



REVENUE AGENT 1

5110

GENERAL DESCRIPTION OF CLASS

The REVENUE AGENT 1 locates and contacts debtors by telephone and letter to secure payment on delinquent accounts, tax liabilities and overpayments due the state.

DISTINGUISHING FEATURES

This is the first level of a three-level series. The absence of field work, resulting in less in-person contact with debtors, distinguishes it from the higher levels. The collection workload is often repetitive using similar procedures for collections. Supervision is immediately available for any unusual collection problems.

DUTIES AND RESPONSIBILITIES

The duties listed below are not inclusive but characteristic of the type and level of work associated with this class. Individual positions may perform all or some combination of the duties listed below as well as other related duties.

1. Account Collection

Contact debtors by phone or letter and request payment of delinquent or overpaid monies (e.g., unfiled or delinquent State taxes, overpaid unemployment insurance benefits, cost of care at State institutions, overpaid public assistance and food stamps, defaulted student loans). Arrange installment payment plan when single payment cannot be made. Set up a process to track and follow up on these accounts. Decide which of various legal actions to take (e.g., warrants, garnishments, other collection related court actions) and initiate such action.

2. Investigation

Locate debtors by questioning neighbors, friends, relatives, and employers through phone calls and letters. Analyze financial statements, minutes of corporate meetings, ledgers, and bank statements to identify responsible officer or employee for tax assessment or financial responsibility for debt.

3. Account Maintenance

Ensure accuracy of collection account balances. Locate misapplied payments or bookkeeping errors and correct. Compute and charge penalties and interest on monies due. Submit account for cancellation or waiver of payment if account is not collectable due to lack of assets or inability to locate debtor. Issue credit memos, refunds, and overpayment credits. Track account to be sure payment schedules is met.

4. Miscellaneous

Gather documents as evidence to help prepare case material for hearings, appeals, and other court proceedings. Explain liability to debtors or their representatives, outlining legal obligations and rights. Explain to debtors the procedures and policies on delinquent accounts and the consequences of nonpayment. Provide program information and materials to the public by phone or mail. Assist with training and orienting new employees.

RELATIONSHIPS WITH OTHERS

The Revenue Agent 1 has daily telephone contact with taxpayers, debtors, and employers to attempt to collect monies, encourage compliance with State and Federal laws, explain agency policies and procedures, and obtain information. There is also regular telephone contact with representatives of other agencies and institutions, professionals (e.g., attorneys and certified public accountants), and with private parties to exchange account information, explain agency policy and procedures, and trace and locate debtors. The Revenue Agent 1 has occasional to regular in office contact with debtors or their representatives in attempting to collect monies due.

SUPERVISION RECEIVED

The Revenue Agent 1 receives general supervision from a revenue supervisor or administrative superior. Accounts are generated from a computer list according to a set geographic or numeric formula. Incoming calls and daily mail also result in cases added to the work assignment. Account maintenance and adjustments are reviewed for accuracy and conformance to agency policies and procedures. Collection statistics and caseloads are reviewed periodically for progress, problems, and to ensure equal distribution of workload. The Revenue Agent 1 uses State and Federal laws, Administrative Rules and procedures, and agency manuals as guidelines to do their work.

KNOWLEDGE AND SKILLS (KS)**Knowledge**

Basic knowledge of practices, techniques, principles, and laws of collection.
Basic knowledge of the techniques used to locate missing debtors.
Basic knowledge of math.

Skills

Skill effecting collections by telephone, letter, or personal contact.
Skill communicating orally and in writing to explain procedures and laws and to gain compliance.
Skill working with irate persons.
Skill in listening.
Skill effectively organizing work and using time.

NOTE: The KNOWLEDGE and SKILLS are required for initial consideration. Some duties performed by positions in this class require different KS's. No attempt is made to describe every KS required for **all** positions in this class. Special certifications may be required of some positions. Additional knowledge and skill requirements will be explained on the recruiting announcement.

Adopted 1/90

Revised

STATE OF OREGON
 Dept. of Administrative Services
 Human Resource Services Division