



STATE OF NEW JERSEY

**FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION**

In the Matter of Ericca Greene,
Department of the Treasury

CSC Docket No. 2022-858

Classification Appeal

ISSUED: FEBRUARY 7, 2022 (RE)

Ericca Greene appeals the 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 Conferee 1, Taxation. The appellant seeks a Dispute Resolution Specialist 2 job classification in this proceeding.

The appellant was regularly appointed as a Conferee 1, Taxation on June 6, 2013. In March 2021 she requested a review of her position located in the Department of the Treasury, Office of Counsel Services, Conference and Appeals Branch. Agency Services received the request and performed a review of all submitted information and also performed a telephone audit with the appellant and her supervisor. Agency Services' review found that the primary duties of the appellant's position included the following: the assisting the Deputy Attorney General (DAG) from the filing of a complaint through settlement, trial and oral arguments from the Tax Court of New Jersey to the New Jersey Supreme Court, and advising senior management of any hazards or risks for proceeding in court; reviews complaints to determine whether the response to the lawsuit should be to file an answer or a motion to dismiss; provides advice to the supervisor or Chief of all settlement offers; assists the DAG with trial preparation; after a court decision, determines whether any adjustments to the assessment of refund is warranted; and maintains databases. Based on the foregoing, Agency Services determined that the have assigned duties and responsibilities of the position were commensurate with the title of Conferee 1 Taxation, the title the appellant currently holds.

On appeal, the appellant argues that the supervisor assigning, reviewing and approving her work is actually a Supervising Auditor, and that the Conferee 2, Taxation merely signs her performance evaluation. She argues that she works with a DAG as necessary, representing the Division of Taxation, and the DAG represents the Division of Law. She explains that she is a liaison between these two agencies and she attends court proceedings as a representative for the Division of Taxation. She delineates the duties of a Conferee and an Appeals Liaison, explaining that the Conference and Appeals Branch is divided into two sections, conferences and appeals. The conference section provides informal conferences to taxpayers wishing to dispute tax assessment, performs fair reviews for resolution of tax matters, and issues final determinations on tax assessments, refund denials, and miscellaneous issues. The appeals section manages the cases where determinations have been appealed to the tax court and works with the DAG to represent the Division in Tax Court. She maintains that the primary responsibility of the appeals section, in which she works, is to define and clarify issues disputed in tax court, facilitate communication, explore options for resolution of disputed taxes, and recommend and document a mutually satisfactory settlement between the Division of Taxation, the Division of Law, and the taxpayer. Thus, she claims that the Conferee 1, Taxation title does not accurately reflect her job responsibilities.

CONCLUSION

N.J.A.C. 4A:3-3.9(e) states that in classification appeals, the appellant shall provide copies of all materials submitted, the determination received from the lower level, statements as to which portions of the determination are being disputed, and the basis for appeal. Information and/or argument which was not presented at the prior level of appeal shall not be considered.

The definition section of the job specification for Conferee 1, Taxation states:

Under direction of a Conferee 2, Taxation or other supervisory official in Division of Taxation, Department of the Treasury, conducts administrative conferences entailing substantive tax issues of importance and difficulty involving taxpayer protests of tax determinations made on behalf of the Director, Division of Taxation; under direction, prepares reports and determination recommendations on protested tax matters; does related duties as required.

The definition section of the job specification for Dispute Resolution Specialist 2 states:

Under limited supervision of a higher level supervisory official in a State department, is responsible for assessing the disputant's needs and recommends a dispute resolution process to meet those

requirements. Acts as an arbitrator, case evaluator, conciliator, facilitator, fact-finder, mediator, or negotiator, and is responsible for designing and developing processes and systems for particular contexts or types of disputes. Designs and administers training programs; assesses situations for appropriate alternative dispute resolution (ADR) intervention; develops, implements, and monitors dispute resolution programs; and promotes and encourages dispute resolution processes. Determines the most appropriate dispute resolution process for disputes referred from the courts or other government/public agencies. Conducts facilitations regarding the development of new rules and policies through consensus building; does related work as required.

In making classification determinations, emphasis is placed on the Definition section to distinguish one class of positions from another. The Definition portion of a job specification is a brief statement of the kind and level of work being performed in a title series and is relied on to distinguish one class from another. On the other hand, the Examples of Work portion of a job description provides typical work assignments which are descriptive and illustrative and are not meant to be restrictive or inclusive. *See In the Matter of Darlene M. O'Connell* (Commissioner of Personnel, decided April 10, 1992).

Based on a review of the record, the appellant's position is properly classified as a Conferee 1, Taxation. While the duties of the position of contains some elements of the responsibilities of a Dispute Resolution Specialist, the titles in that series act as arbitrators, conciliators, and mediators. That is, the primary focus of their role is to not to represent a party, but to reconcile the differences between parties. As such, this title is utilized in the Office of the Public Defender. The appellant represents the Division of Taxation, and therefore is not an independent arbiter of the issues under dispute. Rather, as she states, she explores options for resolution of disputed taxes, and recommends and documents a mutually satisfactory settlement between the Division of Taxation, the Division of Law, and the taxpayer. Dispute Resolution Specialists must be fact-finders and case evaluators to the extent that these functions assist them to design dispute resolutions. Also, the appellant works within the constraints of the court and tax system. She is not free to design and develop processes and systems for particular contexts or types of disputes, and does not develop, implement and monitor dispute resolution programs, nor promote and encourage dispute resolution processes. The primary focus of the position is to manage cases which have been appealed to the tax court.

The Conferee 1, Taxation job definition is a much closer fit to the duties of this position. Accordingly, a review of the record fails to establish that the

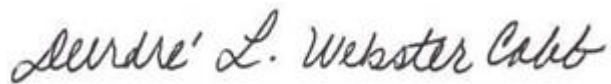
appellant has presented a sufficient basis to warrant a Dispute Resolution Specialist 2 classification of her position.

ORDER

Therefore, it is ordered that this appeal be denied.

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

DECISION RENDERED BY THE
CIVIL SERVICE COMMISSION ON
THE 2ND DAY OF FEBRUARY 2022



Deirdre L. Webster Cobb
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

Allison Chris Myers
Division of Appeals
and Regulatory Affairs
Civil Service Commission
Written Record Appeals Unit
P.O. Box 312
Trenton, New Jersey 08625-0312

c: Ericca Greene
Holly Foster
Division of Agency Services
Records Center