

DELINQUENT TAX COLLECTOR

JOB PURPOSE AND SUMMARY

This is tax collection work for the County Treasurer's Office. The employees within this classification are responsible for tracking and collecting overdue, delinquent, or potentially delinquent, property taxes which are due to the County. Work includes compiling legal action to distraint the property, or initiate foreclosure. Employees apply knowledge of statutes regarding property taxes, foreclosure, bankruptcy, seizures, credit investigations, and collections to developing strategies to collect due taxes. Effective performance of collection responsibilities will result in the county receiving past taxes due. The impact of errors potentially may result in incurring liabilities through improper protection of property when distrained, in legal action reversing distraintment or collection functions, or in termination of foreclosure proceedings. The employees spend approximately half of the work schedule driving from site to site attempting to make personal contact with owners, to trace and distraint property. The balance of the work is performed in the office setting.

Personal contact is typically high in this classification. Daily contacts are made with property owners, office staff, court employees, and other agencies. Purpose of the contacts is to obtain facts, convey information directly related to the work being performed, and to persuade and encourage owners to pay delinquent taxes.

Incumbents report to the Fiscal Operations Manager. The supervisor makes assignments by defining objectives, priorities, and deadlines and assists with unusual situations or problems. Work performed in the field requires discretion and judgement and independent decision making.

KEY OR TYPICAL TASKS AND RESPONSIBILITIES:

- Compiles list of overdue taxes on personal property which has been identified and appraised by the County Assessor. Sends follow-up letters; personally contacts owners not responding; discusses reason(s) for tax delinquency.
- Collects data pertaining to personal or real property that is subject to distraint or foreclosure. Initiates legal action often requiring coordination with the Prosecuting Attorney's Office. Notifies property owners of due dates for payment to avoid foreclosure or distraint costs. At the discretion of the Treasurer, the foreclosure or distraint sale continues by posting legal notices, publishing notices, filing documents with the County Clerk and ordering title searches.
- Prepares documentation for the sale of property, distributing the monies received to the proper funds; handles any payment of funds over the costs to the owner of record; issues and records Treasurer's deeds.

- Contacts taxpayers by telephone, correspondence, or personally to effect proper collection of taxes. Negotiates payment with taxpayers and creditors.
- Monitors status and operability of businesses and other establishments after serving distraint notices by personal contact and visitation to premises.
- Handles the preparation for the sale of property; researches the legal description and inventory and taxes owed the County; posts legal notices, prepares the sale documentation and applicable deeds.
- Responds to telephone and walk-in inquiries from the public, attorneys and public officials concerning matters within scope of responsibility. Answers questions related to individual taxpayer accounts.
- Prepares documentation for bankruptcy claims. Maintains bankruptcy manuals including processing partial payments. Represents the Treasurer at creditor meetings to determine division of the remaining assets of the taxpayer.
- Prepares collection files for cases involving litigation; distrains, seizes, tags and lists property; establishes Keeper Power for distrained goods; may assist County Sheriff's office in eviction proceedings.
- Serves as County Auctioneer by planning, coordinating and organizing auction, itemizing all proceeds from auction and issuing bills of sale to purchasers.
- Attends meetings and conferences and serves on County committees as the Treasurer's representative.
- Issues Delinquent Notices and Warrants of Distraint, traces property ownership and property liens; works closely with other public and private offices.
- Contacts businesses which sell or liquidate stock to insure collection of advance personal property taxes.
- Maintains records of personal property tax collections; prepares an annual list of delinquent taxes on personal property showing the percentage of collections to present to the County Commissioners as required by law; prepares an annual list of uncollectible personal property taxes to be canceled by the County Commissioners.
- Assists in other sections of the Treasurer's Office as work load requires which may include helping the public at the counter, receiving cash for taxes and issuing receipt, answering phones and processing mail.
- Performs other related duties as required.

QUALIFICATIONS**Education and Experience:**

- Two years of credit investigation or collection experience;
- OR-**
- Two years of bookkeeping, record keeping, or tax preparation experience;
- AND-**
- Possession of or ability to obtain a valid motor vehicle operator's license.

Knowledge of...statutes pertaining to real and personal property taxes, tax seizures and sales, including Lien of Taxes, Certificates of Delinquency and Recovery; techniques of credit investigation and collection; necessary procedures of distraints, from postings to public sale of property; fundamentals of office practices and collections bookkeeping; federal bankruptcy statutes, specifically 7, 11, and 13; some geographic or cartographic knowledge of Clark County; and so forth.

Ability to...assess people and situations accurately, and to establish tactful, persuasive and sympathetic relationships with tax-delinquent property owners while following through with required legal proceedings; understand, analyze, interpret and apply related laws, codes, regulations and concepts to the work assignment; communicate clearly, orally and in writing, related laws, codes, regulations and concepts to interested parties in a tactful and courteous manner; establish and maintain effective and positive work relationships with co-workers, supervisors, other County departments and public and private agencies; perform basic bookkeeping, record keeping and research functions; work rapidly and accurately with numbers; operate standard office equipment, such as copiers, typewriters, computer terminals and adding machines; and so forth.

WORK ENVIRONMENT & PHYSICAL DEMANDS:

The work environment has various disagreeable elements which may cause stress to the employees. Incumbents are periodically exposed to hostile, angry people as they attempt to collect taxes, distraint property, or initiate foreclosure. Field activities of the classification require incumbents to drive through the county in all kinds of weather and other various road conditions. When not in the field, incumbents perform work in an office setting.

Office Use: 6/20/00