

## SUPERVISOR FOR TAX COLLECTION

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**TITLE:** Supervisor for Tax Collection

**REPORTS TO:** Director of Financial Services and Board Treasurer

**SUPERVISES:** Tax Collection Clerks

**JOB FUNCTION:** To develop, direct, and supervise activities for the collection 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.

### DUTIES AND RESPONSIBILITIES:

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- Administers and manages the process of collecting, auditing, monitoring and filing legal Complaints related to the occupational license tax and utility gross receipts taxes
- Coordinates the department function with city officials at the Lexington-Fayette Urban County Government and outside legal counsel
- Researches complex tax issues and represents the district legal deposition, hearings and public press releases
- 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 receipts taxes
- Establishes and revises the Rules and Regulation and Ordinance governing the occupational license tax in collaboration with the Board Attorney
- 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 Regulation and Ordinance.

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### DUTIES AND RESPONSIBILITIES (CONT.):

- 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, accurate 1099 issuance to taxpayers
- Manages a program for delinquent tax collection by reviewing taxpayer accounts and making Referrals to outside counsel for legal action
- Approve and review both corporate and individual requests for refund (approx. 600 annually).
- Design, revise, and review taxpayer notification statements and correspondence. Provide technical and professional assistance to help taxpayers with form completion
- Propose and implement new collection methods to enhance tax revenue.
- Prepare monthly financial reports for the Superintendent and district finance personnel in various formats indicating monthly collections, comparisons to previous periods, the profitability of delinquent collection efforts and total refund reimbursements
- Reconcile monthly collection report and debit/credit adjustments made by the Lexington-Fayette Urban County Government. Identify and collect adjustments for processing errors.
- Manage the process for filing bankruptcy claims.
- Supervise and conduct training for tax collection personnel who audit taxpayer files for Compliance and occupational license tax
- Attend and participate in deliberations of the Board of Education on policies regarding the occupational license tax
- Review and approve electronic versions of tax returns by various software vendors.
- Administer personnel evaluation for Tax Office personnel.
- Develop and manage the operating budget for the department.
- Maintains regular attendance
- Performs other duties as assigned.

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### PHYSICAL DEMANDS:

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- 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

### EDUCATION AND EXPERIENCE:

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- Bachelor's Degree in Business Administration or related field
- Ten (10) years' experience in local tax collection, including five (5) years in a lead or supervisory capacity). (preferred)

### LICENSES AND OTHER REQUIREMENTS:

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- N/A

*Original Date:* \_\_\_\_\_

*Revision Date:* 02/2001

*Revision Date:* 07/2012