

NEW TAX COLLECTOR'S WORKBOOK

III. SECURITY

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WORKPLACE SECURITY

1. PERSONAL SAFETY
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PERSONAL SAFETY

Personal safety can be addressed in terms of office space design, dealing with the public and contact with police.

Try to arrange your work area so when someone is making a payment you have to go to them. Try to have a counter, which is chest high and wide enough so the resident cannot reach over the counter to your workspace and where you can greet the taxpayers and accept payment. If that isn't available, discuss the physical layout of the office with the selectmen. Perhaps your office could be remodeled at very little cost. It isn't always necessary to cut yourself off from the public behind glass and walls in order to be safe. Sometimes this very effort creates a hostile environment and makes an unpleasant person even more so. If you can create a natural surveillance by windows or opening up your view, it creates a space where if those entering your office can see you they figure you can see them. Use signage to direct people so they go where you want them to. If you can maintain at least an arm's length distance over a counter from the public you should be at a comfortably safe position.

If you have a cash register, place it in a location so the customer cannot reach over the counter to pull money from the drawer. Placing such key items in strategic locations discourages someone from reaching over the counter and helping themselves. Placing certain items in proper locations is a good strategic maneuver as is NOT placing items in some locations. Keep your stapler and scotch tape holder out of reach or secured to the counter so an angry or desperate taxpayer will have nothing to pick up and toss at you.

If possible, have panic buttons installed on your desks, at the counter or at any other accessible place. These should be a direct link to your police department, or to another individual that would be of assistance in an emergency. Avoid false alarms since you want them to come when it is truly needed. Check to see if your panic buttons come up as panic or robbery. If it registers with the police as a robbery they will come more quickly. It is a good idea to talk to your police department about any individual that has caused you concern. Also if you have to be in your building alone after hours it would be wise to notify the police that you are alone so they can be available.

One of the best ways to stay safe is to learn how to deal with difficult people. Even when someone seems perfectly reasonable they can snap when provoked. A tax collector or town clerk must have patience, understanding and a sense of humor in order to deal with the public. Being a psychiatrist of sorts also helps. Things to remember when dealing with volatile people:

- * Approach in a friendly manner
- * Be a good listener
- * Try to avoid an argument

- * Show them respect and listen to their opinions
- * Don't tell them they are wrong
- * If you are wrong, admit it
- * Tell them you understand how they feel
- * Get them to agree with you on something, anything
- * Don't interrupt while they are talking
- * See the situation from the other point of view
- * Make it ok for them to feel the way they do
- * Use non-threatening posture
- * Become their "friend"
- * Control your temper. Your temper is one of your valuable possessions. Don't lose it.

Try to recognize what could become a crisis. Speech patterns are a good indication. If a person is confident and open his speech pattern should be clear, firm, direct, non-judgmental, expressive, and show no contempt.

If on the other hand a person's speech pattern demonstrates fear, hesitancy, anxiety, throat clearing, impatience, sarcasm, or just plain rudeness, you should take extra care. This is a situation, which could escalate into something more serious. You might work out an agreement with your local police department for contacting them in a hurry if necessary. Some towns set up a code word or name to use with other employees to signal they need help. For example, if you are with a volatile taxpayer, you may say to the secretary, "Jane King called this morning!" This signals the secretary to call the police department.

There are many other factors that could be elaborated on. Remember to use COMMON SENSE every minute of your day, and let it be your guide.

CASH SECURITY

After accepting payments, put the cash away or set it aside before answering questions. When the resident leaves, you can complete the transaction with no interruptions. Do make sure they have correctly made out the check or have given you the correct amount of cash before they leave your office. It is very easy to get distracted and forget to do the basics. Everyone remembers to put cash away but sometimes the accompanying paperwork is not so obvious. If you use a computer to enter your payments make sure that you enter the payment prior to putting the bill away. Place your checks with the tax bills, registrations or licenses and if cash is paid, note on the bill or registration that it was paid by cash. This will help when you balance at the end of the day. It is advisable that you balance each day even if you only remit to your treasurer weekly. It is also advisable that you balance at least monthly with your treasurer or finance department. It is much easier to find a problem and make corrections on a monthly basis rather than waiting until the end of the year for the audit.

RSA 41:35, Duties of Collector, mandates a collector to remit receipts at least on a weekly basis or on a daily basis at the discretion of the commissioner of revenue administration. The deposit may be deferred until the total is \$1,500. Failure to remit timely shall be cause for immediate removal from office. Town clerks can also be removed from office if deposits are not made according to RSA 261:165. One practice is to remit receipts to the treasurer by direct deposit into the town/treasurer's account.

Always keep a copy of the deposit slip you give to the treasurer for your own records. If you are a Municipal Agent for the State you are also required to remit daily and call in the

previous day's work.

Be certain that all of the day's transactions have been included in your deposit.

Make your deposit and do your recording. First you would enter all activity in your cash book or computer program, and second you would post from your cashbook to each appropriate warrant, or record of each transaction. If you are on a computer check to see that all the transactions have posted correctly to the appropriate areas.

If you are not making a bank deposit that day, store the cash in a secure, lockable place **where only you have access to it**. When you make your deposits to the bank:

- *Don't be predictable
- * Change your routine
- * Vary the time of day you go to the bank, take a different route if possible
- * Have the police escort you
- * Park as close to the bank entrance as possible
- * Let someone know in the office that you are leaving to make a deposit **and when you expect to return.**

If you are ever robbed here are some useful tips:

- * Make eye contact
- * Be patient and courteous
- * Be observant, practice identification techniques
- * Have a plan of action worked out ahead as to when you use the panic button
- * Stay as calm as possible
- * Obey instructions; don't try to be a hero
- * Keep anything that might be evidence (don't giveback any notes etc.)
- * Ask for identification

Ask the selectmen if the office is bonded (surety) RSA 41:6. A surety bond protects the town, not the tax collector. The surety company may go after the collector, especially in the case of fraud or any dishonest act.

RECORD SECURITY

Town Clerks are the record keepers of the towns and cities and have the responsibility of preserving and protecting all the vital records of the town as well as all the Town Meeting Minutes, election results, appointments, licenses and any other records as prescribed by the statutes.

The Tax Collector has the responsibility to protect Tax Records which are listed in RSA33-A:

Your Warrant: Once a tax collector has accepted the warrant from the selectmen, no changes can be made to it. This is especially important when it is computerized. No one should have access to your records except your deputy. It's a good idea to keep additional warrants such as Yield Tax, Current Use etc. with the bills and file according to years issued. It keeps them safe and easily accessible when needed.

Have you received a **recommittal**? RSA 41:36 states that the selectmen **shall** cause an audit of the records and make a new committal to all new collectors.

Cash Book or Computer Hard Copies: Keep all records of payments in a safe and available place. You will need these records to verify your postings when balancing.

Abatement Slips: Abatement slips are necessary since they act as a credit on the warrant. Look at it as a payment of sorts since it reduces the amount you will need to collect. (Never abate without a signed abatement slip). Keep those slips together by year in a safe place. You will need the total abatements granted in order to balance your books. The auditor will also need to see them to verify the amounts shown as credits.

Deposit Tickets and Remittance Advice Slips: Make a copy of your deposit slip and attach it to the remittance slip for that deposit. Keep it separate from other records in a safe and orderly place so if your records do not balance, you will have the deposit slip to verify the total deposited and remitted to the treasurer.

Liens and Deeds: Keep copies of all lien and deed notices that are sent by certified mail along with the return receipts or any letters returned to you. This will help you prove you sent the appropriate notices in a timely manner. Keep all recorded liens in a safe and protected place. Keep all released liens with the book and page stamped on them in a safe place as well. These will all be needed to prove you have done your liens properly. Deeds will go to the Selectmen or Town Manager to be recorded by the Town. You should also keep a copy of whatever you send to the registry of deeds for recording.

Computer Safety: Those who have access to the Internet need to be keenly aware of viruses that can affect your computer, especially your hard drive. Make sure you have adequate virus protection on your computer so that you don't lose critically important records stored on your hard drive. Also it is crucial that daily back-ups be done in case you need to restore lost data. It is far easier to restore from a back-up tape than manually recreating all your daily work.

QUIZ ON SECURITY

1. How often is a tax collector required to remit receipts to the treasurer?
 - A. Daily, if receipts exceed \$1,500
 - B. Weekly, if receipts are under \$1,500
 - C. Monthly, regardless of amount of receipts
 - D. Whenever the receipts total over \$5000
 - E. Whenever they wish

2. How often should balancing the daily activity take place?
 - A. Daily
 - B. Weekly
 - C. Whenever a bank deposit is to be made
 - D. Whenever the collector has time

3. Who is responsible for paying the tax collector's surety bond?
 - A. Tax collector
 - B. Town
 - C. Trustee of trust funds
 - D. Treasurer

4. Could a selectman verbally direct a collector to abate a tax?
 - A. Yes
 - B. No
 - C. Only in special circumstances

5. Which of the following would be most helpful to a tax collector when dealing with a taxpayer?
 - A. "Get lost!"
 - B. "I am the collector and we'll do it this way."
 - C. "Not my problem, go see the selectmen."
 - D. "You here again?!?"