

# **Town Collector**

## Summary of Position Responsibilities:

The Town Collector performs highly responsible administrative, technical and supervisory functions related to the complete and overall operation of the Town Collector's Office, which is responsible for the collection of all real and personal property taxes, excises, betterments, recycle center fees, sewer and water fees. The Town Collector exercises independent judgment and initiative in the planning, administration and execution of the department's services, in the interpretation and application of laws, regulations and procedures. The Town Collector has access to, and must exercise discretion regarding, confidential and sensitive information. Errors could result in legal repercussions, loss of funds, deterioration of the Town's financial position, and/or adverse public relations.

## Description of Supervision/Supervisory Responsibilities:

The Town Collector is appointed by the Board of Selectmen, and reports to the Board. The employee is required to work independently, within established policies and procedures and the requirements of federal, state and local law (as applicable), with minimal direct supervision. The Town Collector supervises all departmental employees.

## Essential Functions of Job:

- Performs all functions of Town Collector required by Massachusetts General Laws, such as those contained in the attached summary, and as required by local law, policies and procedures
- Plans, directs and supervises the work of the Town Collector's Office, including preparation and administration of department budget
- Bills and collects all real estate, personal property and excise taxes, betterments, recycle center fees, sewer and water fees and other charges added to and committed as taxes; oversees the issuance of demands for delinquent excise, personal property and real estate accounts and processes tax title property
- Directs the collection of delinquent accounts; issues municipal lien certificates; responds to inquiries from taxpayers, attorneys, financial institutions
- Monitors the processing, accounting and maintenance of all related records
- Oversees the posting of all exemptions and abatements on real estate and reconciles with Assessor's office; oversees the posting of all refunds on computer for real estate and personal property; reconciles with refund sheets
- Assists in the preparation of annual reports and annual budget.
- Advises the Board of Selectmen on budget-related matters; provides advice on request from other Town officials
- Responds to inquiries and requests for information from the public, Town officials and employees, and other government officials, among others
- Performs similar or related work as required or assigned

### Minimum Competencies:

- Thorough knowledge of the principles and practices of tax collection, and the Massachusetts General Laws related to tax collection functions, and other applicable state and federal laws related to municipal finance and taxation
- Working knowledge of Open Meeting Law, Public Records Law, and State Ethics Law
- Ability to communicate effectively and professionally with, and establish and maintain cooperative relationships with, town officials, employees and staff, governmental representatives, and/or the public
- Ability to communicate effectively in written and oral form; aptitude with numbers
- Ability to work in high pressure situations, as necessary
- Good organizational skills; detail oriented, takes initiative and able to work independently
- Ability to handle multiple tasks, prioritize effectively, and meet deadlines
- Ability to plan and effectively manage Department budget
- Proficiency in word processing, spreadsheet, and database software (such as MS Word and Excel)
- Through knowledge of automated collection systems BMSI and Point Software
- Honesty, reliability, discretion, and good judgment essential

### Education and Experience/Other Requirements:

- High School Diploma required, Bachelor's Degree in Business Administration, Finance, Taxation, Accounting or related field preferred
- At least 5 years of progressively responsible experience in accounting, financial management, or municipal taxation; or any equivalent combination of education, training and experience which provides the required knowledge, skills and abilities to perform essential functions of the job
- Massachusetts Town Collector certification preferred, or certification required within three years of employment
- Ability to be bonded

### Physical Requirements/Work Location:

*The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.*

Town Offices, 215 North Main Street

This is an office-based job in a dynamic municipal office. While performing the duties of the Town Collector, the employee is required to: interact and communicate frequently with the public, government officials, other staff members and boards, and/or third parties transacting business with the Town; operate standard office equipment including computers and keyboards,

at efficient speed; and move throughout the municipal office. The Town Collector is required to attend occasional evening meetings.

FLSA status

This position is **non-exempt** under the Fair Labor Standards Act

*The above statements are intended to describe the general nature and level of work being performed by individuals assigned to this position. They are not intended to be an exhaustive list of all responsibilities, duties, and skills required. This job description does not constitute an employment agreement between the employer and employee, and is subject to change by the employer as the needs of the employer and/or requirements of the job change.*

Date adopted/revised: \_\_\_\_\_

DEPARTMENT OF REVENUE

DIVISION OF LOCAL SERVICES

TECHNICAL ASSISTANCE SECTION

**Collector**

Below is a summary of the duties of the tax collector and town collector as excerpted from the Collector's Manual, prepared by the Massachusetts Department of Revenue and the Massachusetts Collector's and Treasurer's Association (March 1997).

- As tax collector, possess authority to collect only real and personal property taxes, excises, betterments, and certain other charges added to and committed as taxes. (MGL Ch. 60 sec. 1, 2)
- As town collector, under a local acceptance statute (MGL Ch. 41 sec. 38A), has expanded authority to receive and collect all monies or accounts due a municipality.

*Responsibilities enumerated below apply to both town and tax collectors:*

- Furnish a fidelity bond with a surety (guarantee against default) payable to the city, town or district for the collector and appropriate staff. (MGL Ch. 60 sec. 13)
- Verify that commitments received are duly and properly signed.
- Prior to mailing, conduct visual spot check of printed bills to ensure completeness and accuracy of information (MGL Ch. 60 sec. 3, 3A), and compliance with DOR prescribed form (MGL Ch. 60 sec. 105). Verify that total amount due summed from printed bills matches the total on the signed commitment.
- Submit to the city or town clerk (and retain a copy) an "Affidavit as to Time of Sending Tax Bills" (State Tax Form 214). Execute a separate affidavit for each property tax or excise mailing. (MGL Ch. 60 sec. 3)
- Establish procedures for the daily collection, posting and deposit of money collected.
- Maintain a manual or electronic tax commitment list showing status of taxpayer account. (MGL Ch. 60 sec. 6).
- At least once per week, pay over to the treasurer a detailed report of all money received in the collector's office. (MGL Ch. 60 sec. 2).
- Maintain a tax receivable control, or cash book, (MGL Ch. 60 sec. 7) which records, by month, outstanding taxes due at the start of the period, with downward adjustments for collections, abatements, and exemptions, and upward adjustments for refunds. Reconcile the end-of-month daily deposits and turnovers to treasurer (MGL Ch. 60 sec. 2) and reconcile outstanding balance with accountant's records.
- Establish a procedure for sending tax demands (MGL Ch. 60 sec. 16) and initiating tax takings. (MGL Ch. 60 sec. 53, 54).
- When engaging the services of a deputy collector, ensure compliance with DOR regulations (IGR 90-219)
- Establish procedures to report bounced checks to accountant, generating municipal lien certificates (MGL Ch. 60 sec. 23). Establish procedures to run regular credit reports, research potential refund payments and create a refund schedule for the accountant.

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