Class Specifications
for the

DELINQUENT TAX COLLECTION ASSISTANT SERIES

This series includes positions involved in the collection of delinquent State taxes through field contacts after office collection methods have failed.

Basic Nature of the Work:

Delinquent tax collection assistants are responsible for the collection of delinquent State taxes from individuals and the various types of business concerns. The collection process involves contacting delinquent taxpayers or their representatives to examine and analyze their financial records, determining and verifying which assets may be used to liquidate delinquent tax liabilities, evaluating taxpayers' earning capacity, and recommending the most productive collection method to pursue. The methods used to effect collections are part-payment agreements, tax liens, garnishments, seizures and sales, compromise offers, collateral and escrow agreements and others. In addition, delinquent tax collection assistants are responsible for recommending that accounts be placed on the uncollectible tax roll after all means of locating delinquent taxpayers have been exhausted or no distrainable assets exist, for updating of tax returns to prevent pyramiding of delinquent taxes, and for carrying out a program whereby taxpayers are advised to pay their current taxes and continue making part-payments on their delinquent accounts.

Level distinctions within the series are based primarily on complexity of assignments received and supervision exercised. (1) Complexity of assignments received relates to the income of individuals or the size and type of businesses, and more importantly, to the alternative methods for effecting collections This factor provides a measure of the complexity inherent in analyzing financial data and other factual information, and determining the most effective and judicious method of collection. (2) Supervision exercised relates to the scope and intensity of supervisory elements inherent in a position.

This series replaces the following classes:

Delinquent Tax Collection Assistant	1.495
Supervising Delinquent Tax Collection Assistant	1.498
Delinquent Tax Accounts Examiner	2.156

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DELINQUENT TAX COLLECTION ASSISTANT I 1.471

Duties Summary:

Performs a variety of delinquent tax collection assignments ranging from the simple to moderately difficult which require field contacts; and performs other related duties as required.

Distinguishing Characteristics:

This class involves responsibility for performing delinquent tax collection assignments which require field contacts and which include individuals with medium to large income, and businesses of a small to moderately large nature.

Assignments are given by the supervisor normally without instruction, but advice and assistance are readily available.

Examples of Duties:

Contacts delinquent taxpayers or their representatives and makes appointments for field investigation to review and analyze their financial records; locates assets which may be used to liquidate delinquent tax liabilities; verifies and determines the value of assets on hand: determines priority on liens, equity in ownership, adjustment of tax liabilities, transfer of liabilities to rightful party and mortgage claims; develops mutually satisfactory part-payment agreements; informs delinquent taxpayers of importance in keeping up with payment of current taxes; determines and recommends the filing of tax liens;

determines and recommends which assets should be attached (either by serving a warrant of distraint or by obtaining a court order) or garnisheed; recommends transfer of cases to clerical personnel when office collection methods can be utilized; recommends transfer of difficult cases such as foreclosure cases and offer in compromise claims to higher level delinquent tax collection assistants; recommends accounts be placed on uncollectible tax roll after all means of locating delinquent taxpayers have been exhausted or no distrainable assets exist; assists higher level delinquent tax collection assistants with foreclosure actions in the taking, preparing and pricing of merchandise inventory, equipment, furniture, and fixtures for public auction sales.

Knowledge and Abilities Required:

Knowledge of: State tax laws, rules and regulations; office practices and procedures; interviewing techniques and methods; account keeping methods and procedures.

Ability to: Learn the methods and procedures in analyzing financial records to locate assets which may be used to liquidate delinquent tax liabilities; compute tax liabilities, interests and penalties; obtain pertinent information in a complete, expeditious and courteous manner; operate adding and calculating machines; formulate sound recommendations based on existing information.

DELINQUENT TAX COLLECTION ASSISTANT II 1.473

Duties Summary:

Performs delinquent tax collection assignments which regularly encompass complex problems and which require immediate action to prevent loss of revenue to the State; may supervise lower level delinquent tax collection assistants and performs other related duties as required.

Distinguishing Characteristics:

This class involves responsibility for performing the most complex delinquent tax collection assignments such as foreclosures, offer in compromise claims, escrow and collateral agreements, and cases normally performed by lower level delinquent tax collection assistants when immediate action must be taken to prevent loss of revenue to the State.

Cases handled at this level also include large businesses, foreign corporations, firms under trusteeship for reorganization or liquidation, and large salaried individuals. The cases that are subject to seizures and sales of property are complicated by such factors as lien questions, marketability of equipment with limited resale value and the possible impact upon the economy.

Assignments are given by the supervisor normally without instruction, and are expected to be completed independently. However, due to the difficult, important and controversial nature of cases handled at this level, lines of communication are open and may be frequent with the supervisor and other pertinent positions.

Examples of Duties:

In addition to the duties described in the next lower level, an incumbent typically performs the following duties:

Recommends foreclosure actions on cases that meet one of the following two conditions: (1) future earning potential of a delinquent taxpayer appears to be poor, and a substantial portion (60% to 80%) of the delinquent tax liability appears to be uncollectible; or (2) delinquent taxpayer is not complying with the part-payment agreement and/or is not paying his current taxes. As a part of the foreclosure process, seizes assets through warrants of distraint or writs of execution, and conducts public auctions on seized goods.

Recommends acceptance of offer in compromise claims, if a compromise of a tax liability rests upon one or both grounds, i.e., doubt as to liability; and doubt as to collectibility.

Also, administers collateral and escrow agreements; maintains continuous surveillance of assets where reorganization or dissolution proceedings are involved to ensure that assets are not dissipated or allowed to deteriorate in order to protect the State’s interest in the matter; attends creditor’s meetings to discuss and evaluate joint efforts in effecting collections; may supervise lower level delinquent tax collection assistants on a continuing basis.

Knowledge and Abilities Required:

Knowledge of: State tax laws, rules and regulations, particularly as they relate to the collection of delinquent taxes; methods and procedures used in arranging for the collection of delinquent taxes; financial records of corporations, partnerships, and proprietorships; interviewing methods and techniques; account keeping methods and procedures; office practices and procedures.

Ability to: Review and analyze financial records to locate assets which may be used to liquidate delinquent tax liabilities; compute tax liabilities, interests, and penalties; obtain pertinent information in a complete, expeditious and courteous manner; operate adding and calculating machines; formulate sound recommendations based on existing information.

DELINQUENT TAX COLLECTION ASSISTANT III 1.475

Duties Summary:

Supervises a field collection section engaged in collecting delinquent taxes; recommends approval or disapproval for all recommendations made by subordinates; reviews unusual cases and advises and assists subordinates regarding methods and investigative techniques to be utilized; and performs other related duties as required.

Distinguishing Characteristics:

This class involves responsibility for supervising a relatively large staff of lower level delinquent tax collection assistants engaged in the collection of delinquent taxes through field contacts.

Examples of Duties:

Plans, assigns and reviews the work of a staff engaged in the collection of delinquent taxes through field contacts; provides assistance and advice to subordinates in the handling of difficult and controversial cases; recommends approval or disapproval on recommendations made by subordinates with regards to part-payment agreements, write-offs, legal actions, foreclosures, offer in compromise claims, etc.; reviews financial statements such as balance sheets, profit and loss statements,

general ledgers, and other books of accounts to determine the financial condition of the taxpayer and his business; verifies information on financial statements by contacting various private and public agencies; checks with business and other acquaintances of the taxpayer to determine whether assets have been concealed or transferred to others; develops and implements procedures for processing and closing of cases; reviews major delinquent accounts to determine whether adequate, appropriate and timely actions are taken to effect collections; conducts meetings in order to assure uniform and unified program emphasis; interprets policies for cases that lack precedent or guidelines; reassigns cases to higher level delinquent tax collection assistants as case difficulty warrants, or reassigns cases to the office collection section when satisfactory payment agreements have been completed; assists in seizing and inventorying assets, fixing values on assets and setting minimum bids, and posting notices and conducting public auctions; reviews uncollectible accounts and determines whether further collection efforts should be made or whether the accounts should be written off; orients and trains subordinates to enable them to perform assignments competently.

Knowledge and Abilities Required:

Knowledge of: State tax laws, rules and regulations, particularly as they apply to collection procedures relating to delinquent taxes; principles and practices of supervision; principles and practices of accounting and auditing; interviewing methods and techniques; office practices and procedures.

Ability to: Plan, assign and review the work of others; review financial statements of commercial establishments to determine the financial solvency of such establishments; inventory and affix values to assets being liquidated; formulate sound recommendations based on existing information; meet and deal effectively with people.