

DEPARTMENT: NIAGARA COUNTY TREASURER'S OFFICE
CLASSIFICATION: COMPETITIVE
APPROVED: FEBRUARY 16, 2024

CHIEF TAX CLERK

DISTINGUISHING FEATURES OF THE CLASS: This is a highly responsible position that involves the collection of taxes for Niagara County; maintaining and archiving historical tax collection records; coordinating and administering Niagara County tax foreclosure proceedings; and collaborating with the County Attorney's Office and Real Property Tax Services as well as with the Town and City Tax Collectors. The incumbent oversees the collection and accounting of daily cash receipts and maintains a database for filed bankruptcies against Niagara County properties. The incumbent works under the general direction of the County Treasurer and exercises independent judgment in planning and carrying out the details of the work according to prescribed policies and procedures. Exercises direct supervision over Tax Clerks. Does related work as required.

TYPICAL WORK ACTIVITIES:

1. Coordinates and administers Niagara County tax foreclosure proceedings including all record-keeping, notifications, title search requirements, collaboration with the County Attorney's Office, collection and accounting of monies, maintenance of tax agreement records, etc. The incumbent also collaborates with cities concerning foreclosures of property for nonpayment of Niagara County taxes;
2. Supervises and assigns office clerical work relative to tax collections, tax sales and all other tax procedures as well as the collection and accounting of all daily cash receipts;
3. Maintains a computerized property tax system that records all Niagara County tax related data;
4. Collaborates with City and Town Tax Collectors to properly maintain Niagara County tax data, collect taxes, and balance tax rolls;
5. Prepares, maintains, and balances ledgers for collection of Niagara County taxes including initial payments, adjustments, and final settlements from collectors;
6. Balances returned school and village tax rolls, maintains ledgers and prepares journal entries, collects unpaid taxes for the re-levy onto the following year's County tax roll working closely with the real property tax roll. Makes necessary adjustments and returns unpaid school and village tax amounts to the appropriate Treasurer and prepares vouchers and letters for same;
7. Collects delinquent taxes and credits proper accounts;
8. Calculates refunds to property owners relative to court ordered adjustments and correction of error proceedings from the Real Property Tax Office, prepares all journal entries for accounting of the adjustments, and maintains all necessary records for submission to the Real Property Tax Office;
9. Maintains and archives all tax related records in accordance with Records Retention Schedules;
10. Consults with representatives of the title companies, attorneys, banks, and taxpayers regarding assessments and tax payment problems;
11. Mails tax statements and collects Niagara County taxes from public utilities in the towns;
12. Corresponds with taxpayers regarding insufficient funds and reviews tax problems with public calling at office regarding incorrect assessments, incorrect tax levies, making adjustments with assessors when necessary;
13. Maintains records of County owned property taken by foreclosure, pays related property taxes, maintains ledger, and tracks the properties for the next auction;
14. Oversees the Niagara County Community College chargeback process;
15. Creates and maintains a file of individuals that have filed a claim in bankruptcy court;
16. Reconciles all tax accounts as necessary.

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CHIEF TAX CLERK CONTINUED

FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS: Thorough and complete knowledge of tax procedures, assessments, tax foreclosure proceedings, etc.; thorough knowledge of office terminology and equipment; good knowledge of all applicable State and local tax laws; good knowledge of business arithmetic and English; good knowledge of computerized property tax systems; ability to identify future issues, risks, and opportunities as they relate to the collection of property taxes and maintenance of tax related records; ability to read, write, speak, understand and communicate effectively to perform the essential tasks of the position; ability to identify, analyze and resolve complex issues; ability to effectively communicate both orally and in writing; ability to gather and organize pertinent data and to draw appropriate conclusions; ability to understand and effectively carry out complex oral and written instructions; ability to establish and maintain effective working relationships; ability to instruct subordinates and departmental representatives in program procedures; ability to supervise, plan and coordinate the work of subordinates and ensure completion of assigned tasks; ability to effectively use computer applications such as spreadsheets, word processing, calendar, e-mail and database software at an acceptable rate of speed and accuracy; sound judgment; integrity; resourcefulness; accuracy and thoroughness; tact and courtesy in dealing with others; neat personal appearance; physical condition commensurate with the requirements of the position.

MINIMUM QUALIFICATIONS:

SUGGESTED PROMOTIONAL QUALIFICATIONS: Two (2) years of permanent competitive status as a Tax Clerk in the Niagara County Treasurer's Office immediately preceding the date of exam.

OPEN COMPETITIVE QUALIFICATIONS:

Graduation from high school or possession of an equivalency diploma **AND** one of the following:

1. Graduation with a Bachelor's Degree and one (1) year of satisfactory full-time paid experience in the maintenance and compilation of financial records and accounts; **OR**
2. Graduation with an Associate's degree and three (3) years of satisfactory full-time paid experience in the maintenance and compilation of financial records and accounts,.

NOTE: Degrees must have been awarded by a college or university accredited by a regional, national, or specialized agency recognized as an accrediting agency by the U.S. Department of Education/U.S. Secretary of Education.