



City of Phoenix TAX HEARING OFFICER

JOB CODE 03270

Effective Date: 09/92

DISTINGUISHING FEATURES OF THE CLASS:

The fundamental reason this classification exists is to preside over administrative hearings for protest of City Use Tax and Privilege License Tax assessments. The incumbent performs legal research, reviews audit work papers and other evidence, applies law and precedent to facts at issue, and submits written rulings. Work also includes conducting a variety of other administrative hearings involving billing disputes between water customers and the Water Services Department, and disputes between burglar alarm owners and the Police Department regarding false alarm incidents. Some positions also perform financial and operational audits of City programs, departments or functions as time permits. Work is performed under the general supervision of the Chief Tax Hearing Officer or City Auditor who reviews work on the basis of results obtained.

ESSENTIAL FUNCTIONS:

- Hears cases presented by taxpayers and/or legal representatives and the City Attorney relating to Use Tax and Privilege License Tax assessments;
- Hears cases presented by water customers and the Water Services Department regarding water service charges, or by burglar alarm owners and the Police Department regarding false alarm incidents;
- Examines sales tax audit files and other documentary evidence related to sales taxes, water billings, and false alarms;
- Researches and references relevant laws and legal precedents;
- Analyzes facts and applies legal principles and precedents to cases, redetermines liability and issues written rulings;
- Verifies petitions for hearing;
- Produces written responses to pre- and post-hearing correspondence;
- Maintains regular and reliable attendance;
- Demonstrates superior seamless customer service, integrity, and commitment to innovation, efficiency, and fiscally responsible activity;
- Works more than forty hours in a workweek without additional compensation to perform assigned job duties, including weekends, evenings, early morning hours, and holidays as required.

Required Knowledge, Skills and Abilities:

Knowledge of:



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- Legal and auditing terminology.
- Hearing procedures and rules of evidence.
- City ordinances pertaining to Use Tax and Privilege License Tax, Water and Sewer charges, and burglar alarms.

Ability to:

- Communicate in the English language by phone or in person in a one-to-one or group setting.
- Produce written documents in the English language with clearly organized thoughts using proper sentence construction, punctuation, and grammar.
- Review or check the work products of others to ensure conformance to standards.
- Work cooperatively with other City employees and the general public.
- Work safely without presenting a direct threat to self or others.

Additional Requirements:

- Some positions require the use of personal or City vehicles on City business. Individuals must be physically capable of operating the vehicles safely, possess a valid driver's license and have an acceptable driving record. Use of a personal vehicle for City business will be prohibited if the employee is not authorized to drive a City vehicle or if the employee does not have personal insurance coverage.
- Some positions will require the performance of other essential and marginal functions.

ACCEPTABLE EXPERIENCE AND TRAINING:

Member of the State Bar of Arizona or licensed as a Certified Public Accountant and experience in tax law, tax accounting/auditing, or previous hearing officer experience. Other combinations of experience and education that meet the minimum requirements may be substituted.