

TAX AND PERMIT FIELD REPRESENTATIVE, 1176  
SENIOR TAX AND PERMIT FIELD REPRESENTATIVE, 1185  
PRINCIPAL TAX AND PERMIT FIELD REPRESENTATIVE, 1195

Summary of Duties: Enforces the City business, payroll and transient occupancy taxes and City permit ordinances by making investigations of businesses required to obtain City Business Tax Registration certificates and permits; collects and processes taxes and fees due the City; or supervises a group of Tax and Permit Field Representatives; or directs either the Field or Office Enforcement Section of the Tax and Permit Division, City Clerk's Office; or directs and coordinates the activities of both of these Sections; and does related tax enforcement work.

Distinguishing Features: A Tax and Permit Field Representative is responsible for enforcing 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 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 for receipts ranging from several hundred to several thousand dollars each month and for confidential information about the operations and financial standings of private firms. A Tax and Permit Field Representative is routinely assigned to enforcement activities for all businesses within an area, to enforcement activities for 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 Senior Tax and Permit Field Representative is responsible for supervising a group of Tax and Permit Field Representatives and assuring that their investigative, enforcement, and other activities are conducted properly while maintaining good public relations. An employee of this class oversees the collection and transmittal of several thousand dollars each month, personally researches and makes field investigations of the more difficult and complex cases and conducts periodic training classes.

A Principal Tax and Permit Field Representative is responsible for the coordination of Citywide tax and permit investigation and enforcement activities or for the direction of office activities concerned with the enforcement of City tax and permit TAX AND PERMIT FIELD ordinances. An employee of this class is responsible for the proper application of provisions of the City Charter, Los Angeles Municipal Code, City rules, regulations, ordinances and City Attorney's opinions, for coordination of tax and permit enforcement activities which range from within to beyond the geographical City

limits, and for important public relations contacts.

Examples of Duties: Tax and Permit Field Representative: Makes investigations of all businesses in an assigned area within/without the City to determine whether City taxes and permit fees have been paid in the proper amounts and to verify 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; computes taxes on the basis of gross receipts or on special basis established by ordinance; assists owners in initiating appropriate changes in certificates and permits and secures amended statements from taxpayers; resolves other tax and permit problems which may arise in an assigned area; accepts payments for taxes and permits in the field and issues receipts; checks businesses to see that necessary permits have been secured and notifies owners to pay their City taxes and permit fees; collects delinquent taxes and permit fees; issues notices of noncompliance and notices of hearing where violations of tax and permit ordinances have occurred; obtains information for making arbitrary assessments when accounting records are lost or the City is refused access to them; recommends the auditing of business accounts when indicated; prepares reports of business operations and descriptions of defendants to be used as evidence in court cases and may appear in court as a witness on behalf of the City; recommends cancellation of accounts of firms which have gone out of business.

Investigates special types of businesses to determine what taxes and fees are due and calls upon them to enforce tax and permit ordinances; makes special investigations of large businesses or of businesses presenting unusual problems; contacts headquarters of firms outside the City regarding operations in the City; checks firms requesting refunds to determine the facts and makes recommendations concerning the necessity of conducting audits of their accounts; contacts firms to collect money for dishonored checks or secures information to trace the responsible parties.

Makes office investigations of enforcement and billing problems which cannot be handled in the field; writes letters regarding unusual or complex tax and permit matters; prepares brief narrative reports of each investigation as well as special reports; levies estimated assessments when required; and may conduct interviews with taxpayers in the Office of the City Attorney to determine whether criminal complaints should be initiated.

Senior Tax and Permit Field Representative: Supervises a group of Tax and Permit Field Representatives; advises subordinates concerning policies, rules, and legal interpretations concerning the enforcement of tax and permit ordinances; checks reports of investigations, other reports, and receipts issued for accuracy and completeness; assures that all money collected is transmitted to the main office of the

Division.

Makes assignments to Tax and Permit Field Representatives and advises them on handling enforcement problems and settling disputes with taxpayers; accompanies subordinates on calls and makes field checks of investigations; personally researches the more difficult cases; plans for enforcement coverage of specified geographic areas or particular types of businesses; supervises the checking of cases where discrepancies have been discovered; may supervise a special investigation unit responsible for the investigation of delinquent business taxes and for responses to complex questions related to tax and permit matters by phone or correspondence; may have charge of 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; conducts periodic training classes on tax and permit ordinances and procedures; occasionally attends office hearings on taxpayers and appears in court regarding violations; and makes periodic and special reports and keeps records.

Principal Tax and Permit Field Representative: Supervises Senior Tax and Permit Field Representatives engaged in directing field enforcement of tax and permit ordinances and clerical employees engaged in issuing City Business Tax Registration certificates and permits; issues instructions and discusses problems with subordinates and assures uniformity of operations; confers with and advises them about field enforcement problems; plans and establishes formal training programs for subordinates; reviews report; investigates complaints about Tax and Permit Field Representatives and makes other special investigations; answers public questions about the more complex tax and permit matters; conducts informal hearings on tax and permit violations in collaboration with the City Attorney's Office; arranges for payment of fees and taxes or requests the City Attorney to issue criminal complaints; assists in preparing evidence for court cases and appears as a complaining witness.

Supervises Senior Tax and Permit Field Representatives and clerical employees engaged in applying tax and permit ordinances to specific tax problems referred from the field, receiving and processing tax payments and letter of inquiry, and maintaining files on various tax account matters; work closely with the Field Enforcement Section of the Division; establishes procedures, designs forms, and prepares manuals of operations; reviews work load statistics to assure maximum utilization of personnel; sets performance standards; prepares annual budget requests for the Office Enforcement Section of the Division, and occasionally gives talks explaining tax and permit matters to public groups.

Qualifications:

	Tax and Permit Field <u>Representative</u>	Senior Tax and Permit Field <u>Representative</u>	Principal Tax and Permit Field <u>Representative</u>
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Knowledges:

Interviewing techniques;	Good	Good	Good
Business tax provisions of the City Charter and provisions of City tax and permit ordinances;	Good	Good	Good
City Attorney's opinions relative to City tax and permit provisions;	Working	Good	Good
Police, procedures, and effective methods of making investigations and inspections to enforce City tax and permit ordinances;	Working	Good	Good
Business structures, operations, and methods of those businesses subject to City tax and permit provisions;	Working	Good	Good
Organizations and operation of the Tax and Permit Division including office practices and procedures;	Working	Good	Good
Principles and practices of supervision;		Good	Good
Regulation of businesses by other City departments;	General	Working	Good

<u>Qualifications:</u>	Tax and Permit Field <u>Representative</u>	Senior Tax and Permit Field <u>Representative</u>	Principal Tax and Permit Field <u>Representative</u>
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Commercial accounting, bookkeeping, and basic auditing;	General	Working	Good
Rules of evidence;	Working	Good	Good
Laws and regulations related to equal employment opportunity and affirmative action;	General	Working	Good
City personnel rules, policies and procedures;	General	Working	Working
City's Employee Relations Ordinance	General	General	General
Memoranda of Understanding as they relate to subordinate personnel.	General	Working	Working

Abilities:

Deal tactfully and effectively with the public in the enforcement of tax and permit ordinances;	X	X	X
Testify in court on tax and permit matters as a representative of the City;	X	X	X
Maintain accurate records and prepare clear and concise reports;	X	X	X
Conduct informal and impartial tax and permit hearings;		X	X
Direct the equitable enforcement of tax and permit ordinances;		X	X



<u>Abilities:</u>	Tax and Permit Field Representative	Senior Tax and Permit Field Representative	Principal Tax and Permit Field Representative
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Speak before groups on tax and permit matters;

	X	X
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Deal tactfully and effectively with subordinates and governmental officials;

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Effectively supervise and evaluate the work of subordinates;

	X	X
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Deal effectively in employee relations matters and with recognized employee organizations.

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Graduation from a recognized four-year college or university with a degree in business administration, economics or accounting; or completion of two years of education in a recognized college or university and two years of experience as either the owner-operator or manager of a business with at least 15 full-time employees; or a tax, permit or license investigator in a governmental agency; or an employee performing direct public contact work at least at the level of Senior Clerk, interviewing and advising applicants for business tax certificates, licenses or permits, and interpreting and applying ordinances and government codes pertaining to issuance of such certificates, licenses or permits. An additional year of the experience specified may be substituted for each year of the required two-year education.

Two years of experience as a Tax and Permit Field Representative or in a class which is at least at that level and provides experience in enforcing City tax and permit ordinances; or two years of experience as a Tax Auditor in City tax and permit ordinance work is required for Senior Tax and Permit Field Representative.

Two years of experience as a Senior Tax and Permit Field Representative or in a class which is at least at that level and provides experience in line supervision in the administration and enforcement of tax and permit ordinances is required for Principal Tax and Permit Field Representative.

License: A valid California driver's license and a good driving record are required.

Physical Requirements: All Classes: 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 position in these classes. 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 effect reasonable accommodations to the person's limitations.

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 all of the duties and responsibilities of any position shall be.