



TAX COLLECTOR

Nature of Work:

This position is responsible for the administrative and financial work in the issuance of tax bills and the collection and recording of all excise taxes and property taxes assessed by the Assessors against all real estate and personal property. The Tax Collector maintains tax records for all accounts and prepares regular reports of collected monies and delinquent properties for the State, Board of Selectmen (BOS), and townspeople.

The Tax Collector has considerable independence of action in accordance with applicable laws and following generally accepted accounting principles. The authority of the Tax Collector comes from State law. This work requires extensive interaction with taxpayers, citizens, real estate agents, and State officials. Most duties involve the use of computers and various software and accounting programs.

The Tax Collector supervises the Deputy Tax Collector and oversees other staff involved in the collection and recording of tax receipts.

This position is appointed by and responsible to the Board of Selectmen and serves for the tax committal term or duration of any uncollected taxes. The Tax Collector is resworn annually.

Essential Duties and Responsibilities:

Duties include but are not limited to:

- Issuing tax bills and multiple billings based on the Commitment warrant and the information maintained by the Assessors Agent.
- Calculating excise taxes due on motor vehicles, mobile homes, and camper trailers.
- Receiving, recording, and balancing all payments for real estate, excise, and personal property taxes made at the counter or by mail.
- Processing payments and issuing receipts for current and delinquent property taxes and maintaining computer records. This includes dealing with payments by owners in common, errors, and bad checks.
- Granting discounts on taxes due and assessing and collecting interest on overdue taxes when approved by vote of the townspeople.
- Processing tax adjustments including but not limited to crediting abatements and billing supplemental taxes.
- Preparing and depositing all property and excise tax receipts with the Town Treasurer daily.

Maintaining and updating mortgage information.

- Preparing, processing, and recording all tax liens and discharges as directed by the Assessors in accordance with State regulations.

Preparing a final statement with supporting documentation when appropriate for the BOS in preparation for their signing the Discharge and Certificate of Settlement of Taxes.

- Maintaining records and making reports of collected and delinquent taxes to the Board of Selectmen including providing receipts for money paid to the Treasurer as requested but at least every two months and to the Townspeople as requested but at least annually in the Town Report.
- Maintaining records of excise taxes collected and making reports monthly to the BOS.
- Providing information to citizens, real estate agents, title companies, law offices, and others on property taxes.
- Assisting at the counter and providing other services as needed.
- Supervising the work of the Deputy Tax Collector: planning, assigning, delegating, reviewing, and evaluating the work and performance of this subordinate.

Overseeing other staff in collecting and recording real estate, excise, and personal property taxes.

- Maintaining membership in applicable peer organizations.
- Attending training sessions to keep abreast of legislative and procedural changes.

Note: Any task associated with the above mentioned responsibilities may be delegated to a subordinate as allowed by law; however, the responsibility for the proper performance of these duties remains with this position.

Requirements of Work:

- Knowledge and understanding of the State statutes relating to the duties and responsibilities of municipal tax collectors.
- Working knowledge of the principles and practices of municipal accounting.
- Working knowledge of the principles and practices of municipal cash management.
- Thorough knowledge of the lien process.
- Thorough knowledge of excise tax collection laws and updates.
- Knowledge of modern office procedures, practices, and equipment including photocopiers, fax machines, calculators and proficiency in computers and various software and accounting programs.
- Ability to maintain computer records and prepare computer generated reports.
- Thorough knowledge of the Right to Know laws.
- Ability to exercise discretion, tact, and diplomacy at all times.
- Commitment to protect the confidentiality of the citizenry.
- Ability to establish and maintain effective working relationships with other Otisfield officials, employees, and department heads as well as officials from other towns and the State.
- Ability to work at times in very busy and hectic circumstances and to manage job related stress; be able to multitask, to organize and prioritize work as well be flexible and able to deal with the unexpected.
- Ability to plan, organize, supervise, review, and evaluate the work of subordinates.
- Ability to remain calm and deal courteously with the public, exhibiting exceptional customer service and problem solving skills, especially when dealing with upset customers.

Training and Experience:

Graduation from an accredited high school plus experience in the collection and management of monies and knowledge of the laws pertaining to property and excise taxes or any equivalent combination of experience and training.

Necessary Special Requirements:

- Must be 18 years of age.
- Must be a resident of the State of Maine.
- Must be a citizen of the United States.
- Must be bonded prior to accepting any taxes.

ADOPTED: August 5, 2009
TAFT