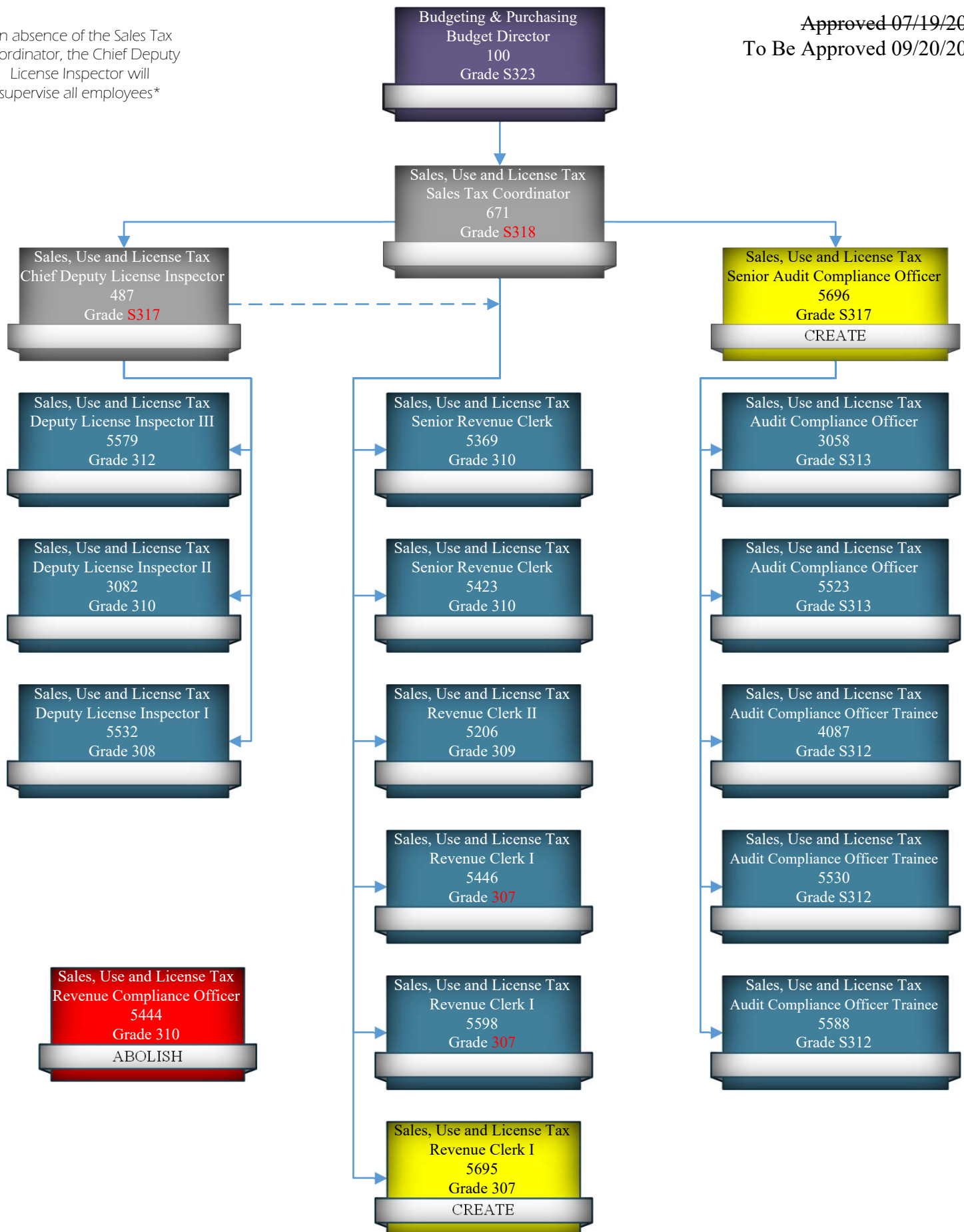


\*In absence of the Sales Tax Coordinator, the Chief Deputy License Inspector will supervise all employees\*

Approved 07/19/2022  
To Be Approved 09/20/2022



## **POSITION DESCRIPTION**

Title: Chief Deputy License Inspector

Department: Sales, Use & License Tax Department

Job Analysis: September 2020, **September 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports To: Sales, Use & License Tax Coordinator, Budget Director

Subordinate Staff: License Inspector I, License Inspector II, License Inspector III

External Contacts: Taxpayers; Other Government Agencies; General Public

Salary Grade: Classified/Exempt (~~\$313~~ **\$317**)

### **Job Summary**

**Hires**, manages, supervises, and evaluates License Inspectors I's, II's, and III's. Contacts all individuals, firms, or corporations in the County to ensure proper payment of business license fees, mobile home registration fees/sales tax, and enforces the county junkyard resolutions. Inspect for cigarette/tax stamp compliance, video, lease/rental tax compliance, sales and use tax compliance. Monitors proposed legislation as it pertains to business license and manufactured homes. Employee follows established procedures and guidelines in performance of duties but sets own agenda within established perimeters.

### **Job Domains**

1. Responsible for ensuring County receives all license fees through local laws and agreements.
2. Contacts all individuals, firms or corporations doing business in the County to insure all have valid business licenses.
3. Checks business tax license against previous year's list of licensed businesses; notifies delinquent businesses to make proper license payments.
4. Canvasses the County looking for new businesses subject to licenses; gives notices of licenses due; follows up cases to ensure licenses are paid.
5. Make spot checks of business firms to determine whether they have licenses covering all taxable operations carried on, checks for payment of various taxes.
6. Initiates Complaint/Summons of delinquent taxpayers and appears in court as a witness in connection with the court process for restitution. Or, makes the decision of transmitting delinquent business license accounts through the State Department of Revenue for collection.

7. Checks street vendors and other transient vendors to determine if they have obtained licenses.
8. Responsible for inspection of businesses to inform and verify that proper cigarette stamps are being used in Baldwin County.
9. Checks compliance on sales, use, video, and rental/lease taxes.
10. Collection of business license fees, manufactured home registration fees, and sales taxes.  
~~collected by the Sales, Use & License Tax Department.~~
11. Supervises the performance of Deputy License Inspectors I's, II's and III's.
12. Works in close coordination with the Sales, Use & License Tax Coordinator.
13. Assists the Sales, Use, and License Tax Coordinator with the evaluations of the employees under their supervision.
14. Conducts seminars and speeches pertaining to business license and manufactured home, when available.
15. **Works in close cooperation with the Judge of Probate's Office.**
16. All other duties as assigned.

### **Knowledge, Skills, and Abilities**

1. ~~Communication Skills to convey~~ **professionally communicate with** to the public, **to provide** clear and concise explanations of County ordinances and regulations in a courteous and tactful manner ~~information as requested.~~
2. Math skills to compute correctly the maximum amount of fees due to the County that is and is not received through routine collection channels.
3. Basic knowledge of accounting principles.
4. ~~Skills to clearly define to the public the County's codes and ordinances.~~ **Research and review current federal, state, county, and city ordinances and recommends revisions to tax revenue laws, rules and regulations.**
5. Skills to properly understand state and municipal codes and ordinances and the **to convey in** daily, routine correspondence from the public.
6. Driving skills to safely operate vehicle while driving.
7. Considerable knowledge of county codes and ordinances.
8. Considerable familiarity with County businesses.
9. Knowledge of Baldwin County geography and streets.
10. Ability to deal with irate citizens.
11. Knowledge of County rules, regulations, policies and procedures.
12. Ability to recognize potential sales tax audits and report findings accordingly.

### **Essential Physical Abilities**

1. Sufficient clarity of speech and hearing or other communication capabilities, with or without reasonable accommodation, to permit the employee to communicate effectively.
2. Sufficient vision or other powers of observation, with or without reasonable accommodation, to permit the employee to read and scan a wide variety of materials electronic or hard copy form.
3. Sufficient manual dexterity, with or without reasonable accommodation, to permit the employee to operate a county vehicle, personal computer, telephone, copier, and other related office equipment.

4. Sufficient personal mobility and physical reflexes, with or without reasonable accommodation, to permit the employee to maneuver and function in and around an office and field environments.

### **Other Characteristics**

1. Experience in working with the public.
2. Willing to travel out of County as needed.
3. Willing to attend meetings, conference workshops, and training sessions as related.

### **Minimum Qualifications**

1. Possess a valid driver's license.
2. Possess a high school diploma or equivalent.
3. Associate Degree in business management or related field; and/or prior training and experience in lieu of college education.
4. Certified Revenue Officer through CROAA and/or Licensing Administration Certification through AATA, and
5. Five (5) years experience in government accounting and collections or any equivalent of work and training experience that provides the knowledge, skills, and abilities necessary to perform the job duties.

## **POSITION DESCRIPTION**

Title: Revenue Clerk I

Department: Sales, Use & License Tax Department

Job Analysis: Sept 2011, Aug 2013, Sept 2017, April 2021, **Sept 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports To: Sales, Use & License Tax Coordinator

Subordinate Staff: None

Internal Contacts: County employees and elected officials

External Contacts: General Public, City and State Employees, License Departments, Vendors – Local Government and Gov Connect.

Salary Grade: Classified/Non-Exempt (~~306~~**307**)

### **Job Summary**

This position is for the front office and reception area. This position operates data entry equipment to capture alpha and/or numeric data from source and/or imaged documents. Work includes greeting taxpayers, and performing repetitive tasks, and requires customer service skills, accuracy, dexterity, coordination, and concentration in the operation of personal computers. Initially, employees work under close supervision, but as employees progress, they are expected to perform duties in an independent manner. Assignments are received in oral or written form and are reviewed by a supervisor for quality and quantity of work.

### **Job Domains**

1. Assist customers in obtaining proper tax forms and processes new applications.
2. Perform clerical functions as required, including answering phones, preparing correspondence, and retrieving and purging obsolete files.
3. Respond to citizen's questions and comments in a courteous and timely manner.
4. Answer general questions regarding sales and use tax following State of Alabama rules and regulations dealing with sales and use tax collection.
5. Enter and post's transaction data and/or tax data to maintain and update accounts.
6. Perform mail operations such as opening, sending, sorting, and filing.

7. Prepare daily, weekly, monthly, and annual reports as requested by the department coordinator.
8. Verify check with return and processes payment.
9. Balance batches daily and end of month reports.
10. Prepare notices, festival forms, invoices, delinquent notices, and letters according to procedures.
11. Perform entry and maintenance of electronic records and data transactions.
12. Perform follow-up telephone calls on new applications and delinquent accounts including non-sufficient funds checks.
13. Greet the public in a professional, courteous manner when they arrive in the department.
14. Research and make contact on mail that has been returned to the department and notes the accounts.
15. Assist with business license collections, fieldwork and calls as needed.
16. Perform other duties as assigned by the Sales & Use Tax/Business License Inspection Coordinator.

### **Knowledge, Skills, and Abilities**

1. Ability to use mathematical principles to make accurate and rapid calculations.
2. Ability to accurately prepare, process, sort and file a variety of forms, reports, records, and documents.
3. Ability to establish and maintain effective working relationships with other employees and the public.
4. Ability to read, comprehend, and follow oral and written instructions.
5. Knowledge and ability to follow and apply departmental rules, regulations, procedures, and functions.
6. Ability to keep information confidential due to content of documents being handled.
7. Ability to use logical and creative thought processes to develop solutions according to written specifications and/or oral instructions.
8. Ability and willingness to quickly learn and put to use new skills and knowledge brought about by rapidly changing information and/or technology.
9. Ability to handle multiple tasks simultaneously to include being able to be interrupted and return to work immediately and prioritizing work as needed to answer the telephone, provide information to callers and coworkers, handle complaints from the public and ensure that all tasks are completed within time limits.
10. Ability to handle large sums of money (checks and cash) and make computations quickly and accurately as needed to verify daily cash and check receipts, make deposits, balance reports, and to analyze and look for discrepancies in master listings.
11. Skills in math to include the addition, subtraction, multiplication and division of whole numbers and decimals as needed to count money, balance cash receipts, calculate percentage of taxes due, make change rapidly and accurately and calculate fees, taxes, penalties and interest.
12. Knowledge of modern office practices, procedures, and equipment.
13. Ability to research and understand transactions on accounts and how to correct if needed.
14. Knowledge of Word, Excel, Access, Power Point and Organizer.
15. Knowledge of billing and collection software.

### **Other Characteristics**

1. Willing to work overtime, nonstandard hours, weekends, and holidays as required, to complete work assignments.
1. Willing to travel out of County as needed.
2. Willing to attend meetings, conferences, workshops, and training sessions as related in assigned work area.
3. Confidentiality is a must due to the nature of information handled.

### **Minimum Qualifications**

1. High school diploma or equivalent.
2. Two (2) years accounting experience.
3. Accounts Receivable and Accounts Payable experience desired.
4. Experience with computerized accounting systems desired.
5. Experience in service orientated field with heavy customer service preferred.
6. Possess valid driver's license.
7. Ability to attain Certified County Revenue officer through County Revenue Officers Association of Alabama (CROAA).

## **POSITION DESCRIPTION**

Title: Sales, Use & License Tax Coordinator

Department: Sales, Use & License Tax Department

Job Analysis: September 2011, September 2017, May 2019, **September 2022**

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports To: Budget Director

Subordinate Staff: Chief Deputy License Inspector, Deputy License Inspector I, II & **III, Senior Audit Compliance Officer**, Audit Compliance Officer, Audit Compliance Officer Trainee, Revenue Clerk I & II, Senior Revenue Clerk

External Contacts: General Public, Taxpayers, Other Government Agencies, Legal Representatives

Salary Grade: Classified/Exempt (~~\$317~~ **\$318**)

### **Job Summary**

This is responsible supervisory work involving responsibility for managing the compliance, collection, and enforcement of one or more of the state's revenue laws, business license and registration fees. Employees in this class are responsible for directing and supervising a staff of revenue examiners, license inspectors, and clerical staff engaged in the processing, audit selection, examination, and collection of taxes and fees. Work involves responsibility for reviewing and assigning tax and fee examination/collection cases, conducting informal hearings with taxpayers or their representative in contested cases, reviewing finished examination reports for accuracy and compliance with the law.

### **Job Domains**

1. Performs county revenue administrative functions, including, but not limited to, investigations, audits, inspections, and consultations with businesses and taxpayers.
2. Investigates any complaints and/or reports rendered by various sources on problem accounts or businesses; testifies in court as required.
3. Performs audits on records for compliance and timely reporting of taxes.
4. Inspects businesses to ensure proper tax and business license compliance.
5. Provides consultations with taxpayers to address any problems or concerns and provides an explanation of local laws, county policies and procedures.



6. Administers administrative hearings to ensure compliance and payment of taxes; initiates advisory procedures for noncompliance.
7. Provides interpretation for enforcement of state and federal rules, regulations, and tax laws.
8. Analyzes data and compiles detailed and accurate reports of information on taxation and revenue as required.
9. Directs the collection, receipt, deposit, and distribution of revenue, and the enforcement of applicable tax laws, and license registration fees.
10. Plans, develops, and implements department's budget.
11. Plans, develops, and directs appropriate plans, policies, procedures, rules, and regulations in accordance with federal, state, county, and municipal tax laws.
12. Directs the accounting, collection, audit, and enforcement of revenue tax codes and applicable license and registration fees ensures the proper recording of applicable taxes in addition to all federal, state, and city taxes due the county.
13. Researches and reviews current federal, state, county, and city ordinances and recommends revisions to tax revenue laws.
14. Provides direction in the prosecution of persons in violation of the tax laws and the defense of tax suits brought by persons against the county.
15. Plans, develops, and implements department goals, objectives, and strategies.
16. Provides leadership and direction for subordinate employees; selects, assigns, and conducts performance reviews.
17. Provides advice and recommendations to the Budget Director, County Commissioners, School Board, and various boards of the county concerning matters pertinent to revenues.
18. Keeps the Budget Director and designated others fully and accurately informed concerning work progress, including present and potential work problems and suggestions for new or improved ways of addressing such problems.
19. Attends meetings, conferences, workshops, and training sessions and reviews publications and audiovisual materials to become and remain current on principles, practices, and new developments in assigned work areas.
20. Responds to citizens' questions and comments in a courteous and timely manner.
21. Communicates and coordinates regularly with appropriate others to maximize the effectiveness and efficiency of county operations and activities.
22. Performs other directly related duties consistent with the role and function of this position.
23. Participates in conferences with departmental superiors in the discussion of policy and procedures; gives advice relating to technical tax issues.
24. Exchanges tax information with local governmental agencies, other state revenue agencies, and the federal government.
25. Trains supervisory and professional personnel in departmental procedures in the central office as well as the field.
26. Makes presentations to tax professionals, various government representatives and other interested groups.
27. Develops forms and procedures to expedite workflow; initiates data processing requests for system changes; adapts departmental procedures to change resulting from new tax legislation and/or court rulings.
28. Conducts informal hearings for tax cases that are protested.
29. Responsible for the evaluations of all employees under his/her supervision.
30. All other duties as assigned.

### **Knowledge, Skills, and Abilities**

1. Comprehensive knowledge of principles and practices of government operations.
2. Comprehensive knowledge of all applicable tax laws, regulations, and procedures.
3. Comprehensive knowledge of generally accepted accounting procedures.
4. Substantial knowledge of modern office practices and procedures.
5. Substantial knowledge of general management principles.
6. Ability to comprehend, interpret, and apply tax laws, rules, and collection procedures.
7. Ability to review and understand complex audit reports and make determinations regarding procedures and problems.
8. Ability to develop, evaluate, and install revisions to established revenue collection policies and procedures.
9. Ability to set goals and develop an action plan to achieve them within short-term, intermediate-term, and long-term operational periods.
10. Ability to organize and prioritize work, establish and maintain appropriate organizational structure and to delegate authority to accomplish goals and objectives.
11. Ability to direct, motivate, and lead subordinates.
12. Ability to evaluate new circumstances and apply prior experience and knowledge with good judgment.
13. Ability to establish and maintain effective working relationships with elected officials, county and city departments, employees, business owners, and the general public.
14. Ability to communicate effectively with others, both orally and in writing, using both technical and non-technical language.
15. Ability to understand and follow oral and/or written policies, procedures, and instructions.
16. Ability to prepare and present accurate and reliable reports containing findings and recommendations in a logical manner.
17. Ability to operate a personal computer using standard or customized software applications appropriate to assigned tasks.
18. Ability to use logical and creative thought processes to develop solutions according to written specifications and/or oral instructions.
19. Ability to perform a wide variety of duties and responsibilities with accuracy and speed under the pressure of time-sensitive deadlines.
20. Ability and willingness to quickly learn and put to use new skills and knowledge brought about by rapidly changing information and/or technology.
21. Integrity, ingenuity, and inventiveness in the performance of assigned tasks.

### **Essential Physical Abilities**

1. Sufficient clarity of speech and hearing or other communication capabilities, with or without reasonable accommodation, to permit the employee to communicate effectively.
2. Sufficient vision or other powers of observation, with or without reasonable accommodation, to permit the employee to read and scan a wide variety of materials electronic or hard copy form.
3. Sufficient manual dexterity, with or without reasonable accommodation, to permit the employee to operate a county vehicle, personal computer, telephone, copier, and other related office equipment.

4. Sufficient personal mobility and physical reflexes, with or without reasonable accommodation, to permit the employee to maneuver and function in and around an office environment.

#### **Other Characteristics**

1. Willing to work overtime, nonstandard hours, weekends, and holidays as required to complete work assignments.
2. Willing to travel out of County as needed.
3. Willing to attend meetings, conferences, workshops, and training sessions as related in assigned work area.

#### **Minimum Qualifications**

1. Bachelor's degree in Business Management, Finance or Accounting
2. Certification from CROAA or Certified Revenue Examiner; and
3. Extensive experience in government accounting and collection; or
4. Any equivalent combination of experience and training that provides the knowledge, skills, and abilities necessary to perform the work.
5. Possess valid driver's license and be insurable by the County's insurance standards.

## **POSITION DESCRIPTION**

Title: Senior Audit Compliance Officer

Department: Sales, Use & License Tax Department

Job Analysis: September 2022

Note: Statements included in this description are intended to reflect in general the duties and responsibilities of this classification and are not to be interpreted as being all inclusive. The employee may be assigned other duties that are not specifically included.

### **Relationships**

Reports To: Sales, Use & License Tax Coordinator

Subordinate Staff: Audit Compliance Officer, Audit Compliance Officer Trainee

Internal contacts: County employees and elected officials

External contacts: General Public, Taxpayers, Other Government Agencies, Legal Representatives

Status: Classified/Exempt (S317)

### **Job Summary**

Hires, manages, supervises, and evaluates Audit Compliance Officers and Audit Compliance Officer Trainees. The principal function of this position involves performing complex auditing and enforcement work relating to the state and county tax laws, rules, regulations, and knowledge of court cases. This is advanced and highly technical professional audit work in the examination of taxpayers' returns and records for compliance with state, county, and federal tax laws. Employees in this position perform highly technical auditing work in the field or office in the enforcement of Alabama's tax laws. This position assists subordinate staff with auditing business records and collection of all taxes and fees collected by Baldwin County Sales, Use & License Tax Department, while also performing audits of their own. Public contacts are an important feature of this work and employees must be able to deal independently with the public in situations which may be controversial. Work is performed independently within policy and applicable laws and is reviewed by department manager for compliance with applicable tax laws and departmental procedures.

### **Job Domains**

1. Works in close coordination with the Sales, Use, & License Tax Coordinator.
2. Assists the Sales Tax Coordinator with the evaluations of all employees under their supervision.
3. Examine sales records/invoices, rental contracts or agreements, purchase journals/invoices, general ledgers, contracts, invoices, electronic records, financial statements and income tax returns of retail, manufacturing, or contractors and service industries concerns to verify the

- accuracy of taxes submitted to the County. Assists subordinate staff with same.
4. Perform audits for cities that have entered an audit contract with Baldwin County. Foreign audits are conducted by the auditor when the business is located outside of Baldwin County and the State of Alabama utilizing the electronic method.
  5. Investigate any complaints and/or reports rendered by various sources on problem accounts or businesses; attends Tax Tribunal hearings and testifies in any court as required.
  6. Perform audits on records for compliance and timely reporting of taxes.
  7. Provide interpretation for enforcement of state and federal rules, regulations, and tax laws.
  8. Attend meetings, conferences, workshops, and training sessions and reviews publications and audiovisual materials to become and remain current on principles, practices, and new developments in assigned work areas.
  9. Conduct meetings, as needed, to educate subordinate staff.
  10. Meet with taxpayers one on one basis, if requested.
  11. Respond to citizen's questions and comments in a courteous and timely manner.
  12. Communicate and coordinate regularly with appropriate others to maximize the effectiveness and efficiency of county operations and activities.
  13. Review building permit reports, personal property reports, tax abatements, and also communicates with Baldwin County municipalities through reciprocal agreements to enforce compliance and maximize revenue.
  14. Perform other directly related duties consistent with the role and function of this position.
  15. Research and review current federal, state, county, and city ordinances and recommends revisions to tax revenue laws.
  16. Inspect businesses to ensure proper tax and business license compliance.
  17. Advise taxpayers of legal matters, accounting techniques, and record keeping requirements to facilitate tax enforcement
  18. Interpret revenue laws, regulations, and court decisions to assist taxpayers and taxpayers' representatives with inquires as to requirements for compliance with tax and business license laws.
  19. Perform collection process of taxes and fees as established by current guidelines of the Sales, Use & License Tax Department.
  20. Utilize all resources available to ensure businesses are in compliance with any and all tax laws of the State of Alabama.
  21. All other duties as assigned.

### **Knowledge, Skills, and Abilities**

1. Ability to interact with subordinate staff to provide support, instruction, and directives.
2. Comprehensive knowledge of principles and practices of government operations.
3. Comprehensive knowledge of all applicable tax laws, regulations, and procedures.
4. Comprehensive knowledge of generally accepted accounting procedures.
5. Ability to comprehend, interpret, and apply tax laws, rules, and collection procedures.
6. Ability to evaluate new circumstances and apply prior experience and knowledge with good judgment.
7. Ability to establish and maintain effective working relationships with elected officials, county and city departments, employees, business owners, and the general public.
8. Ability to communicate effectively with others, both orally and in writing, using both technical and non-technical language.

9. Ability to understand and follow oral and/or written policies, procedures, and instructions.
10. Ability to prepare and present accurate and reliable reports containing findings and recommendations in a logical manner.
11. Ability to operate a personal computer using standard or customized software applications appropriate to assigned tasks.
12. Verbal skills to communicate effectively with management, other employees, professionals, and the public in a courteous and tactful manner, with or without accommodation.
13. Ability to read and scan a wide variety of materials electronic or hard copy form, with or without accommodation.
14. Skills in the operation of a computer terminal with sufficient manual dexterity, with or without reasonable accommodation, to permit the employee to operate a personal computer, telephone, copier, and other related office equipment.
15. Ability to maneuver and function in and around an office environment, with or without accommodation.

### **Other Characteristics**

1. Willing to work nonstandard hours as necessary.
2. Willing to travel out of County as needed.
3. Willing to attend meetings, conferences, workshops, and training sessions as related in assigned work area.
4. Confidentiality is a must due to the nature of information handled.

### **Minimum Qualifications**

1. Possess valid driver's license and be insurable by the County's insurance standards.
2. Bachelor's degree in Accounting, Business Management or Finance.
3. Minimum two (2) years professional experience in auditing and accounting.
4. Must be certified by Alabama Local Tax Institute of Standards and Training within (2) years of employment.