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JERRY PAYNE

v. Docket No. 89-T-175

WEST VIRGINIA TAX DEPARTMENT

D E C I S I O N

Jerry Payne, an employee of Respondent West Virginia Tax Department, filed the following grievance directly at Level IV[1] on June 12, 1989:[2]

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[1] Grievant at some point became a member of the plaintiff-group in the "AFSCME quadrilogy," i.e., the four pronouncements of the Supreme Court of Appeals of West Virginia styled AFSCME v. CSC and known popularly as AFSCME I, AFSCME II, AFSCME III, and AFSCME IV, which may be found, respectively, at 324 S.E.2d 363 (1984); 341 S.E.2d 693 (1985); #17929 (per curiam order, 5/20/88); and, 380 S.E.2d 43 (1989). The latter decision afforded Grievant and a few others, including Ms. Mary Akers and Ms. Charlene Boggs, see n. 5, infra, special leave to initiate their classification-related disputes per the expedited procedure of W.Va. Code §29-6A-4(e).

It is worthy of mention that none of Grievant, Ms. Akers or Ms. Boggs was named individually in AFSCME I, see 324 S.E.2d 363, and that in AFSCME IV, the Court characterized at least certain persons represented by AFSCME as non-parties, noting their "cases have not been finally determined." 380 S.E.2d 44, n. 1. However, again, it is accepted that Mr. Payne, as it was of Ms. Akers and Ms. Boggs, is an "AFSCME grievant."

[2] This statement is not precisely as originally filed but reflects amendments made at the Level IV hearing on August 4, upon Grievant's oral motion. Respondent did not object to the motion or its granting.

> Pursuant to the AFSCME/WV IV Supreme Court decision filed 3/28/89, I am requesting back pay from 11-1-76 to 11-30-85 with interest for working out of classification. I was classified as a Field Agent I [(FA-I)] from 11-1-76 through 6-30-80 and performed the duties of a Field Agent II [(FA-II)], and as a Tax Field Agent I [(TFA-I)] from 7-1-80 through 11-30-85 and performed the duties of a Tax Field Agent II [(TFA-II)], and I wish to be made whole in every way.

Level IV hearing was conducted August 4 and November 8, 1989.[3] At the conclusion of the hearing, the parties requested and were granted until November 30, 1989, to submit fact-law proposals. That date having passed, the case is ripe for disposition.[4]

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[3] Hearing was not completed August 4 because three witnesses subpoenaed by Grievant did not appear. In response to this lack of cooperation, Grievant requested only issuance of new subpoenas for the three, for another date to be agreed upon by the parties. Respondent did not object to this procedure, and it and Grievant advised this Grievance Board, shortly after August 4, that November 8 was mutually acceptable for the second day of the Level IV hearing.

On November 8, two of the three witnesses in question appeared and offered testimony. The third, Mr. Harry Queen, now a resident of North Carolina, was again not present, but the parties entered into written "Stipulations Regarding Testimony of Harry Queen," which were filed November 13, 1989.

[4] Grievant presented his proposals on November 30; Respondent did not meet this deadline and has thus waived filing.

On August 18, Grievant, at the request of the undersigned and without objection from Respondent, provided West Virginia Division of Personnel classification descriptions for FA-I and FA-II. Descriptions for TFA-I and TFA-II were also attached, although these had already been admitted into evidence on August 4 as Grievant's Exhibit 1.

Prior to discussion of the merits, a procedural point must be addressed. Grievant opened the second day of the hearing with testimony about his involvement as a petitioner in the "AFSCME quadrilogy" of cases, see n. 1.[5] Respondent conceded and it is accepted that Grievant did so participate, and so is a beneficiary of the following directive of the Supreme Court of Appeals of West Virginia:

> [W]e conclude that all the petitioners. . .are entitled to the salary differential between the classification to which they were appointed and the higher classification in which they were actually working, and they are entitled to be paid such differential for the entire period during which they worked out of classification.

AFSCME II, 341 S.E.2d 693, 699 (W.Va. 1985). This statement and perhaps others in the first three AFSCME cases were apparently the basis for the Court's remark in AFSCME IV, 380 S.E.2d 43 (W.Va. 1989), at 49, that a "review of the record reveals that the parties hereto have already been determined to have worked out of classification."[6]

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[5] Apparently, this testimony was prompted by the decisions in two cases "companion" to Grievant's, namely, Akers v. W.Va. Tax Dept., Docket No. 89-T-173 (Sept. 22, 1989), and Boggs v. W.Va. Tax Dept., Docket No. 89-T-174 (Sept. 22, 1989). For more information on these cases, see n. 7, infra.

[6] Grievant's actual testimony, under questioning by his representative, was that he was a petitioner in AFSCME III and AFSCME IV, and that the Court, in AFSCME III, had held him misclassified. His assertion is apparently based on this rather open-ended language from that order, at p. 4:

> If each of the petitioners in this case worked in a job classification higher than the one to which

(Footnote Continued)

Recognizing this as an explicit albeit generalized finding that Grievant was misclassified, it would appear to still be his burden to prove certain circumstances surrounding that truth, i.e., under what title should he have been categorized, and during what period?[7] This theory is supported by the Court in AFSCME IV, in its comment, conclusory to the aforementioned remark, that these "cases, therefore, involve only the issue of back pay." 380 S.E.2d 49. Grievant and his representative agreed that he indeed retained the burden of establishing, by a preponderance of evidence, the specifics of his misclassification and of his attendant entitlement to back wages and benefits.[8]

(Footnote Continued)

> each was assigned, each is entitled to back pay for the entire pay period during which each worked in the higher job classification.

[7] Grievants Mary Akers and Charlene Boggs were also beneficiaries of the quoted Supreme Court language, as was implicitly noted in their Level IV decisions referenced in n. 5, see, e.g., n. 2 to each decision. It was held in Akers and in Boggs, however, that the grievant failed to carry her burden of demonstrating she was performing the duties of an Audit Clerk III. Despite unfettered opportunity to present alternative claims, neither Ms. Akers nor Ms. Boggs argued anything save that she should have been classified as Audit Clerk III; all other potential assertions were thus deemed abandoned, see n. 5 to each decision.

[8] It should be understood the Supreme Court of Appeals of West Virginia has never ruled that Mr. Payne should have been classified under any given title or for any period certain. Grievant conceded at Level IV that such was true.

Grievant was promoted to FA-I status effective November 1, 1976,[9] and to the TFA-I level on July 1, 1980. Gr. Ex. 20. For several years, he has been attempting to establish he was misclassified during at least part of this period. See, e.g., Gr. Ex. 2-19, inclusive. It is significant that apparently not until Level IV of this procedure, indeed, not until the Level IV hearing itself, did he ever expressly claim he was misclassified prior to November 1, 1978.[10] At any rate, he seeks, in this case, to establish that he performed the duties of an FA-II from November 1, 1976, through June 30, 1980, and those of a TFA-II July 1, 1980-November 30, 1985.[11] In order to do this, he must prove, by

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[9] Grievant was promoted from Audit Clerk II, a title he achieved February 1, 1976. He first came to work for Respondent, as an Audit Clerk I, on May 1, 1975.

[10] The original statement of grievance listed November 1, 1978, as the commencement date of Grievant's alleged misclassification. This is consistent with a letter penned by Grievant on April 12, 1985, to Mr. Lowell D. Basford, then Acting Director of Personnel for the West Virginia Civil Service System, in which he stated, "I am requesting. . .retro-active back-pay effective November 1, 1978. This is when I 'first' started working out of job classification. . . .I have performed identical job duties as Tax Field Agent II's since coming to the Field Agents Section on November 1, 1978." Gr. Ex. 18. Puzzlingly, on an AFSCME-generated form requesting classification review, dated May 9, 1986, and directed to Mr. Basford, Grievant listed November 1, 1979, as the earliest date he believed himself eligible for back wages. Gr. Ex. 18. However, in a July 25, 1984, memo, Grievant stated, "I performed the same duties as the Agents classified as II and have been since first coming to Field Agents," Gr. Ex. 5, which apparently occurred November 1, 1976. Gr. Ex. 20.

[11] On December 1, 1985, he was elevated to Revenue Agent, apparently a step equal to or higher than TFA-II.

a preponderance of the evidence, that at the correlative times, his "position more closely matche[d]. . .[the West Virginia Division of Personnel's][12] classification description" for the higher level rather than that at which he was actually planed. Hayes v. DNR & CSS, Docket No. NR-88-038 (Mar. 28, 1989). Therefore, a comparison of Grievant's work duties from November 1976 through June 1980 as established herein, with the FA-I, FA-II, TFA-I and TFA-II classification descriptions, as applicable time-wise, must be accomplished.[13] Toward this end, Personnel's specifications for FA-I, FA-II, TFA-I and TFA-II are included in this Decision as Appendix A, B, C and D, respectively.

It is noted and indeed was essentially stipulated that there is no appreciable distinction between the FA-I and FA-II descriptions, and those for TFA-I and TFA-II, at least as pertinent to this case.[14] Testimony at Level IV revealed

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[12] The West Virginia Division of Personnel was known as the West Virginia Civil Service System prior to July 1, 1988.

[13] Grievant may not prevail merely based upon his assertion, even if proven, that in his experience all FA-I's, FA-II's, TFA-I's, and TFA-II's have performed the same duties. See Boggs (comparison to other employees' duties relevant only if others shown to be correctly classified). However, any such similarity of responsibility is clearly relevant to a determination of whether Grievant was misclassified as he alleges. See this Decision, infra.

[14] Differences in educational and/or experiential prerequisites, for example, do not require analysis since Grievant is entitled to backpay for any time he was actually misclassified regardless of whether he meets the pertinent classification description standards. See AFSCME II, n. 6.

that the TFA specifications replaced those for FA positions in Respondent's hieacrachy on or about July 1, 1980, the effective date of the former, and were little if anything more than title amendments. Gr. Ex. 1.[15] The central theme of Grievant's case seems to be his theory that he has performed roughly the same duties from November 1, 1976, through August 15, 1986, although he was variously classed as FA-I, TFA-I and Revenue Agent, see n. 11.[16]

Grievant's Exhibits 22 through 28 are brief examples of work he has performed over the years. Exhibit 22 relates to 1979, number 23 to 1980, and so forth, with the exception of Exhibit 28, which is a rather disorganized compilation of some of his work product during 1977-1986. Even with related testimony, it is somewhat difficult to discern precisely what certain of this information portrays about Grievant and his duties. However, a preponderance of the evidence does lead to the conclusion that, at least within six months of his advancement to FA-I, or around May 1, 1977,[17] and continuing until at least June 30, 1980,

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[15] July 1, 1980, when Grievant was promoted to TFA-I, was also the effective date of that classification's specifications. See Grievant's Aug. 18, 1989, submission.

[16] Grievant admitted his duties changed upon his August 16, 1986, promotion to Section Chief IV, or at least at his December 1987 advancement to Unit Manager II.

[17] At one point, Grievant admitted it was "maybe a month" or perhaps a few months before he participated in the full realm of "II"-level duties. He stated, though, that he
(Footnote Continued)

Grievant performed field agent duties for Respondent under only general supervision; he engaged in "supervisory," as opposed to "beginning level" work related to "more difficult tax collections and distraint actions;" he "handle[d] special assignments involving difficult accounts," obtaining and reviewing "financial statements of taxpayers when necessary;" he "investigate[d]. . .suspected illegal procedures" and was empowered to "bring suit by permission against violators of tax laws;" he also "conduct[ed] special tax surveys, answer[ed] inquiries," and, significantly, "assist[ed] in training of new field personnel; and, he "prepare[d]. . .reports and. . .[did] related work as required." In fact, although this evidence could not be characterized as uncontroverted,[18] Respondent presented very little information which effectively rebutted the testimony of

(Footnote Continued)
was very familiar with the field agent job prior to his assumption thereof due to past experience and exposure. Regardless of this, it seems eminently reasonable, generally speaking, that an employee would need at least a few-months' orientation period actually serving in a given position before he could independently and effectively train a junior staffer therefor.

[18] Indeed, Grievant's own witness, Mr. Frank Kinder, presented evidence generally unsupportive of Grievant's position. However, Mr. Kinder had some memory difficulty, and professed to not being directly familiar with Grievant's day-to-day work. For these reasons, little weight was afforded his testimony.

Little weight was likewise given Grievant's Exhibit 29, a "To Whom It May Concern" memo purportedly authored by Mr. Kinder, but actually prepared by Grievant. Mr. Kinder admitted that he signed this statement but opined that it was truthful only "as far as it goes."

Grievant and his witnesses[19] and his documentation. Accordingly, Grievant met his burden of demonstrating he should properly have been classified as FA-II from May 1, 1977, through June 30, 1980.

The record further convincingly reveals that Grievant's duties did not appreciably change between May 1, 1977, and November 30, 1985, and indeed, did not up until sometime in 1986 or 1987. See n. 16. Accordingly, for the period starting July 1, 1980, his duties were not "entry level tax collection" in nature, as contemplated by the TFA-I specification. Rather, his work was and is "full-performance public contact work" as envisioned by the TFA-II description. While the "Nature of Work" section of a Personnel classification document has been held to be the most salient portion thereof, see, e.g., Dollison v. W.Va. Dept. of Emp. Sec., Docket No. 89-ES-101 (Nov. 3, 1989), it is noteworthy that Grievant demonstrated his participation in virtually all the TFA-II "Examples of Work Performed," including training junior field agent employees.[20]

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[19] Including Mr. Queen, Grievant's immediate supervisor from November 1976 until August 1986, whose "testimony" was presented by written stipulation. See n. 3. Although Respondent clearly did not have the opportunity to cross-examine Mr. Queen, its entry into a stipulation as to what his testimony would have been about Grievant's specific duties during the period in question must be found to counterbalance any prejudice accompanying that loss.

[20] "Nature of Work" is the only portion of the FA-I and FA-II specifications descriptive of duties. Those documents do not contain pertinent "Examples of Work Performed."

Tellingly, it was also established in this case that, at least during most of Grievant's tenure as a field agent with Respondent, he and his colleagues, whether classed at level "I" or "II," have virtually performed side-by-side, with little if any distinction other than pay and title.[21] See n. 13. It is clear that all field agents, including Grievant, shared the more complex duties, as opposed to their delegation to the higher-ranked staffers. The difficulty of collection and other tax-related assignments appears to be the intended hallmark of distinction between FA-I and FA-II on the one hand, and TFA-I and TFA-II on the other. See Appendices A, B, C, D. Further, when the absence of a higher supervisor necessitated a field agent "I" or "II" being designated as "in charge" of an office or project, the undisputed testimony was that, generally, the person selected might as likely be a "I" as a "II," even when employees in the latter category were available, competent and willing to so serve. According to Mr. Calvin Peal, Grievant's indirect supervisor from 1978 through 1986,[22] Grievant himself was in charge of Respondent's

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[21] The opinion-testimony was almost undisputed that roughly ninety percent of pertinent duties were and are shared in common by field agents designated "I" and "II," and that this is consistent with the corresponding classification descriptions.

[22] Mr. Peal was directly over Mr. Queen in Respondent's pyramid.

Charleston Regional Field Office several times in this manner commencing in 1979.

The remainder of this Decision will be presented as formal findings of fact and conclusions of law.

FINDINGS OF FACT

1. Grievant was employed by Respondent as a Field Agent I (FA-I) November 1, 1976-June 30, 1980. He claims misclassification during this period and specifically avers he should have been categorized as a Field Agent II (FA-II).

2. Grievant was employed by Respondent as a Tax Field Agent I (TFA-I) July 1, 1980-November 30, 1985. He claims misclassification during this period and specifically avers he should have been categorized as a Tax Field Agent II (TFA-II).

3. Grievant's duties did not change appreciably during the period May 1, 1977-November 30, 1985. Nor did they change when he was actually promoted to Revenue Agent, a corollary of TFA-II, on December 1, 1985, or during his tenure in that classification.

4. During the period November 1, 1976-May 1, 1977, Grievant's duties most closely matched the Personnel classification description for FA-I.

5. Commencing May 1, 1977, and continuing to June 30, 1980, Grievant's duties most closely matched the Personnel classification description for FA-II.

6. Commencing July 1, 1980, and continuing to November 30, 1985, Grievant's duties most closely matched the Personnel classification description for TFA-II.

CONCLUSIONS OF LAW

1. In order to prevail, a grievant must prove the allegations of his complaint by a preponderance of the evidence. Payne v. W.Va. Dept. of En'gy, Docket No. ENGY-88-015 (Nov. 2, 1988).

2. In a case of this nature, in which the Supreme Court of Appeals of West Virginia has already generally determined an employee to have been misclassified without more, and opened the West Virginia Education and State Employees Grievance Board as the appropriate forum for an attendant backpay ruling, it is incumbent upon that employee to prove which West Virginia Division of Personnel classification description he should have been categorized under, and for what period. See, generally, AFSCME cases cited in this Decision.

3. In order to prevail in a misclassification case, a grievant must demonstrate his duties aligned his position with a certain Personnel classification description more closely than that under which it was actually categorized. Hayes v. DNR & CSS, Docket No. NR-88-038 (Mar. 28, 1989).

4. Grievant has established himself as having, in effect, deserved classification as an FA-II from May 1,

1977, until June 30, 1980, and as a TFA-II from that date until November 30, 1985.

Accordingly, this grievance is **GRANTED** to the extent that it seeks backpay and benefits for the period May 1, 1977-November 30, 1985, and **DENIED** insofar as it seeks a remedy for November 1, 1976-May 1, 1977. Respondent is ordered to take action forthwith to compensate Grievant for the time he performed the duties of FA-II and TFA-II, consistent with the findings and conclusions of this Decision, but was not classified thereas.

Either party or the West Virginia Division of Personnel may appeal this decision to the Circuit Court of Kanawha County and such appeal must be filed within thirty (30) days of receipt of this decision. W.Va. Code §29-6A-7. Neither the West Virginia Education and State Employees Grievance Board nor any of its Hearing Examiners is a party to such appeal, and should not be so named. Please advise this office of any intent to appeal so that the record can be prepared and transmitted to the appropriate court.

M. DREW CRISLIP
Hearing Examiner

Date: December 27, 1989

FIELD AGENT I

Nature of Work: Under close supervision, an employee in this class performs beginning level tax collection work in an assigned geographical area. Employees in this class collect delinquent taxes for the State, such as Business and Occupation, Consumers, Income, and License Tax. Employee works at special events such as carnivals, shows, productions, county and state fairs to insure the proper collection and remittance of taxes. He surveys his assigned area for infraction of tax statutes and adds to files those businesses that have a tax situs but who have not previously filed returns. Prepares all necessary reports and forwards to the Division Director. Performs related work as required.

Knowledges, Skills and Abilities:

Some knowledge of laws, rules, and regulations of the State Tax Department.
Some knowledge of procedures and rules used in tax collection.
Some knowledge of procedures used for handling tax warrants, liens, conditional sales agreements, and consigned merchandise.
Some knowledge of general investigative techniques.
Ability to communicate effectively, both orally and in writing.
Ability to establish and maintain effective working relationships with other employees, officials, and the general public and to deal with controversial matters in a tactful manner.

Minimum Training and Experience Requirements:

TRAINING: Education equivalent to graduation from a standard four year high school.

EXPERIENCE: Three years of full-time paid experience in credit investigation, business, credit collection, or related areas dealing with fiscal and tax work.

SUBSTITUTION: Successfully completed study in an accredited four-year college or university may be substituted on a year-for-year basis for the required experience.

Approved by the Civil Service Commission - April 8, 1968
Effective Date - January 1, 1968

FIELD AGENT II

Nature of Work: Under general supervision, an employee in this class performs responsible supervisory work as a local field representative for the more difficult tax collections and distraint actions. Employees in this class handle special assignments involving difficult accounts and obtain and review financial statements of taxpayers when necessary. Employee investigates special accounts such as unregistered taxpayers doing business or suspected illegal procedures; may bring suit by permission against violators of tax laws. Conducts special tax surveys, answers inquires, and assists in training of new field personnel. Prepares comprehensive reports and performs related work as required.

Knowledges, Skills, and Abilities:

Considerable knowledge of laws, rules, and regulations of the State Tax Department.
Considerable knowledge of tax warrant procedures; bankruptcies, receiverships, and garnishments; liens, conditional sales agreements, and consigned merchandise.
Considerable knowledge of general investigative techniques.
Considerable knowledge of procedures and regulations used in tax collecting.
Ability to handle more difficult collections and distraint cases.
Ability to train and supervise subordinate personnel.
Ability to communicate effectively both orally and in writing.]
Ability to establish and maintain effective working relationships with other employees, officials, and the general public, and to deal with controversial matters in a tactful manner.

Minimum Training and Experience Requirements:

TRAINING: Education equivalent to graduation from a standard four-year high school.

EXPERIENCE: Five years of full-time paid employment in credit investigation, credit collections, business, or related areas dealing with fiscal and tax work.

SUBSTITUTION: Successfully completed study in an accredited college or university may be substituted on a year-for-year basis for the required experience.

Approved by the Civil Service Commission - April 8, 1968
Effective Date - January 1, 1968

TAX FIELD AGENT I

Nature of Work: An employee in this class performs entry level tax collection duties in a geographic region of the state. Incumbent makes personal contact with taxpayers to inform them of delinquencies, arrange to collect tax owed, register new businesses and otherwise assist taxpayer with the lawful and timely payment of monthly, quarterly and annual taxes. This position requires extensive travel throughout the assigned region, including weekends and nights for collections at special events. The work is performed under periodic supervision of a higher level Field Agent.

Examples of Work Performed:

Learns Tax Department rules, regulations, policies and procedures governing Consumer Sales Tax, Use Tax, Business and Occupational Tax, Corporate Net Income Tax, Carrier income Tax, Withholding Income Tax and Business Franchise Registration Tax and procedures for handling tax warrants, liens, assessments, court notices and bad checks.

Contacts taxpayer by telephone or in person to notify of delinquent, incomplete or missing tax accounts, assists taxpayer in completing tax returns and related forms and computes any interest, penalty, or additions for late payment of taxes.

Sends "I" letters and request for information letters to taxpayers, delivers notice of assessment and notice of hearing letters, serves assessments and distress warrants, or delivers warrants to Sheriff or County Clerk for action if unable to personally collect taxes.

Visits businesses suspected of operating without a Business Franchise license and issues a license when required, discusses business tax obligations, and instructs owners on the types and rates of tax to be paid.

Answers telephone and walk-in inquiries regarding delinquent taxes and bad checks, counsels groups on various tax procedures, laws, rules, and regulations, responds to requests for information from taxpayers, accountants, bookkeepers, lawyers, public and city officials, and investigates taxpayer complaints.

Visits special events such as carnivals, auctions, fairs, concerts to collect taxes, maintains a checking account for cash receipts, and reconciles the account monthly.

Schedules daily field appointments and prepares weekly work load reports.

Maintains own leave record expense account.

Works special assignments as instructed.

Assists in orienting new field personnel when needed.

Performs related work as required.

Required Knowledge, Skills and Abilities:

Ability to learn Tax Department rules, regulations, policies, and procedures governing Consumer Sales Tax, Use Tax, Business and

Occupational Tax, Corporation Net Income Tax, Carrier Income Tax, Withholding Income Tax, Personal Income Tax, and Business Franchise Registration Tax.

Ability to deal with taxpayers with tact and diplomacy, to explain tax rules, regulations, procedures, and policies in laymen's terms, to communicate effectively both orally and in writing, and to establish and maintain effective working relationships with taxpayers, co-workers, business, public, and city officials.

Ability to learn procedures for handling tax warrants, liens, assessments, Court Notices, and bad checks, and to learn general investigative techniques.

Ability to make accurate mathematical calculations, to compile case data, to maintain and balance a checking account for cash receipts, and to maintain an accurate expense account.

Ability to maintain up-to-date records and files on client caseload.

Ability to orient new field personnel.

Minimum Training and Experience Requirements:

TRAINING: Education equivalent to graduation from a standard four-year high school.

EXPERIENCE: Three years experience in credit collections, credit investigations, or in a business office, Federal or State agency performing work in paying or collecting taxes.

SUBSTITUTION: Successfully completed study in an accredited four-year college or university may be substituted for the required experience on a year-for-year basis.

SPECIAL REQUIREMENT: Availability of a car for continuous use may be a prerequisite of employment.

Established: 4/8/68
Title Change: 6/26/80
Revised: 6/26/80
Effective: 7/01/80

TAX FIELD AGENT II

Nature of Work: This is full-performance public contact work in the collection of delinquent taxes and generally assisting taxpayers in an assigned area of the state. The incumbent makes personal contact with taxpayers to inform them of tax delinquencies, arranges to collect taxes owed, registers new businesses and otherwise assists the taxpayer with other lawful and timely payment of monthly, quarterly and annual taxes. The incumbent is assigned the more complex and sensitive tax collection cases requiring considerable knowledge of the tax regulations and tact in dealing with the public. This position requires frequent travel throughout an assigned region and may include weekend and night travel for collections at special events. The work is performed under the periodic supervision of a Tax Field Agent III.

Examples of Work Performed:

Contacts taxpayer by telephone or in person to notify of delinquent, incomplete or missing tax accounts, assists taxpayer in completing tax returns and related forms and computes any interest, penalty, or additions for late payment of taxes.

Sends "I" letters and request for information letters to taxpayers, delivers notice of assessment and notice of hearing letters, serves assessments and distress warrants, or delivers warrants to Sheriff or County Clerk for action if unable to personally collect taxes.

Visits businesses suspected of operating without a Business Franchise license and issues a license when required, discusses business tax obligations, and instructs owners on the types and rates of tax to be paid.

Answers telephone or walk-in inquiries regarding delinquent taxes and bad checks, counsels groups on various tax procedures, laws, rules, and regulations, responds to and makes requests for information from taxpayers, accountants, bookkeepers, lawyers, public and city officials, and investigates taxpayer complaints.

Visits special events such as carnivals, auctions, fairs, and concerts to collect taxes; maintains a checking account for cash receipts, and reconciles the account monthly.

Trains new employees in the status and regulations of the department and in the procedures for collecting delinquent taxes.

Schedules daily field appointments and prepares weekly work load reports.

Maintains own leave record and expense accounts.

Establishes and updates files on taxpayers.

Works special assignments as instructed.

Performs related work as required.

Required Knowledge, Skills and Abilities:

Knowledge of Tax Department rules, regulations policies, and procedures governing Consumer Sales Tax, Use Tax, Business and Occupational Tax, Corporation Net Income Tax, Carrier Income Tax, Withholding Income Tax, Personal Income Tax, and Business Franchise Registration Tax.
Knowledge of procedures for handling tax warrants, liens, assessments, court notices, and bad checks.
Knowledge of the various tax rates and their application.
Knowledge of basic interviewing methods and techniques.
Skills in performing accurate mathematical calculations.
Skill in general investigative techniques.
Ability to deal with taxpayers with tact and diplomacy and to explain tax rules, regulations, policies, and procedures in laymen's terms.
Ability to establish and maintain effective working relationships with taxpayers, co-workers, business, public and city officials and to communicate effectively, both orally and in writing.

Minimum Training and Experience Requirements:

TRAINING: Graduation from an accredited four-year college or university.
SUBSTITUTION: Experience in credit collection, credit investigations or in a business office, federal or state agency performing work in the paying or collecting of taxes may substitute for the required training on a year-for-year basis.
SPECIAL REQUIREMENT: Availability of a car may be a prerequisite for employment.

Established: 6/26/80
Effective: 7/01/80