

STATE OF OHIO (DAS)CLASSIFICATION
SPECIFICATION**CLASSIFICATION SERIES:**

Attorney Examiner

SERIES NO.:

6396

MAJOR AGENCIES:

Board of Tax Appeals only

EFFECTIVE DATE:

11/06/2011

SERIES PURPOSE:

The purpose of the chief attorney examiner occupation is to administer & direct the receipt, assignment, scheduling, hearing & final disposition of all appeals to the Ohio Board of Tax Appeals.

At the first managerial level, incumbents preside over routine appeals.

At the second managerial level, incumbents preside over more difficult or complex appeals.

At the third managerial level, incumbent presides over most complex appeals & oversees & assists lower-level attorney examiners.

At the first administrative level, incumbents develop, implement & direct accelerated calendar program to expedite less complicated appeals, or develop, implement & direct complex litigation program to reduce pendency of appeals.

At the second administrative level, incumbent administers & directs receipt; assignment, scheduling, hearing & final disposition of all appeals to Board of Tax Appeals.

GLOSSARY: The following are definitions of terms that will be cited herein for this classification series.

Routine Appeals: Cases which are not as fact intensive, involve limited issues & usually have legal precedent.

More Difficult/Complex: Cases which may have one or more of the following characteristics:

- multiple parties involved
- unique questions of law (i.e. without legal precedent)
- substantial amounts of tax dollars in controversy (i.e., often in the millions)
- broad application (i.e., affects large numbers of taxpayers)
- complex facts arising out of complex manufacturing process. In these cases, the attorney examiners must learn about the details of the manufacturing processes in order to determine which facets might be taxable.
- issues of appropriate accounting practices
- subsidiaries and affiliated companies
- quiescent holding companies
- apportionment or allocation of income based upon kind or situs
- electronic data processing taxability issues
- complex legal and factual nexus with the state of Ohio

Most Difficult/Complex: Cases which may have one or more of characteristics referenced above & that may have significant precedential value.

JOB TITLE

Attorney Examiner 1

JOB CODE

63961

PAY GRADE

14

EFFECTIVE

03/07/2004

CLASS CONCEPT:

The first managerial level class works under general direction & requires considerable knowledge of law, tax appeal process & procedures, state & federal laws, regulations, court decisions & prior Board of Tax Appeals decisions applicable to Ohio tax law in order to preside as administrative law judge over quasi-judicial proceedings as directed by Board of Tax Appeals concerning routine appeals (i.e., cases which may have one or more of characteristics cited in glossary).

JOB TITLE

Attorney Examiner 2

JOB CODE

63962

PAY GRADE

15

EFFECTIVE

03/07/2004

CLASS CONCEPT:

The second managerial level class works under general direction & requires thorough knowledge of law, tax appeal process & procedures, state & federal laws, regulations, court decisions & prior Board of Tax Appeals decisions applicable to Ohio tax law in order to preside as administrative law judge over quasi-judicial proceedings as directed by

Board of Tax Appeals concerning more difficult or complex appeals (i.e., cases which may have one or more of characteristics cited in glossary of terms located in series purpose component for this classification series).

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Attorney Examiner 3	63963	36	11/06/2011

CLASS CONCEPT:

The third managerial level class works under general direction & requires extensive knowledge of law, tax appeal process & procedures, state & federal laws, regulations, court decisions & prior Board of Tax Appeals decisions applicable to Ohio tax law in order to preside as administrative law judge over quasi-judicial proceedings as directed by Board of Tax Appeals concerning most difficult/complex appeals (i.e., cases which may have significant precedential value) & oversee & assist lower-level attorney examiners in case management, trial techniques & legal writing.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Associate Chief Attorney Examiner	63966	16	03/07/2004

CLASS CONCEPT:

The first administrative level class works under administrative direction & requires extensive knowledge of law, tax appeal process & procedures, state & federal law, regulations, court decisions & prior Board of Tax Appeals decisions applicable to Ohio tax law & practice, general accounting practices & procedures & supervisory principles/techniques in order to act as assistant chief attorney examiner, supervise assigned staff (i.e., attorneys, legal interns & support staff) & develop, implement & direct legal program (i.e., accelerated calendar program or complex litigation program to reduce pendency of appeals).

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>PAY GRADE</u>	<u>EFFECTIVE</u>
Chief Attorney Examiner	63967	47	12/07/1997

CLASS CONCEPT:

The second administrative level class works under administrative direction & requires extensive knowledge of law, tax appeal process & procedures, state & federal laws, regulations, court decisions & prior Board of Tax Appeals decisions applicable to Ohio tax law & practice, general accounting practices & procedures & supervisory principles/techniques in order to administer & direct the receipt, assignment, scheduling, hearing & final disposition of all appeals to Board of Tax Appeals & supervise assigned staff (i.e., attorneys, legal interns & support staff).

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Attorney Examiner 1	63961	EX	03/07/2004	14

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Presides as administrative law judge over quasi-judicial proceedings as directed by Board of Tax Appeals concerning routine appeals (i.e., cases which are not as fact intensive, involve limited issues & usually have legal precedent) under Ohio Tax Laws, Revised Code Title 57 to include valuation of real property, real property tax exemption, sales & use taxes, penalty remission, officer liability, corporate franchise tax, income tax & personal property tax, assumes responsibility for case management of each assigned case to include pre-hearing procedures, conferences, issuance of pre-hearing orders concerning discovery or other preliminary matters, consideration & rulings upon interim motions, summary disposition of appeals by compromise, stipulation or dismissal, conducts administrative hearings, qualifies lay & expert witnesses, makes evidentiary rulings, admits exhibits in evidence & completes full transcript of proceedings & receives assignments (e.g., conducts mediation proceedings to effect resolution of tax appeals) from board.

Considers & reviews record of proceedings, transcript of testimony & exhibits, considers & evaluates legal briefs of parties, engages in legal research of board & judicial precedents; prepares appropriate decision & order of judicial quality disposing of appeal & forwards to chief examiner or associate chief examiner for review; submits draft order & decision to board for final disposition; meets with board & discusses drafted decisions as requested.

Compiles decisions for board index; participates in selection of library materials, other research sources & in updating reference materials; monitors pending judicial appeals; provides specific advice to board regarding legal issues & advises other state & local officials on tax matters as directed by supervisory personnel.

MAJOR WORKER CHARACTERISTICS:

Knowledge of law (i.e., procedural & substantive); trial practice; state & federal laws, regulations, court decisions & prior Board of Tax appeals decisions applicable to Ohio tax law & practice; general accounting practices & procedures; legal research methods; legal writing; interviewing; public relations. Ability to deal with large number of variables to determine specific course of action; organize & interpret extensive variety of legal material in books, journals or legal documents; communicate verbally & in writing regarding legal issues; handle sensitive contacts with government officials, adverse parties &/or general public; resolve complaints from angry citizens &/or government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Admission to Ohio Bar pursuant to Section 4705.01 of Revised Code & current registration & good standing with Supreme Court; 2 yrs. exp. as attorney with Board of Tax Appeals or equivalent in practice of tax law.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Completion of 24 credit hours of continuing legal education from accredited programs for applicable two-year reporting period pursuant to Rule X of Rules of Government of Bar of Ohio. Current certificate of registration pursuant to Rule VII of Rules Government of Bar of Ohio. Maintain good standing with Supreme Court; attendance at & completion of courses of study at National Judicial Conference or equivalent as directed by Board of Tax Appeals.

UNUSUAL WORKING CONDITIONS:

Not applicable.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Attorney Examiner 2	63962	EX	03/07/2004	15

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Presides as administrative law judge over quasi-judicial proceedings as directed by Board of Tax Appeals concerning more difficult/complex appeals (i.e., cases which may have one or more of characteristics cited in glossary of terms located in series purpose component for this classification series), under Ohio Tax Laws, Revised Code Title 57, to include valuation of real property, real property tax exemptions, sales & use taxes, penalty remission, officer liability, corporate franchise tax, income tax & personal property taxes, accepts designation of appeals as complex litigation under board rules of practice, assumes responsibility for case management of each assigned appeal to include pre-hearing procedures, conferences, issuance of pre-hearing orders concerning discovery or other preliminary matters, consideration & rulings upon interim motions, summary disposition of appeals by compromise, stipulation or dismissal, conducts administrative hearings, qualifies lay & expert witnesses, makes evidentiary rulings, admits exhibits in evidence & completes full transcript of proceedings & receives assignments (e.g., directs mediation program in selection of appeals for diversion to mediation; conducts mediation proceedings to effect resolution of tax appeals; directs activities of legal clerks & interns in supporting other attorney examiners in case management, research & preparation of summary orders) from board.

Considers & reviews record of proceedings, transcript of testimony & exhibits, considers & evaluates legal briefs of parties & engages in legal research of board & judicial precedents; prepares appropriate decision & order of judicial quality disposing of appeal; submits draft order & decision to board for final disposition with prior review as requested by chief examiner; meets with board & presents draft decision as requested.

Compiles decisions for board index; participates in selection of library materials, other research sources & in updating reference materials; assists in maintenance of board web page on Internet; provides specific advice to board regarding legal issues & advises other state & local officials on tax matters as directed by supervisory personnel.

MAJOR WORKER CHARACTERISTICS:

Knowledge of law (i.e., procedural & substantive); trial practice; state & federal laws, regulations, court decisions & prior Board of Tax appeals decisions applicable to Ohio tax law & practice; general accounting practices & procedures; legal research methods; legal writing; interviewing; public relations. Ability to deal with large number of variables to determine specific course of action; organize & interpret extensive variety of legal material in books, journals or legal document; communicate verbally & in writing regarding legal issues; handle sensitive contacts with government officials, adverse parties &/or general public; resolve complaints from angry citizens &/or government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Admission to Ohio Bar pursuant to Section 4705.01 of Revised Code & current registration & good standing with Supreme Court; 3 yrs. exp. as attorney examiner with Board of tax appeals or equivalent in practice of tax law.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Completion of 24 credit hours of continuing legal education from accredited programs for applicable two-year reporting period pursuant to Rule X of Rules of Government of Bar of Ohio. Current certificate of registration pursuant to Rules of Government Rule VII of Rules Government of Bar of Ohio. Maintain good standing with Supreme Court; attendance at & completion of courses of study at National Judicial Conference or equivalent as directed by Board of Tax Appeals.

UNUSUAL WORKING CONDITIONS:

Not applicable.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Attorney Examiner 3	63963	14	11/06/2011	36

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Presides as administrative law judge over quasi-judicial proceedings as directed by Board of Tax Appeals concerning most difficult/complex appeals (i.e., cases which may have significant precedential value) under Ohio Tax Laws, Revised Code Title 57 to include valuation of real property, real property tax exemptions, sales & use taxes, penalty remission, officer liability, corporate franchise tax, income tax & personal property taxes, accepts designation of appeals as complex litigation under board rules of practice, assumes responsibility for case management of each appeal assigned to include pre-hearing procedures, conferences, issuance of orders concerning discovery or other preliminary matters, consideration & rulings upon interim motions, summary disposition of appeals by compromise, stipulation or dismissal, conducts administrative hearings, qualifies lay & expert witnesses, makes evidentiary rulings, admits exhibits in evidence & completes full transcripts of proceedings, receives assignments (e.g., directs mediation program, conducts mediation proceedings to effect resolution of tax appeals, oversees & assists other attorney examiners in case management, trial techniques & legal writing & directs activities of legal clerks & legal interns in supporting other attorney examiners in case management, research & preparation of summary orders) from board & oversees & assists lower-level attorney examiners in case management, trial techniques & legal writing.

Considers & reviews record of proceedings, transcript of testimony & exhibits, considers & evaluates legal briefs of parties & engages in legal research of board & judicial precedents; prepares appropriate decision & orders of judicial quality disposing of appeal; submits draft order & decision to board for final disposition with prior review as requested by chief examiner; meets with board & presents draft decision as requested.

Compiles decisions for board index, participates in selection of library materials, other research sources & in updating reference materials; assists in maintenance of board web page on Internet; provides specific advice to board regarding legal issues & advises other state & local officials on tax matters as directed by supervisory personnel; participates in legal or other public seminars & gives speeches to public on behalf of board.

MAJOR WORKER CHARACTERISTICS:

Knowledge of law (i.e., procedural & substantive); trial practice; state & federal laws, regulations, court decisions & prior Board of Tax Appeals decisions applicable to Ohio tax law & practice; general accounting practices & procedures; legal research methods; legal writing; interviewing; public relations; employee training & development*. Ability to deal with large number of variables to determine specific course of action; organize & interpret extensive variety of legal material in books, journals or legal document; communicate verbally & in writing regarding legal issues; handle sensitive contacts with government officials, adverse parties &/or general public; resolve complaints from angry citizens &/or government officials.

(*)Developed after employment.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Admission to Ohio Bar pursuant to Section 4705.01 of Revised Code & current registration & good standing with Supreme Court; 5 yrs. exp. as attorney examiner with Board of Tax Appeals or equivalent in practice of tax law.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Completion of 24 credit hours of continuing legal education from accredited programs for applicable two-year reporting period pursuant to Rule X of Rules of Government of Bar of Ohio. Current certificate of registration pursuant to Rule VII of Rules Government of Bar of Ohio. Maintain good standing with Supreme Court; attendance at & completion of courses of study at National Judicial Conference or equivalent as directed by Board of Tax Appeals.

UNUSUAL WORKING CONDITIONS:

Not applicable.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Associate Chief Attorney Examiner	63966	EX	03/07/2004	16

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Develops, implements & directs accelerated calendar program to expedite less complicated, single issue cases to release funds to state, private enterprise or individual taxpayers sooner than what would otherwise be possible, identifies appeals which can be expedited, acts as assistant chief attorney examiner & supervises assigned staff (i.e., attorneys, legal interns & support staff),

OR

develops, implements & directs complex litigation program to reduce pendency of appeals that involve more than three parties, present unusual or complex factual or legal issues, or involve problems which warrant increased judicial supervision or special case management proceedings, researches appeals in order to identify candidates for program, reviews requests from parties to designate an appeal as complex litigation program case, determines probable contentious issues of appeals in order to schedule pre-hearing conferences to discuss issues early in process, acts as assistant chief attorney examiner & supervises assigned staff (i.e., attorneys, legal interns, support staff).

Researches & writes decisions for more complicated appeals; presides at public quasi-judicial hearings of adversarial nature involving more complicated tax dollar issues; rules upon admissibility of evidence & on motions; prepares legal orders involving every aspect of litigation; issues subpoenas; presides at conferences & participates in mediation & dispute resolution.

Provides advice to state & local government officials/agencies on complicated tax matters; prepares & delivers speeches to general public & specialized audiences; acts as board liaison to Ohio law schools; acts as training coordinator; develops & implements training programs & manuals; monitors & coordinates orientation of new attorneys; directs mentor program; organizes on-going training for all legal staff.

Acts as in-house counsel & responds to board members inquiries regarding issues (e.g., public records; conflicts of interest).

MAJOR WORKER CHARACTERISTICS:

Knowledge of law; tax appeal process & procedures; state & federal laws, regulations, court decisions & prior Board of Tax Appeals decisions applicable to Ohio tax law & practice; general accounting practices & procedures; supervisory principles/techniques; managerial principles/techniques; employee training & development; public relations; interviewing; legal research methods; legal writing. Ability to deal with large number of variables & determine specific course of action; analyze complex tax statements & related accounting reports; organize & interpret extensive variety of legal material in books, journals or legal documents; communicate verbally regarding legal issues; handle sensitive contacts with government officials, adverse parties &/or general public.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Admission to Ohio Bar pursuant to Section 4705.01, Ohio Revised Code; 5 yrs. exp. as licensed attorney; 6 mos. exp. in supervisory principles/techniques.

-Or 3 yrs. exp. as attorney examiner with Ohio Board of Tax Appeals.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Completion of 24 credit hours of continuing legal education from accredited programs for applicable two-year reporting period pursuant to Rule X of Rules of Government of Bar of Ohio. Current certificate of registration pursuant to Rule VII of Rules of Government of Bar of Ohio. Successful completion of one or more courses conducted by National Judicial College.

UNUSUAL WORKING CONDITIONS:

Not applicable.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Chief Attorney Examiner	63967	EX	12/07/1997	47

JOB DUTIES IN ORDER OF IMPORTANCE: (These duties are illustrative only. Incumbents may perform some or all of these duties or other job-related duties as assigned.)

Administers & directs receipt, assignment scheduling, hearing & final disposition of all appeals to Board of Tax Appeals (i.e., BTA), consults with & advises BTA members regarding issues presented in disposition of appeals & related matters, assists in development of goals & objectives in overall operation of BTA, supervises assigned staff (i.e., attorneys, legal interns & support staff), reviews, evaluates & directs revision of work product produced by legal staff to ensure accuracy, correctness, uniformity & consistency & counsels & instructs staff on applicable laws & corresponding BTA & appellate court precedents.

Assigns work (e.g., daily work assignments; special projects; research assignments) to & reviews completed work of staff to ensure consistency & efficiency; provides training for staff members; completes performance evaluations; interviews applicants & recommends for hire; consults with executive director regarding promotions, discipline or termination of staff members.

Oversees filing & docketing of all notices of appeal to BTA & monitors & coordinates receipt, filing & docketing of subsequent related material (e.g., motions; memoranda; notices; briefs; transcripts; records; requests; stipulations); directs & coordinates BTA's hearing docket & corresponding hearing assignment system (i.e., to include consideration & disposition of such matters as notices of hearings, continuances, pre-hearing conferences, mediation activities, reassignments & cancellations).

Attends & participates in BTA meetings; initiates & participates in policy development; conducts staff meetings; organizes in-house seminars; assists in development of policies & procedures; provides legal advice & consultation to state & local taxing agencies; responds to inquiries from interested parties (e.g., attorneys; government officials; general public; media); represents BTA at meetings &/or conferences.

MAJOR WORKER CHARACTERISTICS:

Knowledge of law; tax appeal process & procedures; state & federal laws, regulations, court decisions & prior Board of Tax Appeals decisions applicable to Ohio tax law & practice; general accounting practices & procedures; supervisory principles/techniques; managerial principles/techniques; employee training & development; public relations; interviewing; legal research methods; legal writing. Ability to deal with large number of variables & determine specific course of action; analyze complex tax statements & related accounting reports; organize & interpret extensive variety of legal material in books, journals or legal documents; communicate verbally regarding legal issues; handle sensitive contacts with government officials, adverse parties &/or general public.

MINIMUM CLASS QUALIFICATIONS FOR EMPLOYMENT:

Admission to Ohio Bar pursuant to Section 4705.01, Ohio Revised Code; 5 yrs. exp. as licensed attorney; 6 mos. exp. in supervisory principles/techniques.

-Or 2 yrs. exp. as Attorney 6, 63847 within Board of Tax Appeals.

-Or equivalent of Minimum Class Qualifications For Employment noted above.

TRAINING AND DEVELOPMENT REQUIRED TO REMAIN IN THE CLASSIFICATION AFTER EMPLOYMENT:

Completion of 24 credit hours of continuing legal education from accredited programs for applicable two-year reporting period pursuant to Rule X of Rules of Government of Bar of Ohio. Current certificate of registration pursuant to Rule VII of Rules of Government of Bar of Ohio.

UNUSUAL WORKING CONDITIONS:

Not applicable.