

THE CITY OF LOS ANGELES



CIVIL SERVICE COMMISSION

CLASS SPECIFICATION

02-26-04

TAX COMPLIANCE AIDE, 1173

Summary of Duties: Performs paraprofessional duties in assisting professional Tax Compliance staff in the analysis, interpretation and enforcement of various tax, permit and fee liabilities, including the City's business, payroll, parking, and transient occupancy taxes and City permit ordinances through independent office investigations; may apply complex formulas and legal precedents, including Federal Empowerment Zone-area incentives; and applies processes necessary to collect taxes and fees due to the City; may assist in the preparation of various reports, including recommendations for criminal prosecution; and does related work.

Distinguishing Features: A Tax Compliance Aide performs a variety of paraprofessional duties in assisting professional staff in tax collection activities. This class is distinguished from classes in the various professional series because Tax Compliance Aides do not normally exercise independent judgment and they normally assist professional Tax Compliance staff by performing the more routine duties of enforcing the collection of various City of Los Angeles taxes and fees. The main purpose of this class is to provide an opportunity for clerical and non-professional employees with specific experience in the non-professional aspects of tax collection activities to promote to a class in which they may receive on-the-job training and experience of the type which enables them to develop skills, knowledge and abilities necessary to qualify for promotion to the class of Tax Compliance Officer.

An employee of this class does not normally supervise, but may act in a lead capacity over others in the same class. Employment as a Tax Compliance Aide is limited to five years during which time the incumbent is expected to qualify for promotion.

Examples of Duties: Under the direction of a professional Tax Compliance staff member, a Tax Compliance Aide:

- Assists in the enforcement of provisions of the City Charter, Los Angeles Municipal Code, City policies, rules, and ordinances relating to City Tax Registration Certificates or permits;
- Assists in the discovery of untaxed activities that are subject to City tax and permit provisions;
- Maintains confidential information about the operations and financial standings of private firms;
- Accepts, organizes, investigates, and monitors case files of delinquent and unregistered taxpayers;
- Prioritizes case files for maximum efficiency and revenue collection;
- Monitors case files and ensures that cases do not exceed the statute of limitations, in order to prevent the City from collecting outstanding revenue;

- Conducts office investigations (as opposed to field investigations) to determine if the proper City taxes and permit fees have been paid;
- Determines when additional certificates or permits are needed;
- Assists applicants with certificate applications by completing necessary forms and determining the appropriate fee due to the City;
- Assists owners of businesses and residences in initiating appropriate changes to certificates and permits;
- Processes taxpayer statements amending the tax measures used to determine tax liabilities;
- Computes taxes due to the City;
- Assists in the resolution of tax and permit problems;
- Recommends the auditing of business accounts when indicated;
- May act in a lead capacity over others performing the same duties.

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

Qualifications: A Tax Compliance Aide must have the following knowledge and abilities.

Knowledge of:

- City Charter, City tax and permit ordinances, and City Attorney opinions relative to business tax provisions,
- Methods, operations, and business structure, of those businesses subject to City tax and permit provisions,
- Regulation of businesses by other City departments,
- The Office of Finance, Tax and Permit Division's organization, operation, practices and procedures,
- Techniques used to conduct effective investigations,
- Techniques necessary to conduct effective interviews,
- City policies, rules, procedures, and practices,
- Correct English usage for administrative report writing,
- Commercial accounting and bookkeeping methods.

The ability to:

- Communicate and transact business effectively with the public, governmental officials and City employees,
- Calculate City tax liabilities and maintain accurate records,
- Interpret and apply provisions of the City Charter, ordinances and City Attorney provisions as they relate to business taxes.

Minimum Requirements: Two years of full-time paid experience with the City of Los Angeles, in a class at least at the level of Senior Clerk Typist, processing internal billing and collections related to business tax certificates, licenses or permits, or in direct public contact work interviewing and advising applicants for such certificates, licenses or permits, and interpreting and applying ordinances and government codes pertaining to issuances of such certificates, licenses or permits.

Physical Requirements: Strength to perform average lifting up to 5 pounds and occasionally over 15 pounds; good speaking and hearing ability, and good eyesight.

Persons with medical limitations may, with reasonable accommodations, be capable of performing the duties of some of the positions in this class. Such determination must be made on an individual basis in light of the person's limitations, the requirements of the position, and the appointing authority's ability to affect reasonable accommodations to the person's limitations.

License: A valid California driver's license may be required.

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 and responsibilities of any position shall be.