

# TAX COLLECTOR DUTIES

## JOB SUMMARY

The position of Tax Collectors in the Town of Tilton is an elected position therefore must live in Tilton. The Tax Collector appoints the Deputy subject to approval of the Selectmen. The Deputy, by law, does not have to live in Town but a Deputy Town Clerk Tax Collector must.

The responsibilities are many and varied and are governed by State of New Hampshire RSA's and Administrative Rules. They also require direct interaction with the Board of Selectmen's Office.

I use the quote from Lyndon B. Johnson as my offices commitment to the Town of Tilton. *"I don't suppose we will ever get to the point where people are pleased to pay taxes, but we owe it to them to see that the collection is done as efficiently as possible, as courteously as possible, and always honestly."*

## SUPERVISION RECEIVED

Tax Collectors are governed by the following State Agencies:

- **NH Department of Revenue Administration**

## PRIMARY RESPONSIBILITIES/ DUTIES

The following is a partial list of specific job duties that are performed on a regular basis (in no particular format of importance):

- Work closely with tax payer answering questions, providing information.
- Process all payments as they are received.
- Balance cash and all accounts collected daily, depositing the same.
- Balance with the Town Treasurer and Financial Director monthly.
- Prepare year end report, MS61 and submit NH DRA.
- Prepare year end report for Town to be included in the Town Report along with MS61.
- Process and mail property tax bills, current use, yield tax, excavation, sewer liens, supplemental warrants and betterments as instructed by the Board of Selectmen...
- Prepare and mail delinquent notices for property taxes, current use, yield tax, excavation, sewer liens, supplemental warrants and betterments. Notice includes all prior year' liens.
- Coordinate and prepare all remaining unpaid accounts for impending lien notices to be mailed via certified mail. If the accounts are not paid by the due date, a tax lien is executed against the property, with a copy sent to the Registry of Deeds to be recorded. When the tax lien is paid in full, a redemption report is mailed to the Registry of Deeds so the lien can be released.
- Prepare deeding notices for tax lien accounts that are approaching the due date. These are sent via certified mail. The property is deeded to the Town for non-payment of tax liens; deeds sent to the Registry of Deeds for recording.
- Work closely with the Board of Selectmen, Town Administrator offices for instructions on how they would like my office to proceed.
- Hire a subcontractor to research owners of impending liens and mortgagees for notification of impending tax deed.
- Daily telephone calls from banks, mortgage companies, attorneys, real estate offices and the general public requesting tax information pay off figures and other information.
- Prepare paperwork on bankruptcies filing with the Court also keeping an accurate record of outstanding taxes due.

### PRIMARY RESPONSIBILITIES/ DUTIES CONTINUED

- Research old records for attorney's offices, property owners regarding property liens, etc.
- Accepts prepayments
- Refund overpayments
- Maintain accurate records/files.
- Pursue collection of returned checks.
- Accounts of the Tax Collectors are audited on a regular schedule, determined by the state agency themselves also by the Town's Auditors yearly

### KNOWLEDGE, SKILLS, AND ABILITIES REQUIRED

The State of New Hampshire provides many workshops during the course of the year in order to keep Tax Collectors up-to-date with the ever-changing requirements of Local, State and Federal Agencies. Most are mandatory in order maintain certification. Some are a result of new government programs. In addition to these workshops, the New Hampshire Tax Collectors Association provide and collectors with annual training opportunities including but not limited to workshops, conferences and a three year certification program, networking opportunities as well as informational release through newsletters and minutes of association board meetings.

## DEPUTY TOWN CLERK TAX COLLECTOR DUTIES OUTLINED

Assists the Town Clerk Tax Collector within the statutory authority allowed.

Provide excellent customer services to all in a fair and impartial manner and to carry out the mandates of the law.

### SUPERVISION RECEIVED:

Works under the direct supervision of the Town Clerk Tax Collector

### ESSENTIAL DUTIES:

- Must be capable of performing all duties of Town Clerk Tax Collector as previously describe.
- These duties include and not limited to:
  - Performs duties of Deputy Municipal Agent for the State of New Hampshire Motor Vehicle.
  - Performs duties and assists in all aspects in regards to: Election Processes, Dog Licensing, Cash Receiving, Vital Records, UCC's, Petition and Pole Licenses, Articles of Agreement, DES Applications, Voter Registration, etc.,
  - Balance and deposit daily for both Tax Collector and Town Clerk offices.
  - Financial Record Keeping & Reporting for the Tax Collector and Town Clerk offices.
  - Adheres to all State Statues and Laws.
  - Performs all duties along with assisting Tax Collector in regards to: Receiving and Inputting of Tax Payments, Research, Barrington Notices, Liening & Deeding, follow the protocol of the Board of Selectmen in regards to and not limited to abatements, warrants, etc.
  - Performs other related duties as required.