law. (RSA 41:35, 40:80)

### **SUPERVISION RECEIVED**

Performs duties independently, making decisions concerning all areas of tax collection, using own technical judgment and outlined federal, State, and local ordinances, laws, and regulations. Records are reconciled monthly with Town Treasurer's records. Records are audited annually by the town auditor or by an independent auditing firm, and are subject to review by the New Hampshire Department of Revenue Administration.

### **SUPERVISION EXERCISED**

Provides general supervision to the Deputy Tax Collector.

### **EXAMPLES OF ESSENTIAL DUTIES**

(The listed examples are illustrative only and may not include all duties found in this position.)

1. Prepares property, yield, & sewer tax bills; mails out tax bills. Accepts and records payments for taxes. Issues receipts and posts payments to individual accounts. Makes weekly deposits to Town Treasurer, or more often, as needed. Reconciles collection totals with the bank and Treasurer.
2. Computes future interest for payments to be made at a later date and interest on overdue taxes. Prepares a list of delinquent taxes and sends out overdue notices. Mails notices of impending tax liens. Places liens on properties; files liens at the Registry of Deeds; performs title searches; sends notices to mortgage companies of tax lien placements. Releases liens with Registry of Deeds when taxes are paid.
3. Maintains permanent records of taxes billed and paid, tax liens placed and released, and Current Use liens released. Maintains corrections to property and sewer warrants.
4. Sends notices of impending tax deed to property owners and mortgage companies; maintains copies of notices and certified mail receipts. Prepares tax deeds and delivers to Board of Selectmen. Signs tax deeds and files at Registry of Deeds.
5. Responds over the telephone or in writing to public inquiries about valuations and as to the status of taxes and tax rates. Checks records for banks, realtors, and lawyers.
6. Consults with Board of Selectmen on budget and policy matters.
7. Prepares required State and Federal reports. Prepares annual departmental report for the Town Report. Prepares year-end records for annual audit.
8. Performs other related duties as required.

### **KNOWLEDGE, SKILLS, AND ABILITIES RECOMMENDED**

Thorough knowledge of Town, State and federal laws and ordinances regarding local taxation, tax sale procedure and reporting; considerable knowledge of principles and procedures of modern accounting; considerable knowledge of standard office practices, procedures, and equipment. Skill in the use of a personal computer and standard office software, especially spreadsheet software; skill in the use of a calculator. Ability to speak and write effectively; ability to attend to detail; ability to prepare accounting reports; ability to interpret laws and regulations as they relate to taxation; ability to apply mathematics to specific tax computation problems; ability to establish and maintain effective working relationships with the public, selectmen, town departments, boards and committees, and state officials. High school diploma or equivalent with experience in accounting or finance (governmental accounting or taxation experience preferred); OR any equivalent combination of education and experience which demonstrates possession of the recommended knowledge, skills, and abilities. Being a New Hampshire resident is required.

## **DEPUTY TAX COLLECTOR**

### **JOB SUMMARY**

In accordance with NH RSA's each town may have a deputy tax collector who shall be qualified in the same manner as the tax collector and who shall perform all the duties of the tax collector in case of the tax collector's absence by sickness, resignation, or otherwise. A deputy tax collector shall be appointed by the tax collector with the approval of the board of selectmen.

Approved: July 10, 2006