



THE CITY OF LOS ANGELES

CIVIL SERVICE COMMISSION

**CLASS SPECIFICATION****5-24-01****TAX COMPLIANCE OFFICER, 1179**

**Summary of Duties:** Analyzes, interprets and enforces various tax, permit and fee liabilities, including the City business, payroll, parking and transient occupancy taxes and City permit ordinances, through independent field or office investigations; may supervise other Tax Compliance Officers by directing and coordinating the activities of a field enforcement or office enforcement section; and does related work.

**Distinguishing Features:** A Tax Compliance Officer is responsible for enforcing provisions of the City Charter, Los Angeles Municipal Code, City policies, rules, and ordinances relating to a large variety of businesses and occupations requiring City Business Tax Registration certificates or permits and for discovering untaxed activities subject to City tax and permit provisions. An employee of this class is responsible handling cash receipts each month and for confidential information about the operations and financial standings of private firms. After initial appointment, Tax Compliance Officers are routinely assigned to enforcement activities for all businesses within an area, to enforcement activities by special types of businesses, to enforcement activities by scheduling criminal complaint hearings, to enforcement activities by making specific criminal complaint field investigations, or to resolving special enforcement problems which cannot be resolved in the field, through use of correspondence, hearing, or criminal and/or civil court procedures.

A Tax Compliance Officer may advance to positions that perform either journey-level work and/or supervise other Tax Compliance Officers and assure that their investigative, enforcement, and other activities are conducted properly while maintaining good public relations, and personally researches and makes field investigations of the more difficult and complex cases and conducts periodic training classes.

**Examples of Duties:** A Tax Compliance Officer:

- Enforces provisions of the City Charter, Los Angeles Municipal Code, City policies, rules and ordinances relating to several hundred types of businesses and occupations requiring City Tax Registration Certificates or permits and for discovering untaxed activities subject to City tax and permit provisions;
- Assures appropriate confidentiality is maintained for information about the operations and financial standings of private firms;
- Organizes, investigates, monitors, and prioritizes case files of delinquent and unregistered taxpayers;

- Develops a daily itinerary for field investigations, or establishes a daily work plan;
- Verifies that certificates and permits are correctly completed and properly displayed, determines when additional certificates or permits are needed, and checks that State Sales Tax Permits are coded to the credit of the City;
- Assists applicants for certificates by completing necessary forms and computing fees, and owners in initiating appropriate changes in certificates and permits and secures amended statements from taxpayers;
- Computes taxes, accepts payments for taxes and permits in the field, and issues receipts;
- Checks businesses to ensure that necessary permits have been secured and notifies owners to pay their City taxes and permit fees, collects delinquent taxes and permit fees, and issues notices of noncompliance and notices of hearing where violations of tax and permit ordinances have occurred;
- Recommends the auditing of business accounts when necessary and cancellation of accounts of firms which have gone out of business;
- Investigates special types of businesses to determine the taxes and fees due and calls upon them to enforce tax and permit ordinances;
- Prepares narrative reports of business operations and other special reports;
- May assist other Tax Compliance Officers in the support and maintenance of the business tax databases;
- May recommend approval and maintenance of automobile insurance documents for mileage employees;
- May write and respond to correspondence regarding unusual or complex tax and permit matters and to business-owner complaints regarding payment processing or other issues related to customer service;
- May obtain information for making estimated assessments when accounting records are lost or the City is refused access to them, and may levy estimated assessments when required;
- May conduct office investigations of enforcement and billing problems which cannot be handled in the field;
- May act as a lead person, assistant supervisor, or Training Officer;
- May attend office hearings on taxpayers and appear in court as a witness on behalf of the City;
- Supervises professional and clerical support staff in one or more units, a full-time branch office, or one or more temporary branch offices during peak renewal periods;
- Confers with supervisors and others in the Division about problems;
- May review and recommend approval for all invoices for outside vendor responsible for Tax Discovery;
- May train all vendor's employees in business tax application and computation and reviews their work and reports;
- May draft new and revised ordinances;
- May make recommendations for the solution of operational, procedural or personnel issues and the support of new legislation;
- May serve as liaison between the City, other City departments, business owners, and vendors;
- May represent the City at business/community meetings and seminars to provide information on the permit and business tax process, and any other inquiries related to City business processing, and maintains contact with business and community groups to gauge service level provided;

- May ensure the correct re-programming of all ordinance, policy and ruling changes, and develops various data-entry forms and instructions;
- May make presentations before groups, including government officials, to effectively convey the City's policies related to permit and business tax requirements;
- May confer with the City Attorney's Office to determine whether a criminal complaint should be initiated;
- May coordinate the selection process of hiring employees on an as-needed basis for the annual business tax renewal period and plan for enforcement coverage of specified geographic areas or particular types of businesses;
- May oversee the collection, handling and transmittal of cash receipts annually, review reports of investigations and receipts issued for accuracy and completeness, and the printing and mailing of annual renewal forms;
- May research and make field investigations of the more difficult and complex cases, and accompany subordinates on calls;
- May advise subordinates concerning policies, rules and legal interpretations concerning the enforcement of tax and permit ordinances, on how to handle enforcement problems and settle disputes with taxpayers, and conduct periodic training classes;
- May supervise the checking of cases where discrepancies have been discovered or a special investigation unit responsible for investigating delinquent business taxes;
- May assure that all money collected is properly transmitted to the main office of the Division; and

May occasionally be assigned to other duties for training purposes or to meet technological changes or emergency.

**Qualifications:** A Tax Compliance Officer should have the following knowledges and abilities:

**Knowledges of:**

- Business tax provisions of the City Charter and provisions of City tax and permit ordinances;
- City Attorney's opinions relative to City tax and permit provisions;
- Policies, procedures, and effective methods of making investigations and inspections to enforce City tax and permit ordinances;
- Business structures, operations, and methods of those businesses subject to City tax and permit provisions;
- Organization and operation of the Tax and Permit Division including office practices and procedures;
- Regulations of businesses by other City departments;
- Rules of evidence;
- Laws and regulations related to equal employment opportunity and affirmative action;
- Commercial accounting, bookkeeping, and basic auditing;
- City personnel rules, policies and procedures;
- City's Employee Relations Ordinance;
- Principles of supervision;
- Memoranda of Understanding as they relate to subordinate personnel; and
- Interviewing techniques.

**The ability to:**

- Deal tactfully and effectively with employees, the public, and governmental officials;
- Testify in court on tax and permit matters as a representative of the City;
- Maintain accurate records;
- Analyze and compute complex tax liabilities;
- Conduct informal and impartial tax and permit hearings;
- Direct the equitable enforcement of tax and permit ordinances;
- Make effective oral presentations to individuals and groups;
- Effectively supervise and evaluate the work of subordinates;
- Deal effectively in employee relations matters and with recognized employee organizations; and
- Prepare and present oral and written reports clearly, concisely, accurately, logically and convincingly.

Persons with disabilities may be able to perform the essential duties of this class with reasonable accommodation. Reasonable accommodation will be evaluated on an individual basis and depend, in part, on the specific requirements for the job, the limitations related to the disability, and the ability of the hiring department to accommodate the limitation.

**Minimum Requirements:**

Graduation from a recognized four-year college or university with a degree in business administration, economics, finance, accounting or a related field.

**License:** A valid California driver's license is required and employees are required to furnish their own automobiles, properly insured, for use in City service. Mileage will be paid according to established rates.

**As provided in Civil Service Commission Rule 2.5 and Section 4.55 of the Administrative Code, this specification is descriptive, explanatory and not restrictive. It is not intended to declare what the duties, responsibilities and required qualifications of any position shall be.**