

B-23



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matters of Christopher
Bradshaw, *et al.*, Department of the
Treasury

Classification Appeals

CSC Docket Nos. 2016-4274, *et al.*

ISSUED: **JAN 24 2017** (HS)

Christopher Bradshaw, Michael Pirolli and Marie Revesz appeal the attached decisions of the Division of Agency Services (Agency Services), which found that their positions with the Department of the Treasury were properly classified as Field Representative, Local Property Tax. They seek Senior Field Representative, Local Property Tax job classifications in this proceeding. These appeals have been consolidated due to common issues presented.

The record in the present matter establishes that at the time of their requests for classification review, the appellants were serving permanently in the title of Field Representative, Local Property Tax. Their positions were assigned to the Division of Taxation, Local Property Tax Valuation and Mapping. Agency Services received the requests in November 2015 and performed reviews of all submitted information, including Position Classification Questionnaires (PCQs), and performed telephone audits with the appellants and their supervisors, individuals serving in the title of Principal Field Representative, Local Property Tax.

On his PCQ, Bradshaw indicated his major duties as follows: for 15% of the time, he planned, conducted and supervised field investigations of assessed liabilities for railroad property tax and conducted investigations for disputed classifications of railroad property, which included the review of the railroad annual change reports submitted in order to classify and plan field investigations to determine if additional tax liabilities are warranted and requests from railroads to investigate the dual assessment of railroad properties; for 15% of the time, he

obtained measurements for the assessment of railroad tracks and structures, then used the Marshall & Swift tool to value railroad property through the addition and deduction of the track, parcels and structures, and finally recorded all data in the field books and bill books that are used in the assessment of the railroad properties; for 15% of the time, he reviewed all railroad properties on municipal tax maps for accuracy; for 10% of the time, he calculated and compiled annual statements showing valuations of Class I, II and III railroad property (bill books and statements); for 10% of the time, he analyzed and reviewed railroad annual income reports to create franchise tax bills for 15 railroads; for 5% of the time, he collected and reconciled payment receipts for railroad franchise and railroad property taxes; for 5% of the time, he trained a Field Representative Trainee in calculating franchise taxes, reviewing tax maps for railroad purposes and calculating and compiling annual statements showing valuation of Class I, II and II railroad property (bill books and statements); and for 5% of the time, he assigned work to the Field Representative Trainee and checked for accuracy of assigned work.

On his PCQ, Pirolli indicated that for 40% of the time, he reviewed and researched SR-1A forms to determine eligibility for use in the Table of Equalization; for 30% of the time, he conducted inheritance tax appraisals; and for 15% of the time, he reviewed the Grantor Listings. Pirolli further indicated on his PCQ that the review and research of SR-1A's and the review of Grantor Listings were duties deserving of the Senior Field Representative, Local Property Tax title because those duties required him to "oversee and supervise" the work of county-level officials.

On her PCQ, Revesz indicated that the more complex duties associated with the title of Senior Field Representative, Local Property Tax accounted for 37% of her time, for 15% of the time, she reviewed, checked and corrected municipal tax maps first reviewed by other Field Representatives for compliance with the tax map regulations and standards and added any omitted data and/or corrected mistakes that were missed in the initial staff review; for 7% of the time, she trained a Field Representative and a Tax Representative in checking railroad property shown on municipal tax maps to assure complete and accurate detailing by verifying the information with the official railroad rights of way; and for 15% of the time, she answered inquiries from and counseled municipal tax officials, engineers and other interested parties with respect to requirements and interpretation of the tax map regulations and standards for municipal tax maps.

In the attached decisions, Agency Services indicated its findings regarding the appellants' primary responsibilities. It noted that Bradshaw mentored an individual serving in the title of Field Representative, Local Property Tax and reviewed work as needed. Agency Services noted that it had not been established that the assigned duties and responsibilities of the appellants' positions were more complex than those performed by individuals serving in the title of Field Representative, Local Property Tax. Based on the foregoing, Agency Services found

that the appellants' assigned duties and responsibilities were commensurate with the title of Field Representative, Local Property Tax, the title they currently hold.

Christopher Bradshaw

In his appeal, Bradshaw states his belief that the majority of his work is more complex. While he does examine and check assessments, ultimately his main responsibility is to actually determine the assessment and establish the value of railroad property. He then must be able to defend those values if needed. This task involves working with current assessment tools and navigating to previous years, often to the 1940s, 1950s and 1960s. Bradshaw asserts that the work of billing for the taxes collected for railroad purposes is the most complex work that is completed in his section. In franchise and property taxes, he is responsible for collecting and reconciling payments on these taxes. His collections for both taxes total in the millions.

Bradshaw also maintains that he has more than just a mentor-mentee relationship with a Field Representative. Rather, he assigns work and uses what he has learned and mastered to train the Field Representative in those duties so that he or she, in turn, could complete the work. Bradshaw must then approve the completed work, and he is ultimately held responsible for the accuracy and timeliness of the work.

Bradshaw also describes his responsibilities respecting field visits. In this regard, he states that the process can take weeks of preparation ahead of the visit. He sets up a visual landscape for the track and/or buildings to be assessed. As the lead in the field, he instructs and supervises the others in the unit on their responsibilities to complete the field visit. While they are completing the assigned tasks, Bradshaw keeps records and tracks all the information needed to make an assessment in the office. Completion of the assessment based on the visit can take weeks to calculate and compile all the new and updated records. Bradshaw notes that his field work is a long and tedious process.

Michael Pirolli

In his appeal, Pirolli states that within the last two years, he has been assigned the real estate sales of another county in addition to the county he already had. In the last year, this additional county added thousands of real estate sales to his workload, nearly doubling it. Pirolli reviews these sales as they come in each week as SR-1A sales ratio forms and also reviews them through the Grantor Listing that comes out five times per year. If there are discrepancies in the sales, Pirolli will follow up and research the sale for its usability to develop the annual Table of Equalization, which is used to determine State school aid, county apportionment and debt service and which promulgates annually through the sales he reviews.

Pirolli states that this work requires him to have extensive knowledge of the 33 categories that make up the non-usable codes. Sales falling under these non-usable categories cannot be used to build the Table of Equalization. Reviewing the sales also entails follow-up with attorneys, brokers, title companies, realtors, buyers and sellers to gather information in order to render a conclusion as to usability or non-usability as well as the review of documents including deeds, mortgages, lis pendens and tax certificates.

Pirolli also asserts that another important task of his position is the review of inheritance appraisals, which he does for four counties and which amounts to 85 appraisals per year. One of these counties was added to his workload within the last two years due to staff losses. Pirolli notes that an estate places an initial value on the estate, with which he agrees or disagrees. If he agrees, his research must justify that the estate value is correct. If he disagrees, he must determine and justify the value of estate. Whether he agrees or disagrees, this work consists of researching comparative property sales in the area of the subject and around the time of the property owner's death. Pirolli states that this work requires him to have extensive knowledge of Google, Google Earth, tax maps and county records sites. He must also call attorneys, assessors, brokers or possibly buyers and sellers to get information on estate values, which serve to confirm or identify the estate's tax responsibility. Pirolli states that since August 2015, he has worked on estate appraisals totaling in the millions of dollars. He notes that the value increased after his investigation of these appraisals, and the increase may bring additional inheritance tax to the State.

Pirolli further states that another important task of his position is school aid appeals. These appeals require him to do extensive research on the property being appealed and gather information as to why the property was usable or non-usable since, in the appeal, the municipality is debating its use in the Table of Equalization. As Pirolli calls attorneys, brokers, buyers and sellers to gather information on the specified property sale to verify his conclusions, he must have extensive knowledge on these properties. Pirolli also conducts field surveys of properties under appeal and converses with the Attorney General's Office to explain the validity of his findings; he may reopen completed sales; and he must be prepared to testify to his conclusions in court if summoned. Pirolli asserts that the above responsibilities carry the weight of his workload. He adds that he has six years of experience in Property Administration.

Marie Revesz

In her appeal, Revesz states that she performs the same duties as two co-workers who are serving as Senior Field Representatives. She contends that many of the functions of a Field Representative, Local Property Tax and Senior Field Representative, Local Property Tax overlap in the "regular" nature of her duties

and in the "complex" nature of her duties. Revesz states that all Field Representatives and Senior Field Representatives in the tax map unit have the same primary function to review the tax map for compliance against the regulations. She completes this task independently. Revesz states that the complexity of her job depends on the map assigned. Map assignments are made by her supervisor upon the map's arrival to her section. Although there are maps that are well-made and less difficult to bring into compliance, more frequently there are maps that need an inordinate amount of correcting that can only be reviewed and completed by someone who has had years of experience dealing with the more complex issues that arise with these maps. Her supervisor assigns these maps to her knowing that she can complete them independently. Revesz provides counsel to engineers and assessors so they understand what they need to do to produce a quality map that meets State tax map regulations and standards.

Revesz states that in addition to the tax map, she reviews and checks the related tax list and all pertinent documentation regarding the map. She completes the Block, Lot, Qualifier review portion of the map to insure that all Blocks, Lots and Qualifiers that are on the municipality's tax list are accurately reflected on the tax map. This is a complex check that generates an extensive report included in all reviews until approval can be given by the supervisor. Revesz works independently in checking and correcting complex tax maps. Following her review, she sends all appropriate reports and letters for follow-up to the engineering firm, tax assessor and county tax administrator for that particular municipality.

Revesz states that Professional Licensed Land Surveyors and Municipal Tax Assessors contact her with questions and concerns about the maps. Her supervisor relies on her expertise to suggest approval of the map, and she prepares the approval letter. She instructs new and seasoned employees in the review of railroad property on a tax map and reviews and corrects other team members' maps. Revesz has conducted orientation classes for new employees regarding the duties of her section with an in-depth PowerPoint presentation. She also attends the annual League of Municipalities representing the Division of Taxation, Local Property Branch to answer questions due to her extensive experience of more than 16 years reviewing tax maps.

Revesz states that she has extensive experience in railroad assessment and billing of railroad property for franchise and property tax. Compared to all Field Representatives and Senior Field Representatives in the tax map unit, she is the only representative with the experience and knowledge to review a tax map for Railroad, Tax Map Regulation and Block, Lot, Qualifier reviews. Her supervisor has used her knowledge to provide expedient reviews, which are important to meet the imposed deadlines. The complexity and usability of her skills have been essential to the tax map unit. Due to a reorganization, she was tasked with

training a new hire and a prior tax map unit member with the process of checking railroad property on tax maps and verifying the rights of way against the tax map.

Revesz asserts that her background and work history are relevant to this appeal. In this regard, she states that she has been employed in the Local Property Branch performing tax map reviews and railroad property inspections since 1999. When she started, her section only had three employees and was desperately understaffed with a tremendous backlog. Permission was granted to hire her as a Technical Assistant 3. Her supervisor at the time trained her to conduct the Tax Map Regulation map review and railroad property inspections in the same way that all Field Representatives were trained, and she has been performing the duties of a Field Representative, Local Property Tax since that time though it was not reflected as her title. In 2000 and 2001 she completed university courses that provided a wealth of necessary knowledge. She has been completing the more complex tax map process assignments since 2010.

CONCLUSION

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

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.

An individual serving in the title of 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 the training of new personnel. An individual serving in the title of Field Representative, Local Property Tax performs the more routine work. The issue

herein, is whether the appellants' work constitutes more complex work than that typically performed by individuals serving in the title of Field Representative, Local Property Tax.

With respect to Bradshaw's position, a review of Agency Services' decision and the underlying record does not establish that the primary focus of his position is of the more complex work. While Bradshaw took the lead on field investigations of assessed liability for railroad property tax and assigned and reviewed the work of an individual serving in the title of Field Representative, Local Property Tax as needed, these duties, which Bradshaw highlights on appeal, are reflected on his PCQ as accounting for only 25% of his time. The duty to analyze and review railroad annual income reports to create franchise tax bills, also referred to on appeal, was characterized during the telephone audit as being "not overly complex." The remainder of Bradshaw's primary responsibilities are not inconsistent with the title of Field Representative, Local Property Tax. For instance, although Bradshaw emphasizes on appeal that he determines assessments and establishes the value of railroad property by using assessment tools and navigating to previous years, there is no substantive indication in the record that such duties are necessarily more complex than is appropriate for an individual serving in the title of Field Representative, Local Property Tax. An individual serving in the title of Field Representative, Local Property Tax may conduct routine investigations of assessed valuations and obtain data required to bring existing appraisals of real estate up to date. Reclassification of Bradshaw's position is therefore unwarranted.

Regarding Pirolli's position, a review of his duties as described on his PCQ does not establish that the primary focus of his position is of the more complex work. On his PCQ, Pirolli indicated that a preponderance of his time, 55%, was spent reviewing and researching SR-1A's and reviewing Grantor Listings and contended that these duties justified a Senior Field Representative, Local Property Tax classification because they required him to "oversee and supervise" the work of county-level officials. However, it should be noted that an incumbent in a leadership role refers to persons whose titles are non-supervisory in nature but are required to act as a leader of a group of employees in titles at the same or lower level than themselves and perform the same kind of work as that performed by the group being led. See *In the Matter of Catherine Santangelo* (Commissioner of Personnel, decided December 5, 2005). As such, "oversee[ing] and supervis[ing]" the work of county officials does not justify reclassification. In addition, Pirolli's appeal presents no substantive indication that his position primarily focused on duties that are necessarily more complex than those typically performed by an individual serving in the title of Field Representative, Local Property Tax. Reclassification of Pirolli's position is therefore unwarranted.

As to Revesz's position, although Revesz provides a detailed description of her position on appeal, a review of her duties as described on her PCQ does not

establish that the *primary* focus of her position is of the more complex work. In this regard, her PCQ reflects that higher level duties such as training and reviewing the work of others accounted for only 37% of her time, at most. Reclassification of Revesz's position is therefore unwarranted.

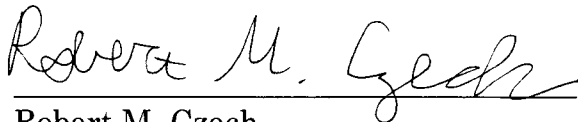
Finally, it should be noted that a classification appeal cannot be based on a comparison to the duties of another position. *See In the Matter of Carol Maita, Department of Labor* (Commissioner of Personnel, decided March 16, 1995). It should also be noted that how well or efficiently an employee does 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). Accordingly, an independent review of the entire record indicates that the appellants' positions are properly classified as Field Representative, Local Property Tax.

ORDER

Therefore, it is ordered that these appeals 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 18TH DAY OF JANUARY, 2017



Robert M. Czech
Chairperson
Civil Service Commission

Inquiries
and
Correspondence

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

Attachments

- c. Christopher Bradshaw (CSC Docket No. 2016-4274)
Michael Pirolli (CSC Docket No. 2016-4222)
Marie Revesz (CSC Docket No. 2016-4148)
Douglas Ianni
Kelly Glenn
Records Center



Chris Christie
Governor
Kim Guadagno
Lt. Governor

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

May 12, 2016

Mr. Christopher Bradshaw
[REDACTED]
[REDACTED]

**RE: Classification Appeal, Field Representative, Local Property Tax,
AS LOG# [REDACTED] Position# [REDACTED] EID# [REDACTED]**

Dear Mr. Bradshaw:

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 conducted with you, and your immediate supervisor, James Leblon, on April 22, 2016.

Issue:

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

Organization:

Your position is located in the Department of the Treasury, Division of Taxation, Local Property Tax Valuation and Mapping, and you report directly to James Leblon, Principal Field Representative, Local Property Tax (R25). Your position does not possess supervisory responsibility.

Finding of Fact:

Mr. Christopher Bradshaw

May 12, 2016

Page 2

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

- Updating billing information upon receiving annual reports that change the calculations of valuations of Class I, II, and III railroad properties.
- Analyzing and reviewing railroad annual income reports to create franchise tax bills for fifteen railroads.
- Taking the lead on field investigations of assessed liability for railroad property tax and conducting investigations of disputed railroad property. Measuring additions on railroad parcels that can affect track assessment such as track length, track weight, structures, etc.
- Reviewing railroad properties on municipal tax maps for accuracy and updating tax maps accordingly.
- Obtaining updated measurements for the assessment of railroad tracks and structures. Updating the valuation of railroad property based on the addition and deduction of track, parcels, and structures.
- Collecting and reconciling payment receipts for railroad franchise and railroad property taxes. Ensuring that payments are processed.
- Assigning and reviewing the work of a Field Representative, Local Property Tax as needed.

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 (51682-P19). The definition section of the job specification for this title states:

Mr. Christopher Bradshaw

May 12, 2016

Page 3

“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.”

Your classification appeal submission indicates that you believe the title Senior Field Representative, Local Property Tax (51683-P22) is an appropriate title for your position. The definition section for this title states:

“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 Field Representative, Local Property Tax and Senior Field Representative, Local Property Tax titles are similar in nature as they are part of the same title series. However, the Senior Field Representative, Local Property Tax is responsible for doing the more complex work in the area of assignment. In the review of your position, it has not been established that the preponderance of assigned duties and responsibilities are more complex in nature. Therefore, the Field Representative, Local Property Tax is appropriate for your position.

A review of your position finds that the primary function of your position is to review annual changes to assist in assessing, taxing, and collecting payments from New Jersey railroads. A review of your position finds that your position is responsible for updating records from submitted reports that change the assessed value of railroads and ultimately change the amount of taxes owed to the State of New Jersey; takes the lead on field visits that measure railroads and structures on railroad parcels that are used to update tax assessments; reviewing tax maps and making updates to tax maps as needed; collecting and reconciling receipts of tax payments made; mentoring a Field Representative, Local Property Tax and reviewing work as needed; and performing other duties related to the review of annual changes to railroads in the State of New Jersey that affect tax assessments.

Mr. Christopher Bradshaw
May 12, 2016
Page 4

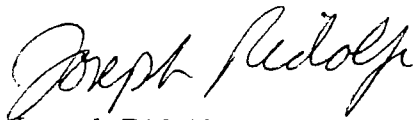
A comprehensive review and analysis of your position finds that the assigned duties and responsibilities of your position are best classified by the title of Field Representative, Local Property Tax (P19).

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 (51682-P19).

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,

A handwritten signature in black ink, appearing to read "Joseph Ridolfi". The signature is fluid and cursive, with the first name "Joseph" and last name "Ridolfi" clearly distinguishable.

Joseph Ridolfi, Team Leader
Agency Services

JR/tc

c: Ms. Laura Budzinski, Treasury Human Resources



Chris Christie
Governor
Kim Guadagno
Lt. Governor

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

May 11, 2016

Mr. Michael Pirolli
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]
[REDACTED]

RE: Classification Appeal, Field Representative, Local Property Tax,
AS LOG# [REDACTED], Position# [REDACTED], EID# [REDACTED]

Dear Mr. Pirolli:

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 conducted with you, and your immediate supervisor, James Leblon, on April 20, 2016.

Issue:

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

Organization:

Your position is located in the Department of the Treasury, Division of Taxation, Local Property Tax Valuation and Mapping, and you report directly to James Leblon, Principal Field Representative, Local Property Tax (R25). Your position does not possess supervisory responsibility.

Mr. Michael Pirolli
May 11, 2016
Page 2

Finding of Fact:

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

- Reviewing and researching SR-1A's to determine the usability of property sales to be included in the Table of Equalization used to distribute State aid to municipalities.
- Reviewing the value of reported estate sales and comparing the reported sale price with comparable sales in that area when after the Appraisal Department finds discrepancies in sale price. Utilizing information from Tax Maps, Gloucester County Tax Record, Google Earth, Zillow, and Trulia and recommending a value for supervisory review.
- Reviewing Grantor Listings as a secondary review of property sales to verify usability status. Reviewing sales ratio reports and looking for sales ratio inconsistencies for the town in which the sale took place and other important information that may alter the usability determination.
- Reviewing the sales ratio non-usable edits weekly to ensure that they have been entered into the mainframe properly. Validating that information is entered correctly and ensuring that appropriate codes are used.
- Entering the changes of sales information following the issuance of an SR-6 form. (The SR-6 form is issued after a sale has been changed from usable to non-usable.) Changing recorded information accordingly.

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.

Mr. Michael Pirolli

May 11, 2016

Page 3

Your position is currently classified by the title, Field Representative, Local Property Tax (51682-P19). The definition section of the job specification for this title 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.”

Your classification appeal submission indicates that you believe the title Senior Field Representative, Local Property Tax (51683-P22) is an appropriate title for your position. The definition section for this title states:

“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 Field Representative, Local Property Tax and Senior Field Representative, Local Property Tax titles are similar in nature as they are part of the same title series. However, the Senior Field Representative, Local Property Tax is responsible for doing the more complex work in the area of assignment. In the review of your position, it has not been established that the assigned duties and responsibilities are more complex in nature. Therefore, the Field Representative, Local Property Tax is appropriate for your position.

A review of your position finds that the primary function of your position is to determine the usability of property sales to be included in the Table of Equalization. Your position reviews the types of property sales to determine eligibility for the Table of Equalization; reviews Inheritance Tax property sales information to determine if property sales prices are appropriate, and recommends an appropriate value if necessary; performs secondary reviews on the eligibility of property sales for the Table of Equalization; updates the status of the usability of a property sale if

Mr. Michael Pirolli

May 11, 2016

Page 4

needed; and performs other related duties in the review of property sales information.

A comprehensive review and analysis of your position finds that the assigned duties and responsibilities of your position are best classified by the title of Field Representative, Local Property Tax.

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 (51682-P19).

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,

A handwritten signature in black ink, appearing to read "Joseph Ridolfi".

Joseph Ridolfi, Team Leader
Agency Services

JR/tc

c: Ms. Laura Budzinski, Treasury Human Resources



Chris Christie
Governor
Kim Guadagno
Lt. Governor

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

May 10, 2016

Ms. Marie Revesz
[REDACTED]
[REDACTED]

**RE: Classification Appeal, Field Representative, Local Property Tax,
AS LOG# [REDACTED], Position# [REDACTED], EID# [REDACTED]**

Dear Ms. Revesz:

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 conducted with you, and your immediate supervisor, Tiffany Fields, on April 22, 2016.

Issue:

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

Organization:

Your position is located in the Department of the Treasury, Division of Taxation, Local Property Tax Valuation and Mapping, and you report directly to Tiffany Fields, Principal Field Representative, Local Property Tax (R25). Your position does not possess supervisory responsibility.

Ms. Marie Revesz

May 10, 2016

Page 2

Finding of Fact:

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

- Conducting in-depth inspections of municipal tax maps to verify compliance with established regulations and standards. Inspections require identifying lot, block, municipal boundary lines, assessment lines, private roads, easements, riparian grants, dimensions, acreages, etc.
- Updating the Tax Map Regulation (TMR) report in the Access database with inspection status and result.
- Reviewing, checking, and correcting municipal tax maps that are returned, adding omitted data, and correcting mistakes that were missed in the initial review.
- Liaising with municipal tax officials, engineers, and other interested parties. Responding to inquiries and explaining tax map regulations and standards.
- Preparing TMR Correction Reports, Block, Lot, Qualifier Reports, Railroad Reports and other correspondence to assist municipal engineers, tax assessors, supervisors, and others as needed.

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 (51682-P19). The definition section of the job specification for this title states:

Ms. Marie Revesz

May 10, 2016

Page 3

“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.”.

Your classification appeal submission indicates that you believe the title Senior Field Representative, Local Property Tax (51683-P22) is an appropriate title for your position. The definition section for this title states:

“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 review of your position finds that the primary function of your position is to review and verify tax maps for compliance with the standards set in N.J.A.C.18:23A. Your position updates a database with the status of tax map reviews, prepares tax map reports and letters, performs secondary reviews on tax maps, serves as a liaison with municipal officials and others, assists and at times reviews the work of others, and performs other related duties in the review of municipal tax maps of varying complexity for compliance with New Jersey Tax Map Regulations and Standards.

The Field Representative, Local Property Tax and Senior Field Representative, Local Property Tax titles are similar in nature as they are part of the same title series; however, the Senior Field Representative, Local Property Tax is responsible for doing the more complex work in the area of assignment. In the review of your position, it has not been established that the assigned duties and responsibilities of your position are more complex in nature. Therefore, the Field Representative, Local Property Tax is appropriate for your position.

Ms. Marie Revesz

May 10, 2016

Page 4

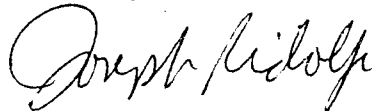
A comprehensive review and analysis of your position finds that the assigned duties and responsibilities of your position are best classified by the title of Field Representative, Local Property Tax (P19).

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 (51682-P19).

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,

A handwritten signature in cursive script, appearing to read "Joseph Ridolfi".

Joseph Ridolfi, Team Leader
Agency Services

JR/tc

c: Ms. Laura Budzinski, Treasury Human Resources