State of Michigan
Civil Service Commission
Capitol Commons Center, P.O. Box 30002
Lansing, MI 48909

Position Code
1. DEPTALTE733N

POSITION DESCRIPTION

This position description serves as the official classification document of record for this position. Please complete the information as accurately as you can as the position description is used to determine the proper classification of the position.

2. Employee's Name (Last, First, M.I.)	**8. Department/Agency** TREASURY CENTRAL PAYROLL
3. Employee Identification Number	**9. Bureau (Institution, Board, or Commission)** OFFICE OF COLLECTIONS
4. Civil Service Position Code Description DEPARTMENTAL ANALYST-E	**10. Division**
5. Working Title (What the agency calls the position) TREASURY ENFORCEMENT OFFICER	**11. Section** FIELD OPERATIONS
6. Name and Position Code Description of Direct Supervisor HARMON, MANDI R; DEPARTMENTAL MANAGER-3	**12. Unit** ENFORCEMENT SECTION
7. Name and Position Code Description of Second Level Supervisor ST. AUBIN, BRADLEY; STATE ADMINISTRATIVE MANAGER-1	**13. Work Location (City and Address)/Hours of Work** VARIOUS / VARIOUS

14. General Summary of Function/Purpose of Position

This position performs significant research and analysis assignments related to various business tax laws administered by the Department of Treasury. This position gathers data and conducts studies to determine where gaps may exist. Consolidates data and prepares reports with recommendations for next steps to move entity into alignment. Oversees inventory and packing when an external entity executes an Order of Entry. This position provides consultation and coordination with Treasury's Tax Compliance Bureau and with the Attorney General's Office where appropriate. This position is responsible for researching, preparing, and recommending policies, procedures, and guidelines related to the work. This position may occasionally be called as a witness in legal proceedings or administrative hearings related to these functions.

15. Please describe the assigned duties, percent of time spent performing each duty, and what is done to complete each duty.

List the duties from most important to least important. The total percentage of all duties performed must equal 100 percent.

Duty 1

General Summary: **Percentage: 30**

Conduct field visits with business taxpayers to evaluate and communicate appropriate license and registration, tax filing and payment requirements. Research and analyze data regarding complex tax matters. Analyze cases related to complex business structures and operations of taxpayers. Prepare reports and refer to the appropriate state agency for further action as necessary.

Individual tasks related to the duty:

- Research case history, documentation, public records and documents, and internal records to identify legal and factual issues presented.
- Analyze collected information and data and determine appropriate tax registration requirements.
- Interpret existing laws, policies and procedures related to the work.
- Develop strategies to address and resolve identified issues.
- Prepare reports and provide recommendations regarding appropriate next steps to be taken with the taxpayer.

Duty 2

General Summary: **Percentage: 20**

Implements methods for further research opportunities through various channels, such as routine field visits, referrals from other Treasury staff members, or information received from the public. Research includes, but is not limited to, conducting field visits of businesses to communicate with business officers/members/owners, and reviewing appropriate tax registration requirements. Confirm that identified businesses voluntarily register for taxes and that identified business enterprises maintain tax filing and payment compliance over time.

Individual tasks related to the duty:

- Conduct on-site surveys or special studies at field locations to gather information and collect data from individuals, provide information to businesses and work with them to set up payment plans.
- Monitor overall performance of compliant entities over specified time periods.
- Develop strategies to assist with compliance, while monitoring the effectiveness of such strategies. If noncompliant, refer to appropriate state agency if applicable.

Duty 3

General Summary: **Percentage: 15**

Research, analyze, and prepare reports and information related to the identification of assets, determinations of fair market and forced sale values of assets, methods of advertisement for sales of seized assets, cost/benefits analysis of assets by tax warrants, and ensuring that tax revenues generated by tax warrants and other enforcement actions are maximized. Additionally, research, evaluate, and prepare reports regarding status of secured creditors, unsecured creditors and other interested parties identified through comparative research and analysis of filings under the Uniform Commercial Code with the Secretary of State's Office, filings with Registers of Deeds, and applicable litigation in circuit and district courts.

Individual tasks related to the duty:

- Review and conduct research and analysis to provide asset valuations
- Conduct on-site visits at field locations to gather information and collect data from individuals, businesses, trade resources/third party vendor, or other sources of information for relevant valuations.
- Evaluate public sources of information related to business enterprises and individuals to collect data for determination of priorities of secured creditors, unsecured creditors, judgment creditors and other parties.
- Monitor overall performance of compliant entities over specified time periods.
- Conduct surveys of relevant parties to determine factual circumstances involved in the matter.
- Prepare reports and provide recommendations regarding appropriate steps required by business enterprises to ensure continued compliance.

Duty 4

General Summary: **Percentage: 15**

Research and prepare necessary paperwork and represent Treasury in a seizure. Coordinate with contracted vendor during an Order of Entry on site. Oversee inventory and packing.

Individual tasks related to the duty:

- Request required documentation, reports, affidavits, and other necessary items related to delivering an Order of Entry.
- Act as a representative of the Department of Treasury · Articulate the position of the Department of Treasury with respect to distinct factual circumstances.
- Obtain/request and serve tax warrants and Orders for Entry, Search and Seizure.
- Work cooperatively with other staff of the various Divisions and Bureaus of the Department of Treasury and the Office of the Attorney General on complex tax matters.
- Articulate tax matters in a clear and concise manner in the written or oral form.

Duty 5

General Summary: **Percentage: 10**

Provide expertise to other divisions or agencies that work with the Field Operations Program relative to obtaining compliance by taxpayers or providing civil enforcement actions in support of these divisions and agencies as necessary.

Individual tasks related to the duty:

- Work cooperatively with other staff of the various Divisions and Bureaus of the Department of Treasury on complex taxpayer ma tters.
- Identify relevant stakeholders within the State of Michigan on matters assigned or referred to the Field Operations Program t hat require consultation or an advisory role.
- Testify at hearings and legal proceedings as necessary.
- Articulate complex matters in a clear and concise manner in the written or oral form

Duty 6

General Summary: **Percentage: 10**

Other duties as assigned.

Individual tasks related to the duty:

16. Describe the types of decisions made independently in this position and tell who or what is affected by those decisions.

Make decisions related to appropriate license and registration, tax filing and payment requirements or other state tax laws.

Determine steps to ensure compliance and necessary enforcement actions, including possible referrals to appropriate state agencies for further action.

Make decisions as necessary and appropriate during the issuance of a tax warrant and associated legal orders, including determinations that may affect the course of a seizure of assets or executions against business enterprises

17. Describe the types of decisions that require the supervisor's review.

More complex decisions and changes in policy related to non-standard issues associated with disclosure or tax law. Requests for tax warrants, Orders for Entry, Search and Seizure and other legal filings require managerial and legal review prior to issuance and execution. Complex determinations related to referrals to other agencies and departments related to non-compliant taxpayers.

18. What kind of physical effort is used to perform this job? What environmental conditions in this position physically expos ed to on the job? Indicate the amount of time and intensity of each activity and condition. Refer to instructions.

Extensive time in an office setting. Physical requirements to perform this job include using State of Michigan equipment, the possibility of prolonged standing, lifting objects weighing 25 pounds, and/or exposure to the elements. Work hazards include the potential for contact with belligerent, highly emotional and sometimes hostile delinquent taxpayers. Additionally, there will be extensive travel requirements.

19. List the names and position code descriptions of each classified employee whom this position immediately supervises or ov ersees on a full-time, on-going basis.

Additional Subordinates

20. This position's responsibilities for the above-listed employees includes the following (check as many as apply):

N	Complete and sign service ratings.	N	Assign work.
N	Provide formal written counseling.	N	Approve work.
N	Approve leave requests.	N	Review work.
N	Approve time and attendance.	N	Provide guidance on work methods.
N	Orally reprimand.	N	Train employees in the work.

22. Do you agree with the responses for items 1 through 20? If not, which items do you disagree with and why?

Yes

23. What are the essential functions of this position?

The position is responsible for the research and analysis of tax licensing and registration of business entities, issues related to non-compliant business entities on tax matters, ensuring complex tax matters are appropriately analyzed and that appropriate civil enforcement actions are taken.

This position is responsible for assignments where significant knowledge of the Uniform Commercial Code, lien statutes and rights, asset discovery, seizure and execution laws and methods, due process rights, privacy rights, federal bankruptcy and state insolvency laws and procedures, and other applicable laws, is required. Training and knowledge of project planning and execution is required.

The essential duties include all requirements identified in section 15 of this position description.

24. Indicate specifically how the position's duties and responsibilities have changed since the position was last reviewed.

PD Updated to reflect the current duties of this position accurately noting that this position is researching, analyzing, and gathering data to determine if enforcement actions are valid to maintain program data as necessary to meet Treasury Collections Services Bureau program reporting and evaluation requirements.

Box 18: Updated to reflect that this position will be using State of Michigan equipment.

25. What is the function of the work area and how does this position fit into that function?

The Field Operations Program is responsible for the resolution of delinquent taxes and to ensure compliance by the public with relevant state tax statutes and laws. This includes the collection of delinquent taxes and the use of enforcement methods to ensure compliance by taxpayers. This position performs research and analysis assignments related to various tax laws administered by the Department of Treasury. The position also ensures compliance, including the use of internal and external enforcement techniques, and through referrals to other state agencies and sub-divisions.

26. What are the minimum education and experience qualifications needed to perform the essential functions of this position.

EDUCATION:

• Possession of a Bachelor’s Degree in any major.

EXPERIENCE:

Departmental Analyst 9: No specific type or amount required.

Departmental Analyst 10: One year of professional experience.

Departmental Analyst 11: Two years of professional experience, including one year of experience equivalent to the intermediate (10) level in state service.

Equivalent combinations of education and experience that provide the required knowledge, skills, and abilities will be evaluated on an individual basis

Alternate Education and Experience

Departmental Analyst 9-11

Education level typically acquired through completion of high school and the equivalent of at least two years of full-time active-duty experience at or above the E-6 level in the uniformed services may be substituted for the education requirement.

KNOWLEDGE, SKILLS, AND ABILITIES:

- Thorough knowledge of state tax laws, statutes and laws governing partnerships, limited partnerships, corporations, limited liability companies and other business associates.
- Knowledge of the Uniform Commercial Code, lien statutes and rights, asset discovery, seizure and execution laws and methods, due process rights, privacy rights, federal bankruptcy and state insolvency laws and procedures, and other applicable laws, is required.
- Knowledge in asset valuation, project planning and implementation, and conducting public sales of seized assets.
- Knowledge in conducting research, statistical data collection, evidence gathering and preservation, report writing and court testimony.
- Ability to interpret laws and regulations and apply laws and regulations to particular facts and circumstances.
- Ability to gather, organize and analyze complex data and to communicate this information in an oral and written manner to management, the public, and other state agencies and sub-divisions.
- Ability to relate to individuals in emotional and high-charged situations

CERTIFICATES, LICENSES, REGISTRATIONS:

FTINPRINT sub-class code. The position has access to Federal Tax Information (FTI).

NOTE: Civil Service approval does not constitute agreement with or acceptance of the desired qualifications of this position.

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I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Supervisor	**Date**

TO BE FILLED OUT BY APPOINTING AUTHORITY

Indicate any exceptions or additions to the statements of employee or supervisors.

None

I certify that the entries on these pages are accurate and complete.

MALINDA HUFFMAN	8/28/2024
Appointing Authority	**Date**

I certify that the information presented in this position description provides a complete and accurate depiction of the duties and responsibilities assigned to this position.

Employee	**Date**