TAX ADMINISTRATOR

DEFINITION OF WORK

Employee in this class plans, organizes, and directs programs for the assessment, valuation, revaluation, and collection of taxes for the County. An employee in this class leads, plans, organizes, assigns, and directs the work of a staff responsible for appraising property, listing taxes, reevaluating property, maintaining property records and files, land records and mapping, collecting taxes and handling appeals and public contacts on tax assessments. Duties include researching and developing new and revised procedures and forms to meet changing needs and to improve Departmental efficiency. Work involves developing goals and objectives, policies, procedures, and methods for program operations; handling budget and personnel matters; and working with sensitive and controversial issues in the tax assessment, valuation and revaluation, collection and garnishment program. Considerable independent judgment must be exercised in making final decisions regarding contested property values and legal points on tax assessment and collection matters. Work is performed in accordance with State statutes and local ordinances under the general supervision of the Board of County Commissioners. The position also reports to the County Manager for administrative and fiscal matters, and is reviewed through periodic conferences, reports, and an annual audit of all records.

EXAMPLES OF WORK

Employee in this class manages a staff of professional and support employees to assure that all required notices, postings, deadlines, and other laws, procedures, policies, and guidelines are met in the tax appraisal, listing, collection, and land records management systems; interprets and monitors the enforcement of County, State, and federal laws and rules of committees/organizations which pertain to taxation, appraisal, collection of revenues and land records management, zoning ordinances and other regulations; plans, organizes, and directs the evaluation of real and personal property which is subject to taxation by the County and the collection of these taxes; prepares the annual tax certification and annual tax levy or the County and all municipal jurisdictions located within the County; reports adjustments and amendments to the certification levy; approves releases, refunds and discoveries; supervises staff responsible for listing and appraising property, preparing tax books, preparing and mailing of tax bills, handling of appeals, discovering unlisted property, collecting funds and handling a variety of records, files, and information; hires, trains, motivates, coaches, and disciplines employees; establishes performance standards and conducts performance evaluations; plans and supervises the in-house reevaluation of property based on required State guidelines; plans and monitors operating budget; handles personnel issues; authorizes purchases and expenditures from budget; explains tax laws, policies and procedures to property owners, attorneys, real estate specialists, and the general public; researches and makes recommendations for use of automated systems and improved procedures in the tax administration program; reviews the North Carolina Machinery Act, the North Carolina Supreme Court decisions on tax cases; and the North Carolina Attorney General's ruling on ad valorem tax matters; advises and consults with County Attorney on cases involving tax matters; attends conferences and workshops to obtain knowledge relating to tax administration in North Carolina; and performs related work as required.

EMPLOYMENT STANDARDS

Education and Experience:

Graduation from a four-year college or university with a degree in finance, accounting, or public administration with six years of progressively responsible experience in taxation, finance; or an equivalent combination of education and experience.

Knowledge, Skills, and Abilities:

Thorough knowledge of State laws governing the administration of taxes on real and personal property and the collection of taxes; thorough knowledge of accepted practices in assessing real and personal, residential, commercial, and industrial property; thorough knowledge of Office practices and procedures and automation systems necessary to operate and administer a County tax system; considerable knowledge of the organization and functions of County government; considerable knowledge of modern leadership and managerial practices, and County personnel, budgeting, and purchasing policies; ability to evaluate and appraise a wide variety of real and personal property; ability to deal courteously and tactfully with the public; ability to establish and maintain an effective relationship with State and County officials, other departments, employees, and the general public; ability to handle sensitive and controversial tax appeals and other situations; ability to interpret and explain laws, policies, and procedures relating to listing and assessing property and tax collections; ability to plan, organize, and evaluate the work of employees; ability to organize work and establish priorities to meet guidelines and deadlines of the State.

SPECIAL REQUIREMENTS

Work requires the possession of the following certifications: real estate appraiser, certified collector, certified appraiser, certified assessor, and certified business property appraiser. Background check with local law enforcement agency required. Some positions within classification may require a valid North Carolina driver's license. Condition of Employment: Each applicant who is tendered an offer for employment for any position with Cumberland County shall be tested for the use of drugs specified in the County policy. Refusal to submit to testing or a confirmed positive test shall be basis for withdrawal of the conditional employment offer.

ADA REQUIREMENTS

Employees are subject to hazards associated with an office environment.

PHYSICAL REQUIREMENTS

Must be able to physically perform the life support functions of talking, reaching, stooping, kneeling, lifting, fingering, hearing, talking, and repetitive motions; must be able to perform light work exerting up to 20 pounds of force occasionally, and/or up to 10 pounds of force frequently, and/or a negligible amount of force constantly to move objects; must possess the visual acuity to prepare and analyze data and figures, fill out forms, and operate a computer and other office machinery.