



STATE OF NEVADA
Department of Administration
Division of Human Resource Management

CLASS SPECIFICATION

<u>TITLE</u>	<u>GRADE</u>	<u>EEO-4</u>	<u>CODE</u>
REVENUE OFFICER III	34	B	7.231
REVENUE OFFICER II	32	B	7.233
REVENUE OFFICER I	30	B	7.239

SERIES CONCEPT

Revenue Officers research and investigate public and bank records and locate real property, lien information, credit, and tax history from a variety of sources such as bank records, court records, and credit bureaus; examine real property, liens, credit, tax history, income, and the taxpayer's place of business to identify assets and liabilities; compare assets and income to liabilities to determine the ability of the taxpayer to pay delinquent taxes.

Investigate complaints to determine whether the complaint is legitimate by examining computer records and files; determine the steps required to correct any improprieties.

Investigate instances of suspected noncompliance with statutes, rules, regulations and policies through field investigations, research of department and other governmental records, and other research techniques and initiate collection/compliance activities as necessary.

Collect delinquent tax payments; contact taxpayers and provide information concerning tax liabilities; visit places of business to collect delinquent tax payments; assist taxpayers in completing tax return forms; issue receipts for tax payments received; contact businesses which are opening or closing to inform owners of applicable tax laws, regulations and liabilities.

Investigate delinquent taxpayer accounts to determine whether the delinquent account should be designated as uncollectible or if the taxpayer has the ability to pay; analyze taxpayer account, credit, and asset information; document findings of the investigation and periodically conduct follow-up investigations of uncollectible accounts to determine whether or not the taxpayer's ability to pay has changed.

Serve tax levies and participate in the lock and seal of businesses and property seizures; conduct property inventories of seized assets; transport seized goods by truck to storage location; assist the supervisor with public auctions to raise revenue to cover tax liabilities as assigned.

Prepare and maintain records and reports of collection activities; maintain receipt copies, records of monies collected, taxpayer payment histories, and records of taxpayer contacts and uncollected taxes; maintain records of deposits to aid in tracking payments not properly credited to the taxpayer's account.

Provide assistance to the taxpayer/representative in completing proper tax forms; examine mathematical calculations to ensure correctness; answer general tax related questions using knowledge of tax laws and regulations; explain and interpret tax laws, departmental policies, and divisional policies to taxpayers with questions.

Maintain a variety of personal contacts with business representatives, individual taxpayers, bankers, lawyers, city and county law enforcement officials, and tax auditors in the process of locating taxpayers and collecting delinquent taxes.

Establish payment agreements; explain payment procedures to delinquent taxpayers including the amount of payments, rates of interest, collateral, and penalties for failure to make payments.

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SERIES CONCEPT (cont'd)

Prepare investigative and other cases against non-compliant taxpayers; present cases and provide testimony before hearings officers, boards, commissions, and courts.

Perform related duties as assigned.

CLASS CONCEPTS

Revenue Officer III: Under general supervision, incumbents, in addition to performing the duties described in the series concept, review and resolve the more complex issues such as bankruptcies, judgments, transporting debts, lock and seals, and seizures in the areas of collection, investigation, and taxpayer disagreements. They also function as the first-line supervisor for a team of Revenue Officers. Supervisory duties include selection, training, assigning and reviewing work, evaluating performance as well as taking appropriate disciplinary actions.

Revenue Officer II: Under general supervision, incumbents perform the duties described in the series concept at the journey level.

Revenue Officer I: Under close supervision, incumbents either:

- 1) receive training in performing all or part of the duties described in the series concept and may progress to the journey level upon meeting minimum qualifications, satisfactory job performance and with approval of the appointing authority; or
- 2) perform below the journey level on a permanent basis and do not automatically progress to the next level.

Incumbents permanently allocated at this level perform duties which include facilitating payment of accounts receivables or delinquencies through citations, phone contacts, liens and letters; investigating irregularities of compliance through observation, informants, and skip tracing; preparing deficiency determination requests for delinquent returns or other revenue assessments; maintaining updated files and information about accounts; assisting taxpayers with complaints, problems and tax return preparation; and responding to taxpayer correspondence and phone calls.

Incumbents permanently allocated to this level do not serve tax levies; participate in the lock and seal of businesses and property seizures; withhold a business's facility or assets; establish payment agreements; perform field investigations; or present cases/provide testimony before hearings officers, boards, commissions, and courts. Additionally, incumbents do not maintain high dollar or in-state accounts.

MINIMUM QUALIFICATIONS

SPECIAL REQUIREMENT:

- * A valid driver's license or evidence of equivalent mobility is required at the time of appointment and as a condition of continuing employment.

INFORMATIONAL NOTES:

- * Positions permanently allocated to the Revenue Officer I level will be identified at the time of recruitment.
- * Some positions require specialized experience which will be identified at the time of recruitment.

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MINIMUM QUALIFICATIONS (cont'd)

REVENUE OFFICER III

EDUCATION AND EXPERIENCE: Graduation from high school or equivalent education and three years of experience in one of the following areas: 1) management of a small business or a branch of a major activity in a large business with responsibility for collection of delinquent accounts which must have included the authority to grant, adjust and arrange terms of credit; or 2) three years of professional experience in tax and revenue investigation, collection and/or enforcement in a government, insurance, or financial setting, two years of which must have been in collections; **OR** an equivalent combination of education and experience; **OR** one year of experience as a Revenue Officer II in Nevada State service. *(See Special Requirement and Informational Notes)*

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):
Detailed knowledge of: effective tax and revenue investigation, collection and enforcement procedures; techniques used in resolving complex tax and revenue issues. **Working knowledge of:** bankruptcies, judgments, transporting debts, lock and seal of businesses, and seizures in the areas of collections, investigations, and taxpayer disagreements; *and all knowledge, skills and abilities required at the lower levels.*

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
Ability to: train, supervise and evaluate the performance of Revenue Officers and support staff as assigned; assign and review work, evaluate the performance of subordinates and recommend improvement as appropriate; provide technical expertise regarding tax and revenue investigation, collection, and enforcement activities.

REVENUE OFFICER II

EDUCATION AND EXPERIENCE: Graduation from high school or equivalent education and two years of experience in one of the following areas: 1) management of a small business or a branch of a major activity in a large business with responsibility for collection of delinquent accounts which must have included the authority to grant, adjust and arrange terms of credit; or 2) two years of experience as a collection agent in a collections agency which must have included the authority to grant, adjust and arrange terms of credit; **OR** two years of professional experience in tax and revenue investigation, collection and/or enforcement in a government, insurance or financial setting, one year of which must have been in collections; **OR** an equivalent combination of education and experience; **OR** one year of experience as a Revenue Officer I or Tax Examiner II in Nevada State service. *(See Special Requirement and Informational Notes)*

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):
Working knowledge of: tax or monetary revenue collection techniques and procedures; investigative methods and sources of information used in reviewing suspected nonpayment of taxes and revenue; enforcement of tax or revenue collection laws, regulations and licensing requirements for a variety of businesses and individuals. **Ability to:** establish payment schedules based on taxpayer income and assets; testify at hearings; maintain accurate financial records using computer equipment; prepare and maintain documentation related to collections activities; establish and maintain cooperative working relationships with taxpayers, attorneys, taxpayer representatives, accountants, department staff and others; *and all knowledge, skills and abilities required at the lower level.*

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):
(These are identical to the Entry Level Knowledge, Skills and Abilities required for Revenue Officer III.)

REVENUE OFFICER I

EDUCATION AND EXPERIENCE: Graduation from high school or equivalent education and one year of experience in one of the following areas: 1) management of a small business or a branch or major activity in a large business with responsibility for collection of delinquent accounts which must have included the

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MINIMUM QUALIFICATIONS (cont'd)

REVENUE OFFICER I (cont'd)

EDUCATION AND EXPERIENCE: (cont'd)

authority to grant, adjust and arrange terms of credit; or 2) one year of experience as a collection agent in a collections agency which must have included the authority to grant, adjust and arrange terms of credit; **OR** one year of experience examining tax returns or claims in a government, insurance or financial setting; **OR** an equivalent combination of education and experience; **OR** one year of experience as a Contributions Examiner I, Tax Examiner I, or Compliance Investigator I in Nevada State service. (*See Special Requirement and Informational Notes*)

ENTRY LEVEL KNOWLEDGE, SKILLS AND ABILITIES (required at time of application):

Working knowledge of: collection methods and techniques; research and investigative techniques; sources of information commonly used to investigate a business activity or the location of an individual. **General knowledge of:** accounting and bookkeeping. **Ability to:** compose routine business correspondence and reports; communicate effectively both orally and in writing; operate a personal computer and common business-related software; compile, calculate, tabulate and verify financial information. **Skill in:** mathematical computation sufficient to calculate taxes and penalties.

FULL PERFORMANCE KNOWLEDGE, SKILLS AND ABILITIES (typically acquired on the job):

(These are identical to the Entry Level Knowledge, Skills and Abilities required for Revenue Officer II.)

This class specification is used for classification, recruitment and examination purposes. It is not to be considered a substitute for work performance standards for positions assigned to this class.

	<u>7.231</u>	<u>7.233</u>	<u>7.239</u>
ESTABLISHED:	7/18/97UC	12/16/76	12/16/76
REVISED:		11/03/78-3	11/03/78-3
REVISED:		2/09/79-3	2/09/79-3
REVISED:		7/01/89-3	7/01/89-3R
		12/14/89PC	12/14/89PC
REVISED:		7/01/93P	7/01/93P
		9/24/92PC	9/24/92PC
REVISED:		7/18/97UC	7/18/97UC
REVISED:	3/25/05PC	3/25/05PC	3/25/05PC
REVISED:	12/23/05UC		
REVISED:	12/27/11UC	12/27/11UC	12/27/11UC