

## MORTGAGE TAX SUPERVISOR

DISTINGUISHING FEATURES OF THE CLASS: Work involves responsibility for examining in detail all mortgages, agreements, deeds, and other legal documents recorded in the County Clerk's Office for taxability under the New York State Tax Law. Duties include keeping complete and accurate accounting of all fees collected, generating reports as required, and assisting the public with all filings, applications, and questions. Work is performed under general supervision of the Supervisor, Registrar's Office. Supervision is exercised over lower level clerical staff. Performs related work as required.

TYPICAL WORK ACTIVITIES: (Illustrative Only)

Examines mortgages to determine if the mortgage is subject to tax;  
Computes mortgage tax to be collected and determines amount to be allocated to different agencies (such as Tax Districts, Metropolitan Transportation Authority, State \of New York Mortgage Agency, various counties) and collects affidavits for mortgages exempt from taxation;  
Determines if various documents, such as Mortgage Tax Agreements or Executory Contracts of Sale, are subject to taxation and collects tax and/or affidavit;  
Enters estoppel on mortgages per State Tax Commission and advises title company and mortgagee and computes and collects penalties on said mortgages and refunds monies per order of State Tax Commission;  
Enters mortgage data and tax data into AS400, assigning mortgage tax code and mortgage tax number and verifying mortgage tax clauses on document;  
Maintains a complete and accurate accounting of all mortgage tax held for apportionment;  
Ascertaines if parcels listed in legal description are eligible for mortgage tax exemption;  
Investigates mortgages located in two or more towns, counties, or states by reading the legal description, analyzing the tax map and ascertaines the assessed value;  
Prepares certificates of valuation and statement of facts and sends documentation to appropriate agency;  
Ascertaines whether appraisal, survey or subdivision and affidavit are required;  
Allocates and releases monies to various agencies per case number by apportionment or by order of the State Tax Commission;  
Compiles and balances daily and monthly tax data and prepares semi-annual mortgage tax receipts from said data;  
Notifies State Tax Commission regarding any irregularities in the distribution of tax;

Types correspondence, certificate of valuation, statements of facts and semi-annual mortgage tax receipts;  
Receives and checks for accuracy and completeness over the counter instruments for land records, court papers, judgments, liens and any other documents for recording filing and indexing, and computes and collects county Clerk's fees, mortgage tax and deed transfer tax;  
Receives and makes inquiries, and advises attorneys and title companies, regarding mortgage tax procedure;  
Assists the general public regarding fees, land records, judgments, court filings and liens;  
Acts as information clerk where knowledge of personnel location, office activities and established office procedure is involved;  
Issues certified copies of various documents;  
Performs a variety of related activities as required.

*Typical Work Activities are intended only as illustrations of possible types of work that might be appropriately assigned to an incumbent of this title. Work activities that do not appear above are not excluded as appropriate work assignments, as long as they can be reasonably understood to be within the logical limits of the job.*

FULL PERFORMANCE KNOWLEDGE, SKILLS, ABILITIES AND PERSONAL CHARACTERISTICS: Thorough knowledge of the New York State Tax Law; good knowledge of modern account keeping principles and procedures; skill in performing arithmetical calculations; ability to communicate effectively, both orally and in writing; ability to interpret and explain mortgage tax regulations; ability to work within prescribed time limitations; ability to establish and maintain effective working relationships; initiative; integrity; attention to details; tact; accuracy; thoroughness; good judgment.

MINIMUM QUALIFICATIONS: Either

- a) Associate's degree and (2) years experience in the review and maintenance of tax records or the examination of deeds, mortgages or records affecting title to real property, or a closely related function; or
- b) Graduation from high school or possession of a comparable diploma and four (4) years of experience as described in a) above; or
- c) An equivalent combination of training and experience as indicated in a) and b) above.

PLEASE NOTE: Education beyond the secondary level must be from an institution accredited or recognized by the Board of Regents of the New York State Department of Education as a post secondary, degree-granting institution.