

B-17



STATE OF NEW JERSEY

FINAL ADMINISTRATIVE ACTION
OF THE
CIVIL SERVICE COMMISSION

In the Matter of Kalliopi Kostis,
Department of the Treasury

Classification Appeal

CSC Docket No. 2015-2259

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

Kalliopi Kostis 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 November 5, 2011. 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 conducted audits of the \$250 Senior Citizen Deduction Program and performed various associated functions; for 15% of the time, she processed Homestead Benefit applications; for 10% of the time, she prepared and processed information regarding the Housing Cooperative; and for 5% of the time, she performed various miscellaneous activities, including training and assisting co-workers in everyday job functions. On the PCQ, the appellant's supervisor indicated that the appellant possessed a strong depth of knowledge and experience in the audit process; performed audits independently; possessed a strong

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.

understanding of the Homestead Rebate Law; and processed the Homestead Benefit applications effectively. The appellant's supervisor further indicated on the PCQ that the most important duties of the position were property tax deduction audits, determining eligible income and Homestead Benefit investigations. The appellant's supervisor indicated during the telephone audit that audits and Homestead Benefit investigations were the most difficult of the appellant's duties. The appellant indicated during the telephone audit that her training of V.A.M., a Senior Field Representative, Local Property Tax, in the area of Homestead Benefit applications consisted of training twice per week for one month. 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; reviewed previous years' housing cooperative management lists, made calls to verify contact information and created spreadsheets that are sent via email to the co-op managers; and utilized the Sessions database and the New Jersey Association of County Tax Boards to retrieve deed dates and information for properties. 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 disputes certain findings in Agency Services' decision. Specifically, she argues that the reference to "\$250 Homestead Rebates" in the determination was inaccurate in that she did not indicate such rebates on her PCQ and the amount of the rebate actually varies depending on the individual taxpayer's circumstances.² She also disputes the finding that she "help[ed]" with legislative referrals and homestead rebates daily, emphasizing instead that she *performs* both functions daily and assists her co-workers if they have questions. The appellant contends that she performs duties at the level of Senior Field Representative, Local Property Tax on a daily basis and that her duties compare favorably with many of the examples of work in the job specification for that title. Specifically, she states that she has performed and closed over 60 audits, saving the State millions of dollars; independently performed audits twice per week with multiple towns scheduled in one day; advised taxpayers, tax officials and accountants; reviewed various types of forms and statements submitted; held meetings where her superiors prepared her to defend her audit findings in Tax Court; processed Homestead Rebate applications; was selected, out of seven co-workers, to train V.A.M. in the area of Homestead Rebates when he was new to the

² It is noted that in the attached determination letter, Agency Services incorrectly referred to these rebates as "\$250 Homestead Rebates."

unit; instructed and aided her co-workers and Senior Field Representatives from other units; was designated, above the Senior Field Representatives, to be the main contact for co-op managers' questions; and was selected as a representative to the League of Municipalities. The appellant also states that audits are not assigned to Senior Field Representatives and Field Representatives according to complexity; that she was responsible for some of the largest and most complex town audits (including two such audits named as examples); and that many of her audits were more complex than those handled by Senior Field Representatives. The appellant further avers that her duties do not differ from those of her colleagues who serve in the Senior Field Representative, Local Property Tax title. In support, the appellant submits an explanation of the audit process; examples of applications, forms, reports, spreadsheets and letters utilized; and an article written by a township tax collector about one of the appellant's audits.

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.

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 her 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 their various attendant functions, 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. Furthermore, 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 audits are not assigned to Senior Field Representatives and Field Representatives according to complexity as she was responsible for some of the largest and most complex town audits, and that many of her audits were more complex than those handled by Senior Field Representatives. However, other than the appellant's arguments that she performs many complex audits, the record does not support such a finding. In this regard, 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, and the appellant's arguments still do not establish that the appellant's position focused primarily on the more complex audits. Moreover, it is not uncommon for an employee to perform some duties that are above or below the level of work which is ordinarily performed. Regarding the appellant's training of other Field Representatives, the record indicates that the appellant trained V.A.M. for a period of one month. While the appellant also noted that she trained and assisted her co-workers in everyday job functions, this duty was listed on the PCQ among other duties within the section on miscellaneous activities, which accounted for only 5% of the appellant's time. Thus, the record does not indicate that training other Field Representatives was a significant aspect of the appellant's 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).

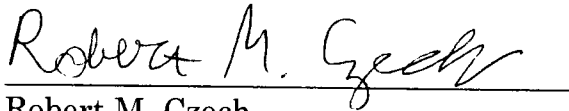
As to the appellant's claim that she performs the same duties as her colleagues serving as Senior Field Representatives, it should be noted that a classification appeal cannot be based on a comparison to the duties of another position. *See In the Matter of Carol Maita, Department of Labor* (Commissioner of Personnel, decided March 16, 1995). Finally, 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 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. Kalliopi Kostis
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. Kalliopi Kostis
[REDACTED]
[REDACTED]

**RE: Classification Appeal, Field Representative, Local Property Tax,
CPM Log #07140410, Position #638012, EID # [REDACTED]**

Dear Ms. Kostis:

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 20, 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.

Ms. Kalliopi Kostis

Page 2

January 7, 2015

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 amounts from audits and resubmitting to the collector for further distribution to all taxpayers.
- Reviewing previous years housing cooperative management list, making calls to verify contact information, and creating spreadsheets that are sent via email to the co-op managers.
- Utilizing Session & NJACTB to retrieve deed dates and information for properties.

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:

Ms. Kalliopi Kostis

Page 3

January 7, 2015

“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 the thoroughness of the auditing process, accuracy of calculations, and dealing with taxpayers. These items are not factors in the classification of a position. You also mentioned several tasks associated with Housing Cooperatives which are performed annually. A review of the Position Classification Questionnaire (DPF-44S) indicates this duty is performed on an infrequent basis (10% for the cooperative). While you may sporadically perform duties commensurate with the title of Senior Field Representative, Local Property Tax the regularity and complexity in which the duties are performed are not consistent with this title. Performing senior audits, \$250 Homestead Rebates, and to advise other Field Representatives in daily functions 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

Ms. Kalliopi Kostis

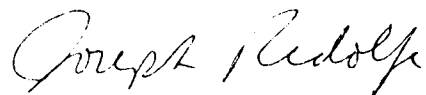
Page 4

January 7, 2015

Representative, Local Property Tax (P19-51682). Therefore, the classification of this position will remain unchanged.

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

