

ASSOCIATE DIRECTOR OF TAX COLLECTION

TITLE:	Associate Director of Tax Collection
REPORTS TO:	Director of Financial Services and Board Treasurer
SUPERVISES:	Tax Processing Supervisor and Tax Specialists
JOB FUNCTION:	To develop, direct, and manage activities for three revenue streams in the collection and processing of the occupational license tax and utility gross receipts taxes due the Fayette County Board of Education, to ensure compliance with state and federal laws and regulations adopted by the Board.

PERFORMANCE RESPONSIBILITIES:

1. Administers and manages the process of collecting, auditing, monitoring, and filing legal complaints related to the occupational license tax and utility gross receipts tax.
2. Coordinates the department function with city officials at the Lexington-Fayette Urban County Government and outside legal counsel.
3. Oversee the tax processing function for two revenue streams of the occupational license tax and supervise the Tax Processing Supervisor.
4. Researches complex tax issues and represents the District in legal depositions, hearings, and public press releases.
5. Advises and assists accountants, attorneys, business owners, and other professionals nationwide in the interpretation of complex statutes pertaining to the rules, regulations, and application of the occupational license tax and utility gross taxes.
6. Establishes and revises Rules and Regulations and Ordinance governing the occupational license tax in collaboration with the Board Attorney.
7. Revise annually the official occupational license tax returns and refund applications to coincide with changes to federal/state returns and changes to our Rules and Regulations and Ordinance.
8. Directs the activity for the District's annual Form 1099-MISC and 1099-G efforts, including interpreting filing requirements, research, and response to B-notices issued by the IRS, electronic media filing, and accurate 1099 issuance to taxpayers.

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9. Manages a program for delinquent tax collection by reviewing taxpayer accounts and making referrals to outside counsel for legal action.
10. Approve and review both corporate and individual requests for refund.
11. Design, revise, and review taxpayer notification statements and correspondence. Provide technical and professional assistance to help taxpayers with form completion.
12. Propose and implement new collection methods to enhance tax revenue.
13. Prepare monthly financial reports for the Superintendent and District finance personnel in various formats indicating monthly collections, comparisons to previous periods, the profitability to delinquent collection efforts, and total refund reimbursements.
14. Reconcile monthly collection report and debit/credit adjustments made by the Lexington-Fayette Urban County Government. Identify and collect adjustments for processing errors.
15. Manage the process for filing bankruptcy claims.
16. Supervise and conduct training for tax collection personnel who audit taxpayer files for compliance and payment accuracy.
17. Attend and participate in deliberations of the Board of Education on policies regarding the occupational license tax.
18. Review and approve electronic versions of tax returns by various software vendors.
19. Administer personnel evaluations for Tax Office personnel.
20. Develop and manage the operating budget for the department.
21. Other duties as assigned.

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PHYSICAL DEMANDS:

- Work is performed while standing, sitting and/or walking
- Requires the ability to communicate effectively using speech, vision and hearing
- Requires the use of hands for simple grasping and fine manipulations
- Requires bending, squatting, crawling, climbing, reaching
- Requires the ability to lift, carry, push or pull light weights

KNOWLEDGE AND ABILITIES:

KNOWLEDGE OF:

1. Laws, rules and regulations, ordinances, and procedures of local tax collection required by local, state, and federal authorities.
2. Board policy pertaining to occupational license tax and utility gross receipts tax.
3. Local tax form preparation with cross-reference to federal and state returns.
4. Current tax laws governing Forms 1099-MISC and 1099-G.
5. Personal computer based word processing, spreadsheet, and database application software.

ABILITY TO:

1. Interpret and apply laws and regulations regarding the occupational license tax and utility gross receipts taxes.
2. Supervise and motivate collection staff.
3. Apply effective interpersonal skills in a hostile environment.
4. Collaborate effectively with professionals outside the organization.
5. Respond and adapt to constant change in tax laws and regulations.
6. Communicate effectively both verbally and in writing.
7. Work independently with little direction.

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EDUCATION AND EXPERIENCE:

- Bachelor’s Degree in Business Administration, or college level course work in business administration
- Five (5) years accounting &/or tax experience in local tax collection (including 3 years in a lead or supervisory capacity)

<i>Original Date:</i> <u> January 2002 </u>
<i>Revision Date:</i> <u> July 2012 </u>
<i>Revision Date:</i> _____
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