



## REVENUE AGENT 2

5111

### GENERAL DESCRIPTION OF CLASS

The REVENUE AGENT 2 does office and field collection work on delinquent accounts, tax liabilities and overpayments due the State. Work includes tracing and contacting debtors by telephone, letter and in-person in an attempt to secure payment.

### DISTINGUISHING FEATURES

This is the second level of a three-level series. The addition of field work resulting in greater in-person contact with debtors distinguishes this class from the lower level. More complex field investigations and collection work distinguish this level from the higher level. Employees in this class do not have the authority to seize property, hold auctions of property or execute till taps, which is present at the higher level.

### 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 debtor by telephone, correspondence and in person, including field investigations, to arrange payment that will bring accounts current. Negotiate partial settlement of delinquencies and authorize payment arrangements. Decide which of various legal actions to take (e.g., warrants, garnishments) and initiate such action in office or field situations. Receive payments and apply to accounts.

#### 2. Investigations

Locate debtors through personal field investigations. Question neighbors, friends, relatives and employers as to debtors' whereabouts. Visit debtors' former residences and past places of employment. Follow leads uncovered by investigations to locate debtors. Contact various jurisdictions, attorneys and financial institutions to locate debtors' assets. Inspect debtors' machinery and equipment to verify ownership and identification (e.g., locates and records serial numbers). Analyze financial statements, minutes of corporate meetings, ledgers, and bank statements to identify officer or employee responsible 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 accounts to be sure payment schedules are met.

**4. Miscellaneous**

Appear in court as a witness for the State. Gather documents as evidence to help prepare cases for hearings, appeals and court. Explain reason for the debt or liability to debtors or their representatives, outlining legal obligations and rights. Explain to debtor the procedures and policies on delinquent accounts and the consequences of future nonpayment. Provide program information and materials to the public by phone, mail and in person. Assist with training and orienting new employees.

**RELATIONSHIPS WITH OTHERS**

The Revenue Agent 2 has regular in-person and telephone contact with taxpayers, debtors, and employers to attempt to collect monies, encourage compliance with laws, explain agency policies and procedures and obtain information. There is also regular in-person and telephone contact with representatives of other agencies and institutions, with professionals (e.g., attorneys and certified public accountants), and with private parties, to exchange account information, explain agency policy and procedure and trace and locate debtors.

**SUPERVISION RECEIVED**

The Revenue Agent 2 receives general supervision from a revenue supervisor or other administrative superior. The Revenue Agent 2 works accounts that were uncollectible through in-office collection techniques. Additional work is generated from computer lists of delinquent accounts, telephone calls and daily mail. The Supervisor reviews account maintenance and adjustments daily for accuracy and conformance to agency policy and procedure. Collection statistics and caseloads are reviewed periodically for progress, to ensure satisfactory completion of work assignments and for equal distribution of workload.

The Revenue Agent 2 has no direct supervision in the field except for telephone contact, and is expected to make decisions independently. The Revenue Agent 2 uses State and Federal laws, Administrative Rules and procedures, and agency manuals as guidelines for doing their work.

**GENERAL INFORMATION**

The Revenue Agent 2 may be required to travel to various regions in the State, sometimes during inclement weather or adverse road conditions. They may work with people who are uncooperative, angry, or hostile.

**KNOWLEDGE AND SKILLS (KS)****Knowledge:**

General knowledge of practices, techniques, principles, and laws of collection.
General knowledge of the techniques used to locate missing debtors.
General knowledge of agency policies and procedures.
Basic knowledge of field collection techniques.
Basic knowledge of bookkeeping and accounting records sufficient to determine the extent of liability.

**Skills:**

Skill effecting collections by telephone, letter, or personal contact.
Skill tracing and contacting debtors.
Skill deciding need for and arranging payment plans.
Skill initiating legal action should debtor fail to make payments.
Skill communicating orally and in writing to explain procedures and laws and to gain compliance.
Skill reviewing financial papers and ascertaining facts.
Skill interviewing and obtaining information from uncooperative sources.
Skill prioritizing work to meet established deadlines.

**SPECIAL QUALIFICATIONS**

Some positions in this class may require an Oregon driver's license valid for the class of vehicles used by the employing agencies.

**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