

**DEPARTMENT:** NIAGARA COUNTY TREASURER'S OFFICE  
**CLASSIFICATION:** COMPETITIVE  
**APPROVED:** OCTOBER 26, 2023

**TAX CLERK**

**DISTINGUISHING FEATURES OF THE CLASS:** This is an important position in the Niagara County Treasurer's Office involving the collection of taxes for Niagara County and working collaboratively with Office staff to facilitate tax foreclosure proceedings. The incumbent maintains records, receives cash payments, provides accurate municipal tax information, and conducts County tax searches and community college certificates of residency. The incumbent collaborates with the County Attorney's Office, Office of Real Property Tax Services and various municipal tax collectors. Wide leeway is allowed for the exercise of independent judgment in carrying out the details of the job in accordance with established laws, policies, and procedures. The employee receives general supervision from the Deputy Treasurer and County Treasurer. Does related work as needed.

**TYPICAL WORK ACTIVITIES:**

1. Prepares and processes tax searches to show status of County real estate taxes and assessments against individual properties from County tax records, plat books, maps, etc.;
2. Coordinates and administers Niagara County tax foreclosure proceedings including all recordkeeping, notifications, title search requirements, collaboration with the County Attorney's Office, collection and accounting of monies, maintenance of tax agreement records, and collaboration with cities concerning foreclosures of property for nonpayment of Niagara County taxes;
3. Reconciles property tax records and provides the general public with advice and counsel in all real estate tax matters;
4. Receives and records all types of cash payments, making proper entries and distribution of same to the daily record and issues receipts therefor;
5. Maintains accurate records of accounts receivable, recording all charges and credits in a timely manner, and balances all accounts periodically;
6. Prepares, maintains, and balances ledgers for collection of Niagara County taxes including initial payments, adjustments, and final settlements from collectors;
7. 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;
8. Has custody of and is accountable for the petty cash fund;
9. Reconciles cash drawer at the close of each day's business and prepares the daily bank deposit and ensures its accuracy and timeliness;
10. Makes cash payment to all witnesses appearing before the Grand Jury and Supreme and County Criminal Courts, checking all orders for accuracy and proper form;
11. Issues Certificates of Residence and maintains records for the Community College chargebacks;
12. 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;
13. Mails tax statements and collects Niagara County taxes from public utilities in the towns;
14. Creates and maintains a file of individuals that have filed a claim in bankruptcy court;
15. Participates in the administration of the Niagara County Community College chargeback process.

**CONTINUED**

## **TAX CLERK CONTINUED**

### **FULL PERFORMANCE KNOWLEDGES, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS:**

Good knowledge of tax collection and recording procedures, assessments, tax foreclosure proceedings, etc.; good knowledge of applicable state and local tax laws; good knowledge of the methods used in maintaining financial accounts and records; good knowledge of office terminology, procedures, routines, and equipment; good knowledge of computerized property tax systems; 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; 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; sound professional 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:** Graduation from high school or possession of an equivalency diploma **and** one of the following:

1. Graduation with a Bachelor's Degree; **OR**
2. Graduation with an Associate's Degree **AND** two (2) years of full-time paid experience in the maintenance and compilation of computerized financial records and accounts or cash handling; **OR**
3. Four (4) years of full-time paid experience in the maintenance and compilation of computerized financial records and accounts or cash handling.

**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.