

## **Champaign County Job Description**

**Job Title:** Tax Extension Specialist

**Department:** County Clerk

**Reports To:** Chief Deputy and County Clerk

**FLSA Status:** Non-exempt

**Employment Status:** Bargaining Unit - AFSCME General Unit

**Prepared Date:** April, 2004

**SUMMARY** Performs responsible mathematical and administrative work related to the calculation of real estate taxes within Champaign County.

**ESSENTIAL DUTIES AND RESPONSIBILITIES** include the following. Other duties may be assigned.

Performs various tasks related to the extension of real estate tax levies received from the taxing districts within the County; receives levies and related financial reports and ensures that levies are properly extended, that correct rates are used and that rates fall within truth in taxation limits.

Prepares worksheets of levy amounts and rates, determines drainage splits, determines amount of bonds, calculates 105% of previous tax extensions for truth in taxation and applies the tax cap formula where applicable.

Certifies County's rates and values to counties that have taxing districts that overlap into Champaign County and requests their rates and values; estimates when other counties fail to comply with County Clerk's Office's request; receives Railroad and Pollution Control values from the Department of Revenue and posts the values to the correct taxing districts; enters all information into the computer.

Performs tax redemption functions related to delinquent properties with the County; attends and records proceedings at the annual tax sale to ensure that delinquent taxes are handled correctly; prepares tax buyer record reports which lists tax redemptions and shows the date, certificate number, amount of sale, redemption figures and totals for the month; sends reports to tax buyers the first of each month and an annual report at the end of the year for 1099 purposes; the buyer reports must balance with the amount in the checking account deposited from redemptions.

Ensures that all redemptions, costs related to filing for a tax deed and take notice fees are posted to the redemption book; re-assignments and extensions are also posted will data entered into the computer as well as the redemption book; issues tax deeds and prepares "sales in error"; records bankruptcies and forfeitures in the same manner. Prepares certifications, upon public request, that current and back taxes have been paid on a parcel.

Performs annexation and detachment tasks such as changing tax codes to ensure that taxpayers pay into proper districts; copies of changes are made for the State, voter registration, Supervisor of Assessments and Regional Planning; annexations, detachments, and code changes are recorded in the annexation book.

Prepares the State abstract containing taxing districts with assessed values, levies, rates, extension by funds, TIF District reports and Enterprise Zone reports.

Maintains files of levies, budgets, annual reports, bonds, drainage, TIF splits, EZ applications, tax certificates, take notices and information on tax sales; files are kept accessible to the public; serves visitors at the service counter and answers tax questions by telephone and correspondence.

Responsible for setting up new TIF districts with certification of the base value of the district and base year coming from the Village and copies of the map and legal description certified by the State; tax codes require change with new parcel numbers and base values to be determined by splits and combinations.

Responsible for checking all Enterprise Zone applications from the cities with any errors reported to their Planning Department for corrections; responsible for posting new parcels to the computer and showing base years, percentage of abatement, districts abating and new tax code; all abatements are also hand calculated and proofed against the computer.

Responsible for notifying taxing districts of the CPI for tax caps, figuring the tax caps by determining annexations, detachments and other necessary information needed to apply the tax cap formula.

Maintains records of drainage assessment rolls, posts new rolls, notifies attorneys of districts of all splits and combinations; posts all corrections and the percent of assessment to be put on the tax bills.

Prepares 1099s for tax buyers, PTAB report of adjusted assessed values and IDOT report for road and bridge funds.

Calculates rates that must be adjusted because of referenda, tax caps, enterprise zones or other reasons.

Makes decisions regarding the implementation of established procedures and must determine the accuracy and completeness of mathematical computations performed.

Maintains contact with the Supervisor of Assessments Office, Recorder of Deeds and County Treasurer; maintains periodic contact with the State's Attorney's Office, Illinois Department of Revenue, representatives of Champaign County taxing districts, tax departments of counties that have overlapping districts, and with cities that have TIF districts and/or Enterprise Zones.

Assists with storage and record retention for office documents.

May assist with the duties of a Deputy County Clerk as needed.

**SUPERVISORY RESPONSIBILITIES** May provide training and work direction to other Deputy County Clerks, but this job essentially has no supervisory responsibilities.

**QUALIFICATIONS** To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required.

**EDUCATION and/or EXPERIENCE** High school diploma or general education degree (GED) and two years of responsible office/clerical experience; or equivalent combination of education and experience. Accounting course work and a good mathematics background are essential. Requires knowledge of the English language and spelling, plus knowledge of modern office practices and procedures. Requires knowledge of the Election Code and Vital Statistics rules and procedures, plus extensive knowledge of tax laws. Should have knowledge of Microsoft Access, Excel and WordPerfect software programs.

**LANGUAGE SKILLS** Ability to read, analyze, and interpret data, legal documents, or governmental regulations. Ability to prepare reports, business correspondence, and lists. Ability to work under time constraints and deadlines highly desirable. Ability to effectively present information and respond to County Officials, employees and the general public.

**MATHEMATICAL SKILLS** Ability to work with mathematical concepts such as probability and statistical inference, and fundamentals of plane and solid geometry and trigonometry. Ability to apply concepts such as fractions, percentages, ratios, and proportions to practical situations.

**REASONING ABILITY** Ability to solve practical problems and deal with a variety of concrete variables in situations where only limited standardization exists. Ability to interpret a variety of instructions furnished in written, oral, diagram, or schedule form.

**CERTIFICATES, LICENSES, REGISTRATIONS** Registered voter and willing to take the oath as Deputy County Clerk.

**PHYSICAL DEMANDS** 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. While performing the duties of this job, the employee is frequently required to walk; sit; reach with hands and arms; and talk; or hear. The employee is occasionally required to stand; stoop; kneel; crouch; and use hands to finger, handle, or feel. The employee must occasionally lift and/or move up to 25 pounds. Specific vision abilities required by this job include close vision, distance vision, depth perception and ability to adjust focus.

**WORK ENVIRONMENT** The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Normal office conditions. The noise level in the work environment is usually quiet to moderate.

**Note: This document contains wording of a description of a general class of positions within the Champaign County salary administration program. The description contains examples of duties and responsibilities which may or may not be considered to be "essential functions" to a particular job or position with the job class. "Essential functions" are to be determined at the position or job level within each department.**