

B-16



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of Patricia Dixon,
Department of the Treasury

Classification Appeal

CSC Docket No. 2015-2258

ISSUED: **AUG 03 2015** (HS)

Patricia Dixon appeals the attached decision of the Division of Agency Services (Agency Services), which found that her position with the Department of the Treasury is properly classified as a Field Representative, Local Property Tax. She seeks a Senior Field Representative, Local Property Tax job classification in this proceeding.

The appellant received a regular appointment to the title of Field Representative, Local Property Tax on June 1, 2013. In July 2014, the appellant requested a classification review of her position located in the Division of Taxation.¹ Agency Services received the request and performed a review of all submitted information, including a Position Classification Questionnaire (PCQ), and performed telephone audits with the appellant and her supervisor, a Principal Representative, Local Property Tax. On the PCQ, the appellant indicated that for 70% of the time, she performed about two audits per week for the \$250 property tax deduction and the various steps in the audit process; for 10% of the time, she trained and instructed Field Representative Trainees and Field Representatives in audits; for 10% of the time, she determined eligibility for the Homestead Benefit/Rebate; for 2.5% of the time, she corrected Homestead Rebate/Benefit applications when they have been filled out incorrectly; for 2.5% of the time, she (annually) updated the database with current owners and property tax information for cooperatives and assisted living facilities that receive Homestead Rebates; for

¹ It is noted that in the attached determination letter, Agency Services incorrectly noted that the appellant's work location was the Division of Revenue and Enterprise Services.

2.5% of the time, she completed regular and special assignments related to audits; and for 2.5% of the time, she provided general assistance to taxpayers, collectors and assessors. The appellant did not indicate on the PCQ that she supervised or was responsible for the preparation of performance evaluations. On the PCQ, the appellant's supervisor indicated that the appellant possessed a strong depth of knowledge and experience in the audit process and could perform them independently; possessed leadership qualities and could train new employees in the audit process effectively; and possessed a strong understanding of the Homestead Rebate law and could process Homestead Rebate/Benefit applications without supervision. The appellant's supervisor further indicated on the PCQ that the most important duties of the position were audits of municipal records and income eligibility pertaining to the \$250 property tax deductions and Homestead Benefit investigations. The appellant's supervisor indicated during the telephone audit that senior audits were the most difficult of the appellant's duties. In its decision, Agency Services indicated that the appellant did not possess any supervisory responsibility. Agency Services' review also found that the appellant: performed senior audits for the assigned/chosen municipality; printed and reviewed reports of possible over-income taxpayers; helped with legislative referrals and homestead rebates daily; contacted assessors and collectors to set an appointment to visit their office and audit their records; acted as a liaison and remained in constant communication with the tax assessors; documented information collected and credited amounts from audits and resubmitted to the collector for further distribution to all taxpayers; trained new hires and Field Representatives on the proper procedure for performing audits of the \$250 property tax deduction; and occasionally aided the revenue sharing personnel with the verifications of taxpayer information. Based on the foregoing, Agency Services found that the appellant's assigned duties and responsibilities were commensurate with the title of Field Representative, Local Property Tax, the title she currently holds.

On appeal, the appellant initially notes that she previously requested a classification review of her position in 2012 and was reclassified to the Senior Field Representative, Local Property Tax title as a result of that review. She explains that she could not maintain the title at that time because another individual scored higher on the ensuing examination and was appointed.² The appellant nevertheless argues that her duties never changed and that she should be reclassified as requested in this proceeding based on the earlier classification review. She also claims that a colleague was reclassified to the Senior Field Representative, Local Property Tax title based on duties identical to the appellant's duties. The appellant further contends that the classification review process appears discriminatory and relies on the "randomness" of the individual receiving the paperwork. While the appellant concedes that classification reviews are handled on a case-by-case basis,

² Agency records indicate that the appellant was provisionally appointed to the title of Senior Field Representative, Local Property Tax effective October 6, 2012 and was returned to her permanent title of Field Representative, Local Property Tax on June 1, 2013.

she believes that standard guidelines should govern the reviews to ensure correct and uniform results. She also complains that the individuals conducting classification reviews do not understand the depth of the job classifications approved or denied through such reviews.

Turning to her duties, the appellant contends that the complexity of her work exceeds that of a Field Representative, noting that she successfully petitioned to obtain two monitors for each person in her section and was part of the team that created the income audit process using the Business Objects database. The appellant explains that her audits, which she conducts in the field alone, affect the amount of money the State Treasurer will allocate to each municipality yearly. She asserts that her section completed the \$250 Property Tax Deduction Income Audits in the allotted three years, saving the State millions (with a significant amount of those savings attributable to the appellant alone), and that this goal could not have been achieved without the help of the individuals she supervised and trained. The appellant specifies that she trains assessors and other Field Representatives in the correct interpretation of tax laws. She also trains tax assessors and collectors in the proper reading and understanding of tax lists and instructs them on rectifying claims for future filings. The appellant notes that she trains trainees, assessors and collectors through face-to-face meetings and by telephone on a daily basis. Assessors and collectors call the appellant throughout the year to substantiate the validity of deduction and exemption applications, and the appellant provides guidance on the documentation required and verifies applications. The appellant clarifies that the purpose of her duty to aid the revenue sharing personnel is to confirm the accuracy of the revenue reimbursement that will be given to, or taken away from, each municipality by the State. She also clarifies that she works on the Homestead Rebate/Benefit program and that there are no "\$250 Homestead Rebates" as indicated in Agency Services' decision.³ Finally, the appellant states that although she indicated on the PCQ that she trained trainees for 10% of the time, this percentage actually surpassed 10% and she should have added this time to the section on her PCQ regarding audits since trainees are able to accompany the appellant on her audits, receive assistance from her and learn until the trainees achieve proficiency in performing audits on their own. In support, the appellant submits her previous classification determination and documents related to that determination.

CONCLUSION

The definition section of the job specification for Senior Field Representative, Local Property Tax states:

³ It is noted that in the attached determination letter, Agency Services incorrectly referred to these rebates as "\$250 Homestead Rebates."

Under direction of a Principal Field Representative or other supervisor in the Department of the Treasury, does the more complex work involved in examining and checking assessments, tax lists, exemption and deduction lists, and other pertinent documents; does the more complex field and office work involved in the appraisal of real property; does other related duties as required.

The definition section of the job specification for Field Representative, Local Property Tax states:

Under direction of a Senior Field Representative or other supervisory official in the Department of the Treasury, does routine work involved in examining and checking assessments, tax lists, exemption and deduction lists, and other pertinent documents; does the less complex field and office work involved in appraisal of real property; does other related duties as required.

Initially, it should be noted that the foundation of position classification, as practiced in New Jersey, is the determination of duties and responsibilities being performed at a given point in time as verified by this agency through an audit or other formal study. Thus, classification reviews are based on a current review of assigned duties and any remedy derived therefrom is prospective in nature since duties which may have been performed in the past cannot be reviewed or verified. Given the evolving nature of duties and assignments, it is simply not possible to accurately review the duties an employee may have performed six months ago or a year ago or several years ago. This agency's established classification review procedures in this regard have been affirmed following formal Civil Service Commission (Commission) review and judicial challenges. *See In the Matter of Community Service Aide/Senior Clerk (M6631A), Program Monitor (M6278O), and Code Enforcement Officer (M0041O), Docket No. A-3062-02T2 (App. Div. June 15, 2004) (Accepting policy that classification reviews are limited to auditing current duties associated with a particular position because it cannot accurately verify duties performed by employees in the past). See also, In the Matter of Engineering Technician and Construction and Maintenance Technician Title Series, Department of Transportation, Docket No. A-277-90T1 (App. Div. January 22, 1992); and In the Matter of Theresa Cortina (Commissioner of Personnel, decided May 19, 1993).* Thus, the previous classification review of the appellant's position, conducted in 2012, is not relevant in this proceeding. Regardless, it is noted that the appellant ascribed different percentages to her duties on the PCQ she completed in connection with the previous classification review, in contrast with the percentages indicated on the current PCQ.

A Senior Field Representative, Local Property Tax is expected to perform the more complex work involving assessments, tax lists, exemption and deduction lists,

and other documents, as well as the more complex work involving appraisal of real property. This position can be assigned to assist in training new personnel. A Field Representative, Local Property Tax performs the more routine work. The issue herein is whether the appellant's work constitutes more complex work than that typically performed by a Field Representative, Local Property Tax. A review of the appellant's duties as described on the PCQ does not establish that the primary focus of the position is of the more complex work. For the 70% of the time that the appellant conducted audits and the various steps in the audit process, there was no indication that these were primarily the more difficult or complex audits. That is, the appellant did not demonstrate that she primarily handled audits that are not routine and that require more research or greater application of technical knowledge. Also, an audit is not necessarily considered complex based on the dollar value but rather on the nature of the audit itself such as audits involving frequent departures from standard practices and guidelines. *See, e.g., In the Matter of David Akins, William Bialowasz and Philip Greenberg* (Commissioner of Personnel, decided August 16, 2005). The record does not reflect that the appellant's audits were primarily of that nature. Further, while the appellant's supervisor described the appellant's work and indicated the most important duties of the position, she did not directly characterize the complexity level of the appellant's work. On appeal, the appellant claims that the complexity of her work exceeds that of a Field Representative, pointing to her petition to obtain two monitors for each employee and her contribution to the creation of the income audit process. However, it appears that these were completed special assignments and would not affect the overall classification of the appellant's position. Training and guiding tax assessors and collectors similarly would not affect the classification of the appellant's position as responding to the concerns of assessors and collectors is required of all Field Representatives. As to the issue of the appellant's training of other Field Representatives, the appellant indicated on her current PCQ that this duty represented 10% of her time. Thus, this duty was not the primary focus of the position. Occasionally performing higher-level duties is not a basis for reclassification of the lower level position. *See In the Matter of Benjamin Ritter* (CSC, decided July 13, 2011). While the appellant claims on appeal that the percentage was some amount greater than what was indicated on the PCQ, it is longstanding policy that only those duties and responsibilities assigned at the time of the request for a reclassification are to be considered. *See In the Matter of Karl Braun and Andrew Heyl* (Commissioner of Personnel, decided March 30, 2005). However, the appellant may submit a new reclassification request if she believes that her duties have changed.

Furthermore, the appellant's position was not supervisory. In this regard, supervisory experience includes responsibility for seeing that tasks assigned to subordinates are efficiently accomplished. It involves independent assignment and distribution of work to employees, with oral or written task instructions, and maintenance of the flow and quality of work within a unit in order to ensure timely

and effective fulfillment of objectives. Supervisors are responsible for making available or obtaining materials, supplies, equipment and/or plans necessary for particular tasks. They provide on-the-job training to subordinates when needed, and make employee evaluations based on their own judgment. They have the authority to recommend hiring, firing and disciplining employees. *See In the Matter of Julie Petix* (MSB, decided January 12, 2005). *See also, In the Matter of Susan Simon and William Gardiner* (Commissioner of Personnel, decided September 10, 1997). Moreover, the Commission has found that the *essential component* of supervision is the responsibility for the administration of performance evaluations for subordinate staff. *See In the Matter of Timothy Teel* (MSB, decided November 16, 2001). The record does not reflect that the appellant was responsible for such evaluations.

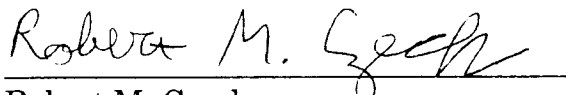
Regarding the appellant's claim that she performs the same duties as a colleague serving as a Senior Field Representative, it should be noted that a classification appeal cannot be based on a comparison to the duties of another position. *See In the Matter of Carol Maita, Department of Labor* (Commissioner of Personnel, decided March 16, 1995). It should also be noted that how well or efficiently an employee does his or her job, length of service, volume of work and qualifications have no effect on the classification of a position currently occupied, as *positions*, not employees are classified. *See In the Matter of Debra DiCello* (CSC, decided June 24, 2009). Finally, regarding the appellant's criticism that the individuals conducting classification reviews do not understand the depth of job classifications and that the classification review process depends on the "randomness" of the individual receiving the paperwork, it is noted that this agency's staff are not subject matter experts in the occupational field of a given interviewee. Their role is to elicit clear statements from the employee as they pertain to the duties and responsibilities of the position. Additionally, it is departmental policy that all audits are reviewed by supervisory and managerial staff prior to a decision being finalized. *See In the Matter of David Baldasari* (Commissioner of Personnel, decided August 22, 2006); *In the Matter of Yvette Humphries* (Commissioner of Personnel, decided August 30, 2005). Accordingly, an independent review of the entire record indicates that the appellant's position is properly classified as Field Representative, Local Property Tax.

ORDER

Therefore, it is ordered that this appeal be denied.

This is the final administrative determination in this matter. Any further review should be pursued in a judicial forum.

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 29TH DAY OF JULY, 2015



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Henry Maurer
Director
Division of Appeals and Regulatory Affairs
Written Record Appeals Unit
Civil Service Commission
P.O. Box 312
Trenton, NJ 08625-0312

Attachment

- c. Patricia Dixon
Douglas Ianni
Kenneth Connolly
Joseph Gambino



STATE OF NEW JERSEY
CIVIL SERVICE COMMISSION
AGENCY SERVICES
P. O. Box 313
Trenton, New Jersey 08625-0313

Robert M. Czech
Chair/Chief Executive Officer

Chris Christie
Governor
Kim Guadagno
Lt. Governor

[REDACTED]

January 7, 2015

Ms. Patricia Dixon
Department of the Treasury
Division of Taxation
50 Barrack Street
PO Box 251
Trenton, New Jersey 08695-0251

**RE: Classification Appeal, Field Representative, Local Property Tax,
CPM Log #07140340, Position #100100, EID # [REDACTED]**

Dear Ms. Dixon:

This is to inform you, and the Department of the Treasury, of our determination concerning your classification appeal. This determination is based upon a thorough review and analysis of all information and documentation submitted and a telephone audit with you and your immediate supervisor, Dawn Serrano, on August 18, 2014.

Issue:

You are appealing that your current permanent title of Field Representative, Local Property Tax (P19) is not consistent with your current assigned duties and responsibilities. You contend that a title of Senior Field Representative, Local Property Tax (P22) is an appropriate title for your position.

Organization:

Your position is located in the Division of Revenue & Enterprise Services, and you report directly to Dawn Serrano, Principal Field Representative, Local Property Tax (R25). You do not possess supervisory responsibility.

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Finding of Fact:

The primary responsibilities of your position include, but are not limited to the following:

- Performing senior audits for assigned/chosen municipality. Printing and reviewing reports of possible over-income taxpayers. Helping with legislative referrals and homestead rebates daily.
- Contacting assessors and collectors to set an appointment to go to their office and audit their records. Acting as a liaison and remaining in constant communication with the tax assessors.
- Documenting information collected and credited amount from audits and resubmitting to the collector for further distribution to all taxpayers.
- Occasionally aiding the revenue sharing personnel with the verifications of taxpayer information.
- Training new hires and Field Representatives on the proper procedure for performing audits of the \$250 property tax deduction.

Review and Analysis:

In reviewing your request, various titles were examined in relation to the overall duties being performed by your position to determine the appropriate classification for the tasks described by you and your supervisor.

Your position is currently classified by the title, Field Representative, Local Property Tax (P19-51682).

You contend that the title Senior Field Representative, Local Property Tax (P22-51683) is an appropriate title for your position. The definition section of the job specification for the title states:

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“Under direction of a Principal Field Representative or other supervisor in the Department of the Treasury, does the more complex work involved in examining and checking assessments, tax lists, exemption and deduction lists, and other pertinent documents; does the more complex field and office work involved in the appraisal of real property; does other related duties as required.”

A Senior Field Representative Local Property Tax performs similar duties in comparison with the Field Representative Local Property Tax title. A Senior Field Representative, Local Property Tax frequently aids in training assessors and Field Representatives on property tax law. Additionally, the complexity in their work exceeds that performed by the Field Representative, Local Property Tax.

A review of your assigned duties and responsibilities finds that the main function of your position is to routinely perform senior audits, \$250 Homestead Rebates, and legislative referrals. Further, during the desk audit, you indicated that the primary change in your position is that you train Field Representatives as well as Senior Field Representatives. A review of the Position Classification Questionnaire (DPF-44S) indicates this duty is performed on an infrequent basis (10% of the time). Additionally, this duty is not included in the “Individual Job Responsibilities” section for your PAR. While you may sporadically perform duties commensurate with the title of Senior Field Representative, Local Property Tax, the regularity and complexity in which these duties are performed are not consistent with this title. Performing senior audits, \$250 Homestead Rebates (2.5% of the time as indicated in your DPF-44S), and advising other field representatives with questions are some of the duties associated with the Field Representative, Local Property Tax title.

The preponderance of assigned duties and responsibilities are significantly descriptive of tasks assigned to the title Field Representative, Local Property Tax (P19).

Determination:

Based upon the findings of fact above, it is my determination that the assigned duties and responsibilities of your position are properly classified by the title Field Representative, Local Property Tax (P19-51682). Therefore, the classification of this position will remain unchanged.

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Please be advised that in accordance with *N.J.A.C. 4A:3-3.9*, you may appeal this decision within twenty (20) days of receipt of this letter. This appeal should be addressed to Written Records Appeals Unit, Division of Appeals and Regulatory Affairs, P.O. Box 312, Trenton, New Jersey 08625-0312. Please note that the submission of an appeal must include a copy of the determination being appealed as well as written documentation and/or argument substantiating the portions of the determination being disputed and the basis for the appeal.

Sincerely,



Joseph Ridolfi, Team Leader
Classification and Personnel Management

JR/do

c: Ms. Laura Budzinski, Treasury Human Resources

