

Revenue and Tax Specialist

FLSA Status: Covered (2230-2234) / Exempt (2235)
Bargaining Unit: District Council of Trade Unions (DCTU)

General Summary

Positions in this broad class function as business and individual income tax, liens, payment processing, customer service, and information and referral specialists to administer and secure compliance with City and County tax or revenue program codes, and to serve as a resource on Citywide services, direction, and referral. The class series has five levels including a lead and is based on progressively greater responsibility for leadership, industry-wide functions, account management, coordination, communications, collections, and accountability, as well as progressively greater skills, knowledge, and ability with respect to tax and other revenue program codes, data systems, analysis, research, and customer problem solving. Duties, depending on assignment, vary with tax and other revenue program cycles and may involve one or more bureau divisions or sections.

Revenue and Tax Specialist I - 3000191

Distinguishing Characteristics

The first level of the revenue and tax series typically is responsible for providing tax and other revenue program customer service assistance, information and referral for bureau, City, and other jurisdictions, bureau-wide program operational and regulatory support, and participation in training activities requiring progressively greater skills, knowledge, and abilities. Duties range from performing problem solving in basic tax and other revenue programs to assisting in regulatory program processes using extensive communications and referral skills, triage, and a working knowledge of the bureau programs, codes, and data systems for account registration, return processing, and payment processing. The class is distinguished from office support, data entry, and reception classifications in that it requires: the performance of duties relating to tax services; regulatory program knowledge and bureau operations skills; effective communication techniques with tax or regulatory related interview skills; working knowledge of business and accounting terminology; and critical thinking and self-directed work planning for peak volumes of taxpayer calls, visits, and returns. Level I is distinguished from Level II, which is responsible for reviewing, analyzing and entering detailed information on simple tax returns or individual customer accounts.

Typical Duties/Examples of Work

Typical duties and examples of work shown below are intended to recognize that incumbents may be assigned to focus on customer service, operations, or other areas that reflect the multiple functions in the bureau and that there are crossover general duties which may be common to these assignments.

1. Reviews new business account registrations to determine if a business is subject to code provisions; sets up new accounts; conducts preliminary assessments regarding applicability of tax provisions relating to specialty industry groups or other business functions.
2. Assists customers at the front counter with questions, information referral, and ensures that all paperwork needed to process account registrations or returns is received.
3. Prepares and maintains correspondence and records to document account registrations and code compliance.
4. Participates in continuing education and training activities to gain skills and knowledge regarding the bureau tax and other revenue program functions, mastery of designated basic computer application menus, familiarization with other menus, and basic account functions.
5. Plans own day-to-day workload and participates in team and bureau meetings, as well as process improvement, diversity, and other functions.
6. Performs initial contact front desk functions, such as explaining business license or tax code or regulatory procedures to the public, either in person or by phone; provides applications, forms, reports, and general instructions; performs preliminary screening, first response, and information referral functions.
7. Performs calculations involving payment of license, tax, or regulatory fees; receives money; and reconciles bureau cash transactions.
8. Opens mail; determines distribution; reviews for completeness of submission; and notes any exceptions, questions or concerns in appropriate databases or on the document.
9. Scans reports and other documents; enters pre-selected field data into indexing application; and processes hardcopies for destruction and/or storage.
10. Performs related duties as assigned.

Required Knowledge, Skills and Abilities

Knowledge of: basic customer account review and referral functions which involve rules, data systems, standards and procedures; proper English grammar, spelling and usage; business math; effective office operations and procedures;

operation of a variety of office equipment and machines; cash handling procedures; and business practices.

Ability to: establish and maintain effective interpersonal relationships with a diversity of others; work effectively with customers who may be angry, upset or confused; handle a high volume of calls while assisting customers in person; maintain confidentiality; effectively communicate technical information, orally and in writing; work effectively in a multi-task and deadline driven environment; provide effective customer service by providing assistance and/or referrals; discern appropriate responses and alternatives, and apply judgment within established parameters.

Skill in: keyboarding, data entry, and word processing software.

Special Requirements

None

Classification History:

Adopted: 09-10-03

Created as part of the Bureau of Licenses Classification and Compensation Study 2-02 to 7-03

June 2009 - Change Job Class number from 2230 to 30000191, due to system change.

March 2014 – Updated specification to encompass new program references and update duties.

Working Conditions

Work at this level is typically performed in an office environment. Frequent interaction with the public in person and by phone to include angry and hostile persons.

Revenue and Tax Specialist II - 30000192

Distinguishing Characteristics

The second level of the revenue and tax series has responsibility for customer accounts in revenue programs and/or simple tax returns in addition to performing the duties and responsibilities of the Level I Specialist. Level II is distinguished from Level I, which does not review, analyze or enter detailed information on customer accounts or simple tax returns. Level II is distinguished from Level III, which is responsible for more complex accounts such as partnership and corporation accounts and basic net operating loss tax return analysis.

Typical Duties/Examples of Work

Typical duties and examples of work shown below are intended to recognize the multiple functions in the bureau as well as crossover general duties, which may be common to these functions.

1. Initiates, responds to and conducts customer telephone calls and prepares letters with regard to return or account issues to explain code, legal or policy provisions, facilitate compliance efforts or begin the process of initiating billings for fees and taxes.
2. Performs initial contact front desk functions, balances multi-program front desk issues and coordinates with other bureau and City personnel to initiate or expedite customer services; performs reviews of applications, registrations or account information, and processes payments and tax returns.
3. Conducts preliminary reviews of simple tax returns and/or customer accounts for accuracy and initiates communications and follow-ups to ensure compliance with codes; bills customers for calculation errors or penalty and interest payments; and observes bureau standards procedures and practices.
4. Prepares and enters account or tax information into computer system; identifies calculations and other data errors and omissions; and completes forms or account batches with correct data; and composes required correspondence such as billing and adjustment letters or requests for supporting documentation, verifies accuracy, and if determined appropriate refer to other staff.
5. Performs bureau data system functions; updates computer records; and conducts data searches and account information updates.
6. Performs property searches to identify updated owner information and additional property ownership; prepare lien payoff calculations for title companies.
7. Maintains data integrity and accuracy by performing data cleanup tasks and activities as an ongoing duty as well as by project assignment.

8. Prepares and enters various account, registration or tax return data, computations, documents and other information; and processes account payment batches.
9. Updates customer or tax account information in appropriate databases.
10. Answers customer questions, explains rules and codes, provides information about processes, and provides information referral services as needed; coordinates account management activities with other work groups; makes referrals; requests reviews and investigations; and serves as an interface with other specialists.
11. Participates in continuing education and training duties to expand skills and knowledge regarding bureau and Citywide customer service and referrals, account and tax return processing functions, mastery of designated computer application menus and account management functions.
12. May provide back-up assistance to Level I duties/positions during seasonal workload changes or as needed.
13. Performs related duties as assigned.

Required Knowledge, Skills and Abilities

In addition to the Knowledge, Skills and Abilities of the Revenue and Tax Specialist Level I, the following are required at Level II.

Knowledge of: general concepts and provisions of city and county business or income tax codes, confidentiality rules, business terminology, or bureau regulatory programs and procedures; simple tax return elements and customer account analysis.

Ability to: review documents for accuracy and compliance; process a high volume of documents; explain basic account, tax or business concepts, standards, and practices; exercise critical thinking; perform intermediate math including fractions and percentages; effectively use customer service procedures for providing customers with information on account or tax account issues.

Skill in: using office suite software including word processing, spreadsheet, database, and scheduling/email applications.

Special Requirements

None

Classification History:

Adopted: 09-10-03

Created as part of the Bureau of Licenses Classification and Compensation Study 2-02 to 7-03

June 2009 - Change Job Class number from 2231 to 30000192, due to system change.

March 2014 – Updated specification to encompass new program references and update duties..

Working Conditions

Work at this level is typically performed in an office environment with exposure to angry and hostile persons in person and over the phone.

Revenue and Tax Specialist III - 30000193

Distinguishing Characteristics

The third level of the revenue and tax series functions at a journey level with responsibility for mastery of customer accounts or individual returns, certain partnership and corporation return elements, estate and trust returns, basic net operating loss analysis, return reviews for prior tax year activity with penalty and interest or other complex customer accounts and tax returns. Level III is distinguished from Level II, which focuses on customer accounts and simple tax returns, entering and verifying the accuracy and completeness of data, and for appropriate computer system functions and would not routinely be assigned responsibility for more complex customer accounts and tax returns except for training purposes. Level III is distinguished from Level IV, which is responsible for account management, customer account and tax analysis, communications and/or focused on past due filing and collection activities, all of which are more complex in nature. Duties, depending on assignment, vary with filing and payment cycles, and may involve short-term special assignments in one or more bureau divisions or sections.

Typical Duties/Examples of Work

Typical duties and examples shown in these sections are intended to recognize the multiple functions in the bureau as well as crossover general duties, which may be common to these positions.

1. Analyzes complex tax filings and payments, billings/credits/refunds which involve but are not limited to tax returns of partnership, corporation, estate and trust returns; identifies calculation errors and omissions; verifies penalty and interest calculations; runs queries to locate errors, and finalize edits and transfers; and completes forms or account batches with correct data for billings, credits/refunds, correspondence, and other matters. Analysis involves critical thinking and a high level of skill development.
2. Identifies and enters into database customer information regarding possible new accounts found through physical sightings, advertisements by businesses, data matches and/or Internet searches or converts them to active accounts; and produces appropriate correspondence as needed.
3. Pursues collection of monies if initial billing is not satisfied by sending second notice letters and making telephone calls.
4. Assists taxpayers and their representatives to understand revenue programs and tax laws and the related financial calculations; and responds to questions and complaints about specific customer account correspondence.
5. May work on special projects/assignments in addition to regular workload.
6. Performs account updates based on information provided by taxpayers, customers and other sources.

7. Performs related duties as assigned.

Required Knowledge, Skills and Abilities

In addition to the Knowledge, Skills and Abilities of the Revenue and Tax Specialist Levels I and II, the following are required at Level III:

Knowledge of: City and County tax and revenue program codes, to include all elements of sole proprietor, and certain elements of partnership and corporation returns and other complex customer accounts and returns.

Ability to: review tax returns and customer accounts for accuracy and compliance; process a high volume of tax returns accurately; explain tax or revenue program concepts, standards and practices; perform and explain intermediate math calculations including multiple level interest and penalty calculations.

Skill in: using the bureau database systems at an intermediate level, which includes account and payment information searches and understanding payment history information; generating appropriate billing and adjustment correspondence; reviewing and analyzing tax return and customer account information to ensure accurate entry into the bureau databases.

Special Requirements

Some assignments may require valid state driver's license.

Classification History:

Adopted: 09-10-03

Created as part of the Bureau of Licenses Classification and Compensation Study 2-02 to 7-03

June 2009 - Change Job Class number from 2232 to 30000193, due to system change.

March 2014 – Updated specification to encompass new program references and update duties.

Working Conditions

Work at this level is typically performed in an office environment with exposure to angry and hostile persons. Limited or occasional field duties may be performed where incumbents are required to work in adverse weather conditions, around traffic, and in remote locations

Revenue and Tax Specialist IV - 30000194

Distinguishing Characteristics

The fourth level of the revenue and tax series functions at an advanced journey level with responsibility for mastery of complex customer accounts and tax returns, innovative research, tax return and customer account reviews for prior year activity including penalty and interest calculations. This level may provide a variety of revenue program, tax, and sustained outbound collection activities on past due filings and balances. Level IV is distinguished from Level III, which is at the journey level with responsibility for less complex transactions and accounts. Level IV is distinguished from the Lead Level, which is additionally responsible for temporary lead or special project duties; and from Level V, which is responsible for on-going senior level program and/or lead worker assignments. Duties, depending on assignment, vary with filing and payment cycles, and may involve assignments in one or more bureau divisions or sections.

Typical Duties/Examples of Work

Typical duties and examples of work shown below are intended to recognize that incumbents may be assigned to focus on duties in one or more bureau divisions or sections, as well as illustrate cross-over general duties which may be common to these positions.

1. Coordinates and performs account management or program survey work for businesses not in compliance with revenue program or tax codes, or participating in revenue program, tax, system, finance and accounting, or other project functions.
2. Serves as a resource or peer coach to other specialists and performs duties such as doing or coordinating customer service activities with other work groups.
3. Performs a variety of day-to-day work load and planning duties and participates in team and bureau meetings, as well as process improvement, diversity, and other functions.
4. Assists senior staff and auditors in review of State, Federal, City and County documents; enters business or tax information into the appropriate computer systems; makes corrections and prepares billings and/or correspondence; verifies accuracy of data functions making corrections when needed; and recommends actions on penalty waivers, voluntary compliance, payment plans, or application of policies.
5. Identifies accounts requiring attention using general guidelines and workload requirements; and organizes, prioritizes, and conducts field visits if necessary to business locations to perform collection, account management, or liaison duties.

6. Performs collection, account receivable or cash management related functions such as: gathering collection income information and payments; managing past due accounts and receivables to obtain payments and compliance; and working with taxpayers by responding to calls and explaining requirements and options, may assist in preparing documents for County or City Attorney's Offices.
7. May prepare accounts for court action by assessing presumptive billings or performing industry or like account comparisons.
8. Serves as team member for developing guidelines for collections giving input and explaining how process/steps impact workload and collection actions.
9. Performs related duties as assigned.

Required Knowledge, Skills and Abilities

In addition to the Knowledge, Skills and Abilities of the Revenue and Tax Specialist Levels I, II and III the following are required at Level IV:

Knowledge of: City and County revenue program or tax codes, policies, laws, and business accounting procedures; all complex return elements.

Ability to: explain complex revenue program, tax or business concepts, standards and practices; analyze tax or revenue program documents for accuracy and compliance; maintain knowledge and skills in a changing technical environment; plan and coordinate complex revenue program or tax functions; serve as a resource and assist in peer coaching with other specialists; accurately update customer accounts for appropriate status, including exemptions and account closures; perform complex revenue program and tax functions such as required for complex returns and customer accounts, reviewing multiple year account activity to determine appropriate action or correspondence; perform math calculations and/or other accounting necessary to analyze returns and accounts; prepare persuasive, clear and concise oral, electronic, and written communications; problem solving; effectively communication with customers and professional representatives such as, CPAs and attorneys, regarding compliance issues.

Skill in: performing bureau database searches for account and payment information; generating appropriate account correspondence; reviewing and analyzing tax returns or other documents, including accurate entry into the bureau computer systems.

Special Requirements

Some assignments may require valid state driver license.

Classification History:

Adopted: 09-10-03
Created as part of the Bureau of Licenses Classification and
Compensation Study 2-02 to 7-03
Revised: 07-13-04
June 2009 - Change Job Class number from 2233 to 30000194, due to system
change.
March 2014 – Updated specification to encompass new program references and
update duties.

Working Conditions

Work at this level is typically performed in an office and field environment. Incumbents are required to work outdoors in all weather conditions in and around traffic, to work alone in remote locations, and are exposed to angry and hostile persons at office and business locations.

Revenue and Tax Specialist – Lead - 30000195

Distinguishing Characteristics

The lead level of the revenue and tax series continues to function at an advanced journey level such as required for Level IV with the addition of temporary lead or temporary assignments to head up special projects in other sections of the bureau. This level may also continue to provide technical support in a variety of revenue program and tax functions. The Lead Level is distinguished from Level V, in that the lead level or lead project assignments are of a temporary nature. Duties recognize specialty functions and, depending on assignment, vary with filing and payment cycles, and may involve one or more bureau divisions or sections.

Note: This is a premium pay class for assignment of lead duties. Employees do not accrue seniority or obtain status in this class. Instead, employees are assigned from a base class, in which they retain status and accrue seniority.

Typical Duties/Examples of Work

Typical duties and examples of work shown below are intended to recognize that incumbents may be assigned to focus on operations, finance, or other areas that reflect the multiple functions in the bureau and cross-over general duties which may be common to these functions.

1. Provides lead direction to Revenue and Tax staff as formally assigned, including scheduling, coordinating, assigning, reviewing and overseeing the completion of a variety of work and/or projects; Assignments may include working on projects with other bureau divisions, other bureaus, agencies, and/or jurisdictions. Activities may be related to collections and account management, accounting services, refunds and reviewing tax documents from various jurisdictions to assist in setting program policy.
2. Provides lead direction to process improvement and diversity tool development teams.
3. Performs assigned data edits in database applications.
4. Serves as a liaison with staff, management, customers and the public to coordinate project work or resolve problems by providing appropriate reporting function.
5. Performs related duties as assigned.

Required Knowledge, Skills and Abilities

In addition to the Knowledge, Skills and Abilities of the Revenue and Tax Specialist Levels I, II, III and IV, the following are required at the Lead Level:

Ability to: organize and prioritize project and regular workload; provide direction to coworkers assigned to project; coach others in new or changed programs or processes; review work of coworkers for completeness and accuracy; manage projects; schedule and assign work to one or more coworkers assigned to the project; and communicate with supervisors and/or managers regarding project status and results.

Special Requirements

Some assignments may require valid state driver license.

Classification History:

Adopted: 09-10-03

Created as part of the Bureau of Licenses Classification and Compensation Study 2-02 to 7-03

Revised: 07-13-04

June 2009 - Change Job Class number from 2234 to 30000195, due to system change.

March 2014 – Updated specification to encompass new program references and update duties.

Working Conditions - Lead

Work at this level is typically performed in office and field environments. Incumbents are required to work outdoors in all weather conditions in and around traffic, to work alone in remote locations, and are exposed to angry and hostile persons at office and business locations.

Revenue and Tax Specialist V - 30000196

Distinguishing Characteristics

The top level of the revenue and tax series functions at a senior level with responsibilities in one of the following areas: on-going lead responsibilities and may be assigned to an industry-wide responsibility or program, or for coordinating the Transient Lodging (TL) program and providing support to the Business License Appeals Board (BLAB) and to the Audit section, and may be assigned an industry-wide responsibility or program or coordination of an Enhanced Service District (ESD); or senior level worker in the delinquent accounts collection section and may include lead responsibilities over staff in the Collections Teams when they are working on difficult collection cases. Employees in this class may be assigned responsibility for special projects or designated financial and data edits that require specific and advanced Business License Information System (BLIS) and program knowledge. Level V is distinguished from Lead and IV levels, which are at an advanced journey level and are responsible for less complex tax and revenue program account analysis, negotiation, accounting, and process improvement, responsibilities than the V level. Level V is distinguished from the revenue auditor series, which is responsible for planning, organizing, and conducting revenue audits. Duties recognize specialty functions and, depending on assignment, vary with filing and payment cycles and may involve one or more bureau divisions and sections.

Typical Duties/Examples of Work

Typical duties and examples of work shown below are intended to recognize that incumbents may be assigned to focus on operations, finance, or other areas that reflect the multiple functions in bureau and as well as to illustrate cross-over general duties which may be common to these functions. Any one position in this class may not perform all the duties listed below.

1. Provides lead direction to revenue and tax staff as formally assigned, including scheduling, coordinating, assigning, reviewing and overseeing the completion of a variety of work and/or projects, including coaching other employees.
2. Analyzes customer accounts and tax returns; identifies calculation errors and omissions; completes forms with the correct data for billings, credits/refunds, and communications; identifies customer accounts and tax returns for audit review; and edits designated data that require specific and advanced computer application and system knowledge.
3. Coordinates and performs projects and account management such as testing new computer application modules in other sections of the bureau.
4. Facilitates and guides day-to-day specialty or team planning duties with responsibility for determining needs, developing team or functional training strategies, coaching; and participates in bureau meetings, as well as meetings concerning process improvement, and other related functions.

5. Assists taxpayers and their representatives with understanding general tax and revenue program laws and financial calculations; and responds to questions and complaints about specific or general correspondence, and account data involving standard or complex matters.
6. Coordinates encourages, and enforces compliance with the Transient Lodging Tax program (TL) and performs duties such as: entering business licensing and tax information to the TL database; billing of TL accounts, collections and deposits of taxes; tracking and consultation with operators on program requirements; identifying problem accounts; organizing solutions in conjunction with the Auditor specialized in TL functions; and provides reports to the City of Portland, Multnomah County (MC Trust), or Travel Portland.
7. Coordinates and works closely with Auditors to identify and track audited accounts; serves as a resource on preparing and analyzing journal entries, refunds, and reconciling bureau accounts.
8. Organizes and coordinates meetings of the Business License Appeals Board (BLAB) and performs duties such as: collecting and delivering materials; scheduling and providing clerical support for BLAB hearings; and coordinating meetings with bureau auditors and managers as well as Board members and appellants.
9. Coordinates and performs collection or account management program or multi-account planning, evaluation and analysis related functions such as developing improved procedures for reviewing and evaluating: collection income, payment histories, communications, guidelines for City Attorney referrals, and presumptive fee assessment; or like account comparison standards and procedures.
10. Manages advanced delinquent account collections activities; serves as primary contact point for legal counsel regarding collections in business licenses operations; reviews accounts and determines which accounts are referred to City Attorney's Office; writes up necessary documents for City Attorney; review affidavits and other documents written by the City Attorney; and may be called to testify in court; writes off uncollectable accounts; may manage and collect judgments received.
11. Designs and administers referral process of cases to the City Attorney, to include affidavit work and tying all charges in an account to a specific Code violation; may oversee cases referred to outside collection agencies and is responsible for reporting judgments/delinquencies to credit reporting agencies; communicates and interacts with title companies and other financial institutions during collection of judgments and settlements.
12. Coordinates and reviews State, Federal, City, and County documents; coordinates entry of revenue program or tax information in the database system(s); verifies accuracy of data functions; and recommends actions on penalty waivers, voluntary compliance, payment plans, or application of policies.

13. Organizes, leads, and conducts field visits to business locations to coordinate and perform complex, sensitive, or priority collection, account management or liaison duties; or develop skills of colleagues in collection and account management functions.
14. Serves as a resource and coach to other specialists.
15. Performs assigned financial and data edits in program database applications.
16. Performs related duties as assigned.

Required Knowledge, Skills and Abilities

In addition to the Knowledge, Skills and Abilities of the Revenue and Tax Specialist Levels I, II, III and IV, the following are required at Level V:

Knowledge of: basic strategic planning concepts; project planning, budgeting, and administration; processing and collection strategies, methodologies, and practices; advanced knowledge of City and County revenue program or tax codes, policies, laws, and other Bureau revenue programs; advanced knowledge of bureau functions, rules, and procedures with ongoing mastery of bureau databases.

Ability to: increase project administration and management knowledge and abilities; function as a resource on recognizing and resolving the most complex issues in tax reports or other program documents; assist in establishing and maintaining program procedures; organize and prioritize team workload; organize and prioritize the workload and procedures for other bureau revenue programs; build teams and provide leadership; coach coworkers in areas such as databases and systems, compliance issues, collections techniques and procedures, or other bureau revenue programs; manage complex organization and industry issues such as mergers, acquisitions, bankruptcies, or dissolutions; support auditors in performing analysis or amended return review; use advanced processing and collection strategies, methods and practices; review, understand, analyze and recommend corrections and changes to affidavits and other legal documents written by the City Attorney; manage the workload of team members assigned multiple accounts to meet court dates and other legal deadlines; and obtain compliance using collaboration, persuasive communications and tools such as payment plans, small claims proceedings and City Attorney assistance.

Special Requirements

Some assignments may require valid state driver license.

Classification History:

Adopted: 09-10-03
Created as part of the Bureau of Licenses Classification and Compensation Study 2-02 to 7-03
Revised: 07-13-04

Revised: 03-20-08 FLSA designation changed to exempt
June 2009 - Change Job Class number from 2235 to 30000196, due to system change.
March 2014 – Updated specification to encompass new program references and update duties.

Working Conditions

Work at this level is typically performed in office and field environments. Incumbents are required to work outdoors in all weather conditions in and around traffic, to work alone in remote locations, and are exposed to angry and hostile persons at office and business locations.