

- I. POSITION TITLE: **Tax Collector**
- II. SUPERVISOR: Executive Secretary
- III. GENERAL DESCRIPTION OF DUTIES: Principal Collector for the Municipality holds fiscal responsibility to the Town, collects taxes on vessels, boats, cars, real estate, personal property, and any other State and local taxes as required by law, involving routine to complex administrative and clerical work. Works in collaboration with the Town's five-person Financial Team, under the general direction of the Executive Secretary.
- IV. DUTIES AND RESPONSIBILITIES:
 - A. Prepares and issues all required real estate, personal property and excise tax bills per Massachusetts State General statutes and guidelines to each person assessed, resident and non-resident and affirms that tax bills are in a form approved by the Commissioner of Revenue. The Collector must follow specific mailing procedures such as preparing and executing Affidavits of mailing per MGL Chapter 60§3.
 - B. Collects all taxes as set forth in the tax list and warrant received from the assessors; assesses interest if due; Record, process and deposit tax payments at the bank daily; Tax Collector responsible for all revenues received until turned over to Town Treasurer and Town Accountant at least weekly. MGL Chapter 60§2
 - C. Maintains accurate records of payments received by type of tax levy.
 - D. Prepares tax lien lists and collects monies due against tax liens.
 - E. Works closely with the Assistant Assessor reviewing and accepting commitment lists, abatements and exemptions and preparing refunds as a result of abatements and/or exemptions.
 - F. Performs Tax Takings and Subsequent Tax Taking Duties and Recording Instrument of Taking (State Form 301) at the Registry of Deeds. Following MGL's Chapter 60§40,42,54,61
 - G. Appoints and supervises the Town's Contracted Deputy Collector MGL Chapter 60§92
 - H. Maintains prompt correspondence with taxpayers, lawyers, tax professionals and banks regarding tax accounts, as needed.
 - I. Interacts with other Town offices as necessary in order to complete the duties of Tax Collector.
 - J. Exercises considerable judgement and discretion.
 - K. Prepares annual budget and annual report. Attends Finance Comm. and Financial Team Meetings as needed.
 - L. Demonstrates good public relations with all visitors to the Town Hall and with fellow employees.
 - M. Completes all other related work as required.
 - N. Furnishes a fidelity bond with a surety (guarantee against default) from a surety company authorized to conduct business in the Commonwealth. Collector is liable for any breach of trust. If the collector is found liable for any loss the surety company will look to the collector and his personal assets for reimbursements. MGL Chapter 60§13
 - O. Prepares Municipal Lien Certificates for sales, transfers and refinancing of properties and exercises great caution in preparation of the certificate as an error may result monetary consequences.
 - P. Reconciles all tax accounts, deposits, budget and revenue reports monthly with the Accountant. Reconciles monthly abatements and exemptions when received from Assessor.

- Q. Notifies various Town Departments of Delinquent Taxpayers Status for the purpose of suspending, revoking or denying local licenses and permits per MGL Chapter 40§57 (a) Chilmark adopted this bylaw (STM 9/28/1995)
- R. Schedules monthly calendars to plan for upcoming mailings and due dates (for first mailing of bills, demands, initial warrants and final warrants).
- S. Monitors online credit card and Automated Clearing House (ACH) payments to ensure that all tax payments are posted to the correct taxpayer account and notify Software Company and/or taxpayer of any discrepancies. Additionally, reviews General Fund Checking Account for this activity.
- T. Provides the Auditors with a year-end report and generates detailed reports of tax balances outstanding for each type of tax and each year with balances remaining and prepares documents as requested.
- U. Yearly certifies with the Division of Local Services tax list of outstanding receivables.

The essential functions or duties listed are intended only as illustrations of the various types of work that may be performed. The omission of specific statements of duties does not exclude them from the position if the work is similar, related, or a logical assignment to the position.

Primary obligation as Principal Collector includes initiating new tax payment systems (as approved by the Commissioner of Revenue) to increase a positive cash flow for the municipality as needed for fiscal responsibility to the town and maintaining level of public trust.

These duties shall be performed appropriately to represent the decisions and policies of the Town of Chilmark and with respect and confidentiality for the parties involved.

Educate self in Town policies and procedures as they apply to this position. Participate in continuing education through classes and conferences as determined by the Executive Secretary and as required to retain certification as Certified Municipal Tax Collector.

- V. SUPERVISORY RESPONSIBILITIES: Supervises the Deputy Collector to make sure they keep a detailed cash book specifying total amount of tax, interest, fees and charges collected from the taxpayer. Maintain frequent correspondence with the Deputy, sending lists of delinquent taxpayers to go to demand, initial warrant, and then final warrant. Call Deputy Collector as needed for Motor Vehicle Excise information for delinquent taxpayers that need to renew their registration or license and clear delinquent status with the Registry of Motor Vehicles, once the Deputy or the collector receives payment.

VI. REQUIRED KNOWLEDGE, SKILLS AND ABILITIES:

- A. Minimum of two years college required; Four year degree or equivalent professional experience preferred.
- B. Knowledge of the basics of accounting, bookkeeping and municipal finance and taxation.
- C. Financial acumen, such as could be acquired through experience in bookkeeping, accounting or banking.
- D. Excellent oral and written communication skills.
- E. Outstanding organizational skills.
- F. Strong interpersonal skills to foster positive relations between the taxpayers and the Town.
- G. Ability to excel with little supervision; self-motivated and self-directed.
- H. Ability to become thoroughly versed in applicable sections of Chapter 59 and 60 and other applicable Massachusetts General Laws.
- I. Ability to complete accurate mathematical functions.

- J. Computer literate and able to operate the Town's Collection Systems
- K. Certification as Tax Collector required within three years of employment and must be able to travel to obtain such certification at Mass Collector and Treasurer Annual School yearly.
- L. Must attend Annual Conferences and courses off island to retain such certification.
- M. Able to generate cash flow reports and official statements for the Treasurer in a timely manner when requested.
- N. Ability handle frequent interruptions to assist customers in the office or on the phone.

VII. POSITION GRADE LEVEL: Grade: 11 37.5 hours per week

RECOMMENDED BY: The Human Resource Board Date: 10/5/2017 Chair: *Jay Keene*

APPROVED BY: The Board of Selectmen Date: 12/5/2017 Chair: *William R.*