

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

Position Code 1. DEPTALTES81Y

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) Local Government and School Services
4. Civil Service Position Code Description Departmental Analyst-E	10. Division Community Services
5. Working Title (What the agency calls the position) Tax Exemption Analyst	11. Section Property Tax Exemption
6. Name and Position Code Description of Direct Supervisor FINTEL, TAHOE L; DEPARTMENTAL MANAGER-3	12. Unit Housing Exemption
7. Name and Position Code Description of Second Level Supervisor HUBER, PATRICK G; STATE ADMINISTRATIVE MANAGER-1	13. Work Location (City and Address)/Hours of Work 430 West Allegan St. Lansing, MI 48922 or 3040 West Grand Blvd., Detroit 48202 / 8:00 a.m. to 5:00 p.m.
14. General Summary of Function/Purpose of Position This position serves as one of the primary staff overseeing the various exemption programs under the General Property Tax Act. Responsibilities include applying knowledge of the laws governing exemptions in reviewing applications for each program, makes recommendations on tax exemption applications to the State Tax Commission, the design of electronic and print resources, dissemination of resources to clients and stakeholders, maintenance and enhancement of webpages, data collection and reporting, and the maintenance of up-to-date departmental procedures for tax exemption processing. This position is responsible for interdepartmental relations for the administration of the division's programs, creating and/or maintaining forms and webpages that are administered by the division, providing consultation to local governmental officials regarding submission requirements and statutory guidelines and the design, development and implementation of training programs that are provided for stakeholders. This position must also thoroughly analyze the complex appeal documents to determine Principal Residence Exemption (PRE) eligibility in accordance with MCL 211.7cc, MCL 211.7dd, and Departmental policies. This position provides the written analysis which is used to support the Department's determination during the appeals process and represent the Department in person at informal conferences and during appeals submitted to the Michigan Tax Tribunal.	

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: 45

Administer property tax exemption programs for the division. Provide consultation regarding property tax exemptions, including but not limited to statutory requirements and guidelines, submission requirements, and general questions.

Individual tasks related to the duty:

- Collect and analyze documentation received by the division.
- Make recommendations to the State Tax Commission based on the documentation analyzed.
- Provide consultation to local governmental officials, customers and stakeholders regarding submission guidelines and statutory requirements.
- Coordinate data exchanges with multiple entities.
- Update the division standards for administration of the tax exemption programs, as needed.
- Prepare and publish both public and legislative reports for the tax exemption programs.
- Provide consultation to local governmental unit officials, customers, and stakeholders regarding statutory requirements and/or guidelines.
- Responsible for interdepartmental relations with state agencies, legislative aids, local governmental unit officials, research groups and the public pertaining to the property tax exemption programs administered by the division.
- Interact with legislative staff regarding proposed legislation providing expert knowledge related to all exemption programs.
- Respond to questions pertaining to the tax exemption programs and associated processes as submitted throughout the bureau.

Duty 2

General Summary:

Percentage: 40

Create, maintain, and improve methods to promote a positive exchange of information to and from the division's customers and stakeholders. Evaluate, recommend, develop, and implement new data systems or data system revisions. Evaluate, propose, and implement web enhancements. Maintain the division's tax exemption websites. Design, implement and teach education classes for local governmental unit officials, customers, and stakeholders.

Individual tasks related to the duty:

- Analyze existing processes and make recommendations for improvements in efficiency and effectiveness.
- Ensure processes meet statutory requirements.
- Evaluate data systems and processes to establish dependability, efficiency, and effectiveness and recommend improvements to data systems and/or processes.
- Create and implement improvements to existing data systems and/or processes.
- Develop new data systems and spreadsheets, as needed, for special projects or necessary functions.
- Serves as a resource for data storage improvements and developments.
- Evaluate the existing division website for design flaw and functionality.
- After careful evaluation and analysis recommend updates to improve effectiveness.
- Research and incorporate design elements and improvements in the layout of the division's tax exemption website.
- Oversee general availability of division forms on the web.
- Work with DTMB staff to implement web changes and/or improvements.
- Work with DTMB staff to identify and resolve problems with the division's tax exemption websites.
- Establish and maintain continuity on the division's multiple webpages.
- Design and conduct continuing education programs that allow assessors to receive continuing education credits from the State Tax Commission.
- Provide program materials to local governmental unit officials, customers, and stakeholders for self-paced learning.

Duty 3**General Summary:****Percentage: 10**

Draft, create and update forms and instructions for the division. Perform other assigned duties.

Individual tasks related to the duty:

- Design form revisions to accommodate procedural and statutory changes.
- Design and develop new forms to accommodate procedural and statutory changes.
- Work with DTMB staff to ensure necessary changes to forms and/or instructions are implemented.
- Makes recommendations on forms changes that are required by the State Tax Commission.
- Create, maintain, and update supplemental documentation for the tax exemption programs.
- Makes recommendations on supplemental documentation for approval by the State Tax Commission.
- Develop and design electronic forms for electronic submission of applications, if necessary
- Develop and design instructions for utilizing electronic submission of applications, if necessary
- Develop and disseminate surveys designed to obtain recommendations from local governmental officials, customers, and stakeholders regarding the division's forms and supplemental documentation.
- Collect, consolidate, and analyze comments and suggestions to the division's forms and supplemental documentation.
- Perform other duties as assigned.

Duty 4**General Summary:****Percentage: 5**

Review appeals of Principal Residence Exemption (PRE) denials submitted by taxpayers in accordance with the PRE review process and applicable laws. Research, collect, analyze, and evaluate documents to determine PRE eligibility in accordance with applicable laws.

Individual tasks related to the duty:

- Conduct research of the very complex PRE appeals received from taxpayers as a result of being issued a PRE denial by the Department of Treasury.
- Research and collect relevant documents and information from a variety of sources for use in PRE appeal review, including but not limited to, deeds, land contracts, trusts and other complex ownership documents. These are researched and analyzed and decisions on legal ownership are made. In addition, income tax returns, driver licenses and other important documents are researched and analyzed to determine a person's occupancy.
- Contact taxpayers, attorneys, assessors, county treasurers, state agencies and other resources by phone or in writing to obtain necessary information for PRE appeal review.
- Analyze and evaluate the complex information obtained for the PRE appeal review to provide a detailed appeal determination on behalf of the PRE Unit.
- Research and analyze applicable statutes to ensure decisions are in line with the law (specifically MCL 211.7cc and MCL 211.7dd, and Department of Treasury policies). As changes to the statutes occur, analyze the changes to ensure that the review and any applicable procedures are correctly applied, and appropriate changes are made. Make recommendations for procedural or legislative changes based on this analysis.
- Participate as a representative of the Department of Treasury in informal conferences, Michigan Tax Tribunal hearings and other PRE related proceedings.
- Research and analyze decisions made by the Hearings Division Referee and Michigan Tax Tribunal to help with the analysis of future reviews. Make recommendations for procedural changes based on this analysis.
- Provide a thorough explanation and justification in writing of the PRE Unit's appeal determination addressing specific information, issues, or arguments unique to the appeal, interpreting existing statutes. These detailed determinations are used in the informal conference process and in appeals submitted to the Michigan Tax Tribunal.
- Analyze forms, letters, correspondence, and other documents related to the PRE audits to ensure that the information provided and sought is adequate in accomplishing the goals and objectives of the Unit. Based on information obtained from this analysis and experience gained from reviewing the complex appeals, make recommendations for improvements.

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

Decisions that do not deviate from established Department policies and procedures.

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

Issues that deviate from established Department policy and procedures. Review and approval of information that is compiled for management use. Materials created to promote the division's goals and objectives. Analysis and recommendations for creating or changing Department procedures.

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

This position requires normal physical efforts found in regular office activity including sitting, standing, walking, typing, maintenance of computer records (computer screen) and occasionally lifting and transporting heavy boxes. Occasionally a high level of urgency may be experienced due to deadlines and large volumes of work. Duties may involve use of personal vehicle.

19. List the names and position code descriptions of each classified employee whom this position immediately supervises or oversees 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?

Agree.

23. What are the essential functions of this position?

Provide support to customers while answering questions concerning property tax exemptions. Provide analysis of PRE appeals. Provide input to identify needs, re-writing and analysis of new laws, rules and regulations, policies and guidelines. Provide support to other divisions, bureaus and state agencies. The position is responsible for the following tax exemption programs: Plant Rehabilitation and Industrial Development Districts (Act 198, PA 1974), Neighborhood Enterprise Zone (Act 147, PA 1992), Air and Water Pollution Control (Act 451, PA 1994 Part's 37 & 59), New Personal Property (Act 328, PA 1998), Obsolete Property Rehabilitation (Act 146, PA 2000), Commercial Rehabilitation (Act 210, PA 2005), Commercial Redevelopment (Act 255, PA 1978), Charitable Nonprofit Housing (Act 612, PA 2006), Attainable Housing (Act 236, PA 2022), Residential Housing (Act 237, PA 2022, and the Principal Residence Exemption (MCL 211.7cc) programs.

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

New position from legislation creating new tax exemptions programs.

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

The function of this work area is to provide knowledge of the assigned statutes and to administer the processes related to them. This position is responsible for the division's tax exemption programs.

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 is required.

Departmental Analyst 10

One year of professional experience.

Departmental Analyst P11

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

Alternate Education and Experience

Departmental Analyst 9 - 12

Educational 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:

Knowledge of principles and practices of research and analysis, principles of administrative management, office procedures and reporting. Knowledge of tools of management, such as methods development, cost analysis, operating controls and records and reports. Ability to communicate effectively in writing and verbally; organize, evaluate, and present information effectively. Ability to maintain favorable public relations; formulate plans, procedures and controls; interpret rules and regulations relative to the work assigned. Ability to analyze and assess operations. Extensive experience in utilizing computer software such as access, excel, word, power point and internet explorer.

CERTIFICATES, LICENSES, REGISTRATIONS:

None

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

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.

N/A

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

SALLY VAN VYVE

Appointing Authority

10/11/2023

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