

County of Humboldt Job Specification
REVENUE AND TAX TECHNICIAN
Classification 1126
FLSA: Non-Exempt



DEFINITION

Under general supervision, receives and balances monies collected by the County; pursues the collection of current and delinquent accounts involving taxes and all revenues due to the County; performs complex and varied office and field work related to collections activities, delinquencies collected, and assigned account balances; performs related duties as assigned.

SUPERVISION RECEIVED AND EXERCISED

Receives general supervision from assigned supervisory or management personnel. Exercises no direct supervision over staff.

CLASS CHARACTERISTICS

This is the journey-level classification in the Revenue and Tax Technician series. Positions at this level are distinguished by the performance of the full range of duties as assigned, working independently, and exercising judgment and initiative. Positions at this level receive only occasional instruction or assistance as new or unusual situations arise and are fully aware of the operating procedures and policies of the work unit. This class is distinguished from the Senior Revenue and Tax Technician in that the latter performs the more complex work assigned to the series, such as making daily investments and overseeing transfers of funds in support of investments, providing technical and functional direction over lower-level staff, and complex investigations and collections of revenue due to the County.

EXAMPLES OF TYPICAL JOB FUNCTIONS (Illustrative Only)

Management reserves the right to add, modify, change, or rescind the work assignment of different positions.

- Receives payment over the counter and through the mail; collects credit card information over the phone; credits appropriate accounts and calculates balance due; prepares receipts for payments.
- Receives, receipts, and posts payments to appropriate accounts; maintains and balances accounts; verifies account balances; calculates interest due.
- Balances treasurer's daily cash report; verifies deposits from other County departments; reconciles and balances County warrants.
- Responds to inquiries from the public, realtors, title companies, Superior Courts, other County departments, and other agencies and about tax payments, liabilities and filing deadlines, special assessments, business licenses and taxes, delinquent revenues, and other provisions of the tax and revenue codes.

- Prepares tax delinquency abstracts and prepares reports of paid delinquencies; prepares and files claims on behalf of County with bankruptcy court; prepares memoranda, letters, forms, data processing documents, and legal documents, following established formats.
- Prepares tax statements for banks and mortgage companies.
- Resolves NSF payments; maintains records of installment accounts; maintains and prepares publications of defaulted tax list; maintains files of defaulted property subject to auction; performs title searches and notifies parties of interest, account for redemptions, and release liens.
- Interviews, persuades, and corresponds with debtors to elicit payments and explain County policies and legal requirements; sets up payment schedules.
- Prepares and issues final demand notices for delinquent taxes; files liens against individuals and businesses; issues written demands to title companies regarding delinquent taxes, penalties, and interest.
- Obtains information on and locates debtors with delinquent accounts using skip tracing techniques, including credit reports and information from various governmental agencies.
- Obtains and verifies personal and financial information, including addresses, employment, earnings, property holdings, credit, bank accounts, assets, liabilities, and similar information from referring departments and other agencies; researches tax records and other County records to determine assets of debtors.
- Prepares and issues memoranda of costs, writs of execution, applications for earnings withholding, letters of instruction, abstracts of judgment, acknowledgments of satisfaction of judgment, and other court paperwork as required.
- Coordinates, collects, and enforces County collection efforts through correspondence and personal or telephone contact with debtors, law enforcement personnel, court personnel, other County departments and staff, credit bureaus, and other collection agencies as necessary.
- Pursues the application and claiming process with individuals to assure third party reimbursement when necessary.
- Prepares non-compliant accounts for legal action, including locating and determining value of assets; initiates and coordinates enforcement actions in court with County Counsel when necessary; testifies in court to verify information obtained during investigations; schedules hearing and court dates and files necessary paperwork with the court.
- Processes wage garnishments as necessary.
- Compiles and maintains various reports, including statistical reports on monthly activity, time utilization, and progress of collection activities.
- Receives and responds to inquiries from other County departments, the public, and other agencies.
- Attends various meetings and training as required or appropriate.
- Performs related duties as assigned.

Reasonable accommodations may be made to enable qualified individuals with disabilities to perform the essential functions.

QUALIFICATIONS

The requirements listed below are representative of the knowledge and ability required.

Knowledge of:

- Principles, procedures, and techniques of public agency investment and cash management.
- Principles, procedures, techniques, and sources of information related to collections and credit investigation work.
- Basic accounting and financial record keeping principles and practices.
- Business letter writing and the standard format for typed materials.
- Business arithmetic.
- Techniques for interacting with the public, often in situations which may be difficult or confrontational.
- Revenue generating strategies and customer complaint resolution.
- Court procedures related to collections.
- Techniques for providing a high level of customer service by effectively interacting with the public, vendors, contractors, and County staff.
- The structure and content of the English language, including the meaning and spelling of words, rules of composition, and grammar.
- Modern equipment and communication tools used for business functions and program, project, and task coordination, including computers and software programs relevant to work performed.
- Tax and revenue codes, licensing, and business permit regulations.
- Laws, regulations, ordinances, and codes related to the legal collection of debts, probate, seizure of property, real property transactions, credit investigation work, and bankruptcy.
- Prepare and maintain a variety of financial and statistical reports, records, journals, and files.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks
- Sources of information available in skip-tracing and collection work.
- Principles, procedures, systems, and methods of recordkeeping principles and procedures; and filing systems and methods.
- Current collection and legal procedures applicable to the collection of delinquent accounts.
- Principles, practices, and techniques used in interviewing to obtain information.
- Types of delinquent and receivable accounts.
- Collection, billing, claiming, and third-party eligibility procedures.

Ability to:

- Explain legal provisions and County policies regarding current and delinquent accounts and effectively persuading individuals to meet their obligations.
- Organize and maintain accurate revenue and collection records and files.
- Prepare and maintain a variety of financial reports, records, journals, and files.
- Prioritize work and coordinate several activities.
- Make accurate arithmetic calculations.
- Effectively use computer systems, software applications relevant to work performed, and modern business equipment to perform a variety of work tasks.
- Communicate clearly and concisely, both orally and in writing, using appropriate English grammar and syntax.
- Establish, maintain, and foster positive and effective working relationships with those contacted in the course of work.

- Gather information through interview and investigative work, evaluating data, drawing valid conclusions, and determining strategies for collecting accounts.
- Use tact, initiative, prudence, and independent judgment within general policy and legal guidelines.
- Understand, interpret, and apply all pertinent laws, codes, regulations, policies and procedures, and standards relevant to work performed.

Education and Experience:

Any combination of training and experience that would provide the required knowledge, skills, and abilities is qualifying. A typical way to obtain the required qualifications would be:

Equivalent to completion of the twelfth (12th) grade

and

Two (2) years of fiscal support experience involving the collection and balancing of large sums of money and interacting with the public.

Licenses and Certifications:

- Must possess a valid US driver's license upon date of application. Must obtain California driver's license following hire date per California DMV regulations.

PHYSICAL DEMANDS

- Mobility to work in a standard office setting and use standard office equipment, including a computer; primarily a sedentary office classification although standing in work areas and walking between work areas may be required; occasionally bend, stoop, kneel, reach, push, and pull drawers open and closed to retrieve and file information; ability to lift, carry, push, and pull materials and objects up to 10 pounds.
- Vision to read printed materials and a computer screen.
- Hearing and speech to communicate in person and over the telephone.
- Finger dexterity is needed to access, enter, and retrieve data using a computer keyboard or calculator and to operate standard office equipment.

ENVIRONMENTAL CONDITIONS

- Employees work in an office facility environment with moderate noise levels, controlled temperature conditions, and no direct exposure to hazardous physical substances.
- Employees may interact with upset staff and/or public and private representatives in interpreting and enforcing departmental policies and procedures.

ADDITIONAL REQUIREMENTS

- Some departments may require pre-employment screening measures before an offer of employment can be made (i.e., background screening, physical examination, etc.).