

TAX COLLECTION SUPERVISOR

NATURE OF WORK IN THIS CLASS:

This is supervisory and technical work involving the collection and assessment of delinquent income tax, gross-receipts, withholding, and other local tax returns under the Internal Revenue Code and the Government Code of Guam.

The employee in this class plans and administers the programs and activities of the Delinquent Accounts Branch of the Department of Revenue and Taxation.

ILLUSTRATIVE EXAMPLES OF WORK: (These examples do not list all the duties that may be performed; any one position may not include all the duties listed.)

Plans and directs the assessment of and collection/liquidation of delinquent income tax, gross-receipts and related tax accounts, involving tax liens, servicing of levies, seizure and sale of real and personal property and similar enforcement activities.

Develops, recommends and implements policies, procedures and other operational requirements; interprets and explains pertinent tax laws, regulations, procedures and requirements to employees and the public.

Insures accurate and complete accounting of daily cash collections and field receipts.

Evaluates program effectiveness and recommends/initiates changes in laws, regulations, procedures, operations to enhance effectiveness.

Plans and supervises the work of subordinate program staff; establishes program priorities and prepares work schedules; reviews and approves or recommends to higher level supervisors collection/liquidation procedures involving highly complex cases.

Devises forms, report formats and other means to facilitate the work of the Branch.

Resolves minor personnel problems and grievances; effects minor disciplinary measures such as warnings and reprimands, recommending adverse action in more serious cases.

Establishes performance standards; recommends personnel actions; evaluates work performance of subordinates; identifies and implements training plans for program staff.

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Keeps current on trends and developments in collection procedures and requirements involving delinquent tax accounts.

Prepares periodic reports of program accomplishments and other technical and administrative matters.

Performs related duties as required.

MINIMUM KNOWLEDGE, ABILITIES AND SKILLS:

Knowledge of the principles and practices of management.

Knowledge of tax collection, assessment, and liquidation processes, including tax liens, servicing of levies, seizure and sale of real and personal property and similar collection enforcement actions.

Knowledge of internal revenue laws, local laws, regulations and precedents pertinent to tax collection activities.

Knowledge of general business practices.

Knowledge of balance sheets, profit and loss statements and other financial documents used to ascertain the taxpayer's financial condition as required for collection activities.

Ability to plan and direct tax collection programs and activities.

Ability to interpret and apply pertinent tax laws, regulations, policies and other program guidelines.

Ability to evaluate program effectiveness and initiate or recommend changes in program guidelines, organization, or operation to enhance programs and activities.

Ability to work effectively with employees and the public.

Ability to communicate effectively, orally and in writing.

Ability to maintain records and prepare reports.

MINIMUM EXPERIENCE AND TRAINING:

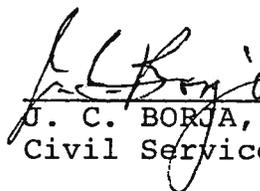
- a) Three years of experience in tax collection enforcement, bank/finance operations involving delinquent accounts, or related work and graduation with a Bachelor's degree in business or public administration or related fields; or

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- b) Six years of experience in tax collection or related work and graduation from high school; or
- c) Any equivalent combination of experience and training which provides the minimum knowledge, abilities and skills.

ESTABLISHED: October, 1984

PAY RANGE: 36



J. C. BORJA, Executive Director,
Civil Service Commission