

Specification for Class of

REVENUE OFFICER 2

**Abolished Effective July 1, 2007**

Definition: Performs all but the most complex revenue collections.

Distinguishing Characteristics: Positions allocated at this level perform all tax collections within an assigned district except for collections involving receiverships, bankruptcies and probates. Incumbents are assigned to a district but may occasionally conduct collections or perform raids, seizures, or surveillance in other districts or out of state. Assignments within their districts are not screened by supervisors and Revenue Officers 2 are not assigned full-time supervisory responsibility.

Typical Work

Contacts delinquent taxpayers using professional techniques in field work, phone use, and correspondence to determine amount of tax liability, and effect collections;

Utilizes professional skip-tracing methods when necessary to locate delinquent taxpayers;

Conducts interviews with taxpayers who are frequently represented by legal and accounting specialists to determine methods or means of liquidating tax liabilities; issues involved are often controversial in nature and present various courses of action; serves legal summons on taxpayers to appear and give testimony or provide information relative to tax liability; notices of hearing are served requiring the taxpayer's appearance to show cause why Certificate of Registration should not be revoked, which would make continued operation illegal;

Secures financial statements from taxpayers who claim inability to pay and evaluate stated or indicated assets and liabilities; negotiates and enters into partial payment agreements if the taxpayer's financial condition necessitates deferred payment; obtains and verifies information for Closing Agreements between taxpayer and State, makes initial investigation and write-up, and submits to supervisor for review and approval;

Issues tax warrants and effects filing in Superior Court when necessary to establish lien and/or take legal action; insures that

taxpayers are given proper service and due process of law in legal proceedings; assists supervisor in seizing real or personal property pursuant to a filed tax warrant; searches State and county records to locate and/or determine ownership of personal and real property for attachment by the State; files abstract of judgment as required to attach property in other counties; prepares and serves Notice and Order to Withhold and Deliver (levy) on third parties in possession of assets of delinquent taxpayers (e.g., bank accounts, wages, accounts receivable, etc.); researches for evidence of successorship or beneficial interest which would require third parties to assume tax liabilities;

Prepares documentary evidence for submission to the Assistant Attorney General for the attachment of General, Specialty, and Electrical contractor's bonds;

Gives information and assistance in the following categories: Collection and proper completion of non-delinquent tax returns and balance due notices; sales of nonresident permits; sales of conveyance stamps and cigarette licenses; opening and closing of accounts; explanation as to the different tax classifications and determination as to a taxpayer's proper reporting classification(s); application and payment of use tax;

Effects compliance and proper reporting of excise taxes at county fairs, carnivals, and other transient or temporary businesses, frequently requiring evening and weekend action;

Participates as required in Cigarette Tax enforcement operations involving surveillance, raid, and seizure actions;

Testifies in court proceedings when required;

Performs other work as required.

#### Knowledge and Abilities

Knowledge of: Revenue Act of 1935 and Rules Relating to the Revenue Act, Departmental rulings, Board of Tax Appeal rulings, court decisions, due process of law, search and seizure, appeal procedure; issuing and filing of tax warrants; community property laws; Uniform Commercial Code provisions; lien priorities of third parties, general investigative techniques and business law; rules of evidence in criminal and civil law; policies and procedures of other regulatory governmental agencies.

Ability to: comprehend and assimilate complex tax laws and rules, tax interpretation letters, orders of determination and departmental policy, manuals and orders; communicate effectively both orally and in writing and prepare reports in a comprehensive and concise manner; determine factual information from a variety of sources including governmental, business and private citizens; professionally use the telephone as a collection and investigative tool; use ingenuity and resourcefulness to accomplish objectives without legal action whenever possible; analyze taxpayer's financial situation, determining ability to pay and extent of possible jeopardy; function in a diplomatic manner, with a helpful, unofficious attitude; deal effectively with irate or hostile persons, performing assignments capably even when there is a possibility of violence or personal risk; organize work time and complete work assignments without excessive supervision; make prompt and accurate decisions which may involve legal action; complete work assignments with minimal supervision.

Minimum Qualifications

One year of experience as a Revenue Officer 1.

For Labor and Industries Positions Only:

1. A Bachelor's degree involving major study in business administration, accounting, public administration, police science, law or closely allied field.

AND

2. One year of experience in the field of personal finance, law enforcement, adjustment of claims, collection of civil debts or other directly related field.

Additional qualifying experience may substitute, year for year, for the education.

New class

Effective July 1, 1967

Revised December 6, 1971

Revises definition and distinguishing characteristics

Revised October 29, 1974

Revises definition, minimum qualifications, title change (formerly Revenue

Compliance Officer 2), general revision

Revised November 4, 1977

Revises minimum qualifications

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