



## IDENTIFICATION

Department	Position Title	
Finance	Senior Tax Officer	
Position Number	Community	Division/Region
15-7231	Yellowknife	Taxation, Corporate Credit and Collections/HQ

## PURPOSE OF THE POSITION

The Senior Tax Officer is responsible for and authorized to conduct examinations, inspect records and undertake activities for any purpose related to the administration and enforcement of the *Petroleum Products Tax Act* (PPTA), the *Tobacco Tax Act* (TTA) and the *Payroll Tax Act* (PTA); and prevents loss of property taxes receivable by applying government legislation including the *Property Assessment and Taxation Act* (PATA), *Financial Administration Act*, *Commissioner's Land Act*, *Territorial Court Civil Claims Act*, *Creditors' Relief Act*, *Bankruptcy and Insolvency Act* and the *Seizures Act*.

## SCOPE

Reporting to the Manager, Tax Administration and receiving day to day operational leadership from the Taxation Lead, the Senior Tax Officer is based in Yellowknife. This position is responsible for the review and maintenance of all tax accounts to ensure entry of timely and accurate information; for issuing annual Notices of Taxes Payable; for calculating and administering the collection of education taxes for the tax based communities in the Northwest Territories (NWT) pursuant to PATA; and identifying potential grants-in-lieu, payments-in-lieu and sine die adjustments and notifying the appropriate government entities. The incumbent is authorized by the Minister of Finance to conduct examinations and inspect records for any purpose related to the administration and enforcement of relevant acts and regulations.

The position is in contact with other Government of the Northwest Territories (GNWT) departments and agencies and taxpayers to ensure the collection of tax revenues of over \$42,000,000 for payroll taxes, over \$29,000,000 in property and school taxes, over \$20,000,000 in fuel taxes and over \$15,000,000 in tobacco taxes.



## **RESPONSIBILITIES**

### **1. Generates the Notices of Taxes Payable for assessed properties located in the General Taxation Area (GTA); that result in revenues of over \$27,000,000 per year.**

- Initiates the annual property tax run by obtaining the Certified Second Revision Assessment Roll from the Department of Municipal and Community Affairs (MACA) and reviews to confirm that all data is in the correct format for uploading into System for Accountability and Management (SAM).
- Manually prepares the interest calculations files and forwards them along with the current Mill Rates and formatted assessment roll to the SAM Sustainment Team for upload to the property tax account holders in SAM.
- Creates a PDF utilizing a query for approximately 7,200 Notices of Taxes Payable for approximately 3,200 tax accounts which require printing and mailing to the property owners.
- Makes recommendations concerning approval of refunds in instances where tax payments have been received in error and prepares the refunds using SAM.
- Prepares and issues Certificates of Tax Arrears in accordance with PATA.
- Identifies potential grants-in-lieu, payments-in-lieu and sine die adjustments and notifies the appropriate government entities.

### **2. Assesses the overdue property tax accounts for forwarding to the Collections section and provides information to the Manager of Collections in regards to collection action.**

- Prepares a monthly aged listing of account receivables in SAM to quantify accounts to be forwarded to Collections once accounts are overdue by 120 days.
- As per PATA, recommends that the Sheriff be instructed to seize and dispose of assets in accordance with the *Creditors' Relief Act* and the *Seizures Act* and acts as the Department of Finance representative when goods are seized and sold for payment of property taxes.

### **3. Liaises with MACA and the Government Service Officers (GSO) in regards to the Senior Citizens and Disabled Persons Property Tax Relief Application (Senior Rebate).**

- Assists seniors in completing the Senior Rebate application for the general taxation area and subsequently follows up with MACA to ensure that the rebate is granted.
- Liaises with the GSO which is located in various communities in order to communicate with taxpayers about payment plans and the Senior Rebate application.



**4. Reconciles the Property Tax Receivable Account and publishes property tax in arrears for PATA and year-end requirements.**

- Ensures that all the provisions of the PATA relating to the "Recovery of Taxes Relating to Land" (Section 111.1) are followed on an annual basis, including the annual publication of the taxpayers in arrears list.
- Compares the Property Taxes Receivable general ledger account to the detailed listing of individual property tax accounts monthly.
- Liaises with MACA to identify errors of omission on the assessment roll and prepares adjustments in SAM to ensure that tax accounts are accurate.
- Prepares an annual letter which is sent by registered mail to the assessed titled property owners identifying the arrears and payment plan options to avoid being published in territorial newspapers.
- Prepares an annual schedule for MACA under the New Deal Grant Program that advises the amount of taxes collected for New Deal communities during the fiscal year which ensures that MACA is reimbursing the government authorities the appropriate property tax amounts.

**5. Administers the invoicing and collection activity for school tax levies for tax base communities (municipal taxing authorities), resulting in revenues of over \$2,500,000 per year.**

- Analyzes the municipal tax rolls to identify amounts due for tax levies and grants-in-lieu
- Prepares the annual school tax invoicing for each community for review by the Taxation Supervisor.
- Monitors the school tax collection activities by analyzing and reconciling outstanding school tax amounts to each community's records.

**6. Performs examinations and inspect records for any purpose related to the administration and enforcement of the PPTA, TTA and the PTA, as authorized by the Minister.**

- Investigates third party leads and performs desk audits.
- Identifies potential areas for field audit by analyzing accounts, documenting anomalies, and recommends follow-up by the Manager of Tax Audit.
- Conducts audits with the Tax Auditor in an employer's place of business to determine compliance with PTA, TTA and PPTA, as needed. If required, accompanies the Tax Officers on inspections of tobacco retailer premises for TTA compliance.



- Works with other government departments and agencies (Territorial and Federal), including the Royal Canadian Mounted Police during any investigation regarding non-compliance to acts.
- 7. Reviews and ensures maintenance of all tax accounts areas to ensure timely and accurate information is processed in SAM.**
- Review the monthly fuel and tobacco tax refunds for the Fort Smith and Hay River reserves prepared by the Tax Officer
  - Ensures that tax accounts are maintained for accuracy and timely processing of information, utilizing the GNWT Tax applications and accounts receivable.
  - Prepares or approves maintenance worksheets, transfer worksheets, and pending items for the fuel, tobacco, payroll and property tax areas.
  - Prepares refund worksheets for all tax areas.
- 8. Provides information and assistance for reports and various documents, as needed.**
- Provides information to the Manager for the monthly revenue and expenditure variance reporting.
  - Assists the Taxation Supervisor and Manager with preparation of briefing notes and any special projects.

## **WORKING CONDITIONS**

### **Physical Demands**

No unusual physical demands.

### **Environmental Conditions**

No unusual environmental conditions.

### **Sensory Demands**

The incumbent must provide attention to detail in the analyzing and reconciling of tax accounts.

### **Mental Demands**

The incumbent is generally working with frequent changes in priorities and interruptions, and on multiple files simultaneously.



Tax collection involves contact with individuals and administrators who may exhibit defensive and/or hostile behavior which may subject the incumbent to emotionally disturbing experiences.

## **KNOWLEDGE, SKILLS AND ABILITIES**

### **Knowledge**

- Knowledge of the application and interpretation of legislation and regulations, directives, policies, procedures and operations manuals relevant to tax collection and administration.
- Knowledge of the PPTA, TTA, PTA, PATA and the *Financial Administration Act*.
- Knowledge of accounting principles through GAAP.
- Knowledge of the rules of evidence.
- Basic knowledge of Small Claims, Territorial and Supreme Court Rules and procedures with respect to filing of Statement of Claim, Writs of execution, Garnishees, Bankruptcy and Insolvencies and Orderly Payment of Debts.

### **Skills**

- Written and verbal communications skills, including the ability to maintain professional communications in difficult circumstances while minimizing conflicts.
- Interpersonal and listening skills including the ability to discern non-verbal communication cues.
- Problem solving skills.
- Organizational and time management skills.

### **Abilities**

- Ability to address conflicts and differences of opinion with tact and diplomacy.
- Ability to correctly interpret and analyze financial information.
- Ability to use various computerized accounting systems, and computer applications for data collection, data analysis, development models and audit application.
- Ability to commit to actively upholding and consistently practicing personal diversity, inclusion and cultural awareness, as well as safety and sensitivity approaches in the workplace.

### **Typically, the above qualifications would be attained by:**

Completion of Business or Accounting, or similar; and four (4) years of experience working in a financial office environment

Equivalent combinations of education and experience will be considered.



### **ADDITIONAL REQUIREMENTS**

#### **Position Security** (check one)

- ☐ No criminal records check required
- ☒ Position of Trust – criminal records check required
- ☐ Highly sensitive position – requires verification of identity and a criminal records check

#### **French language** (check one if applicable)

- ☐ French required (must identify required level below)
  - Level required for this Designated Position is:
  - ORAL EXPRESSION AND COMPREHENSION
    - Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐
  - READING COMPREHENSION:
    - Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐
  - WRITING SKILLS:
    - Basic (B) ☐ Intermediate (I) ☐ Advanced (A) ☐
- ☐ French preferred

#### **Indigenous language:** Select language

- ☐ Required
- ☐ Preferred