

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

Board of Tax Appeals Hearing Officer

**SERIES NUMBER**

6396

**MAJOR AGENCIES**

Board of Tax Appeals Only

**EFFECTIVE**

10/01/2017

**SERIES PURPOSE:**

The purpose of the BTA Hearing Officer occupation is to preside as administrative law judge over quasi-judicial hearings as directed by Board of Tax Appeals.

At the full performance level, incumbents preside as administrative law judge over routine quasi-judicial hearings & draft proposed resolutions as directed by Board of Tax Appeals.

At the advanced level, incumbents preside as administrative law judge over complex quasi-judicial hearings & draft proposed resolutions as directed by Board of Tax Appeals & oversee & assist lower level board of tax appeals hearing officers in case management, trial techniques & legal writing.

**GLOSSARY:** the following are definitions of terms that will be cited here in for this classification series.

Routine cases - typically involve common questions, facts & laws for which extensive legal precedent is available:

Real estate property evaluations  
Real estate property tax exemption  
Sales & use taxes  
Penalty remission  
Responsible party liability  
Corporate franchise tax  
State personal income tax &  
Personal property tax

Complex cases typically involve unique questions of law (i.e., without legal precedent); cases involving tax policies that may have impact on statewide tax policy&/or issues of appropriate accounting practices; &/or subsidiaries & affiliated company relationships; &/or quiescent holding companies, &/or electronic data processing taxability issues &/or complex, legal & factual nexus with the State of Ohio.

Public utility property tax  
Commercial activity tax  
Municipalities taxes  
County budget commission appeals  
Administrative rule review

**JOB TITLE**

Board of Tax Appeals Hearing Officer

**JOB CODE**

63961

**PAY GRADE**

34

**EFFECTIVE**

10/01/2017

**CLASS CONCEPT**

The full performance 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 State of Ohio tax law in order to preside as administrative law judge over routine (i.e., per glossary) quasi-judicial hearings & draft proposed resolutions as directed by Board of Tax Appeals.

**JOB TITLE**

Board of Tax Appeals Senior Hearing Officer

**JOB CODE**

63962

**PAY GRADE**

15

**EFFECTIVE**

10/01/2017

**CLASS CONCEPT**

The advanced 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 State of Ohio tax law in order to provide advice to Board & formulate & recommend policy decisions based on outcome of tax cases & conduct legal analysis to create policy for repeated issues on behalf of chief legal counsel & preside as administrative law judge over complex (i.e., per glossary) quasi-judicial hearings & draft proposed resolutions as directed by Board of Tax Appeals.

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Board of Tax Appeals Hearing Officer	63961	14	10/01/2017	34

**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 routine (i.e., per glossary) quasi-judicial hearings & drafts proposed resolutions as directed by Board of Tax Appeals, 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 of 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 into evidence & completes full transcript of proceedings & receives assignments (e.g., conducts mediation proceedings to effect resolution of tax appeals) from Board of Tax Appeals.

Considers & reviews record of proceedings, transcript of testimony & exhibits, considers & evaluates legal briefs of parties, engages in legal research of Board's judicial precedents, prepares appropriate recommendations & order of judicial quality disposing of appeal & forwards to senior board of tax appeals hearing officer for review, submits draft orders & recommendations to board for final disposition, meets with board members & discusses drafted recommendations as requested.

Participates in selection of library materials, other research sources & in up and coming 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 senior board of tax appeals hearing officer.

**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 & practices, general accounting practices & procedures, legal research methods, legal writing, interviewing, public relations. Skill in operation of personal computer to create, edit & revise documents using office systems software & related software packages. Ability to deal with large number of variable & determine specific course of action, organize & interpret extensive legal materials in books, journals or other legal documents, develop complex reports & position papers, communicate verbally & in writing regarding legal issues, handle sensitive contacts with government officials, adverse parties &/or general public, resolves 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 Ohio Revised Code & current registration & good standing with Supreme Court. 2 years' experience as attorney with Board of Tax Appeals or equivalent in practice of 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 hours of continuing legal education from accredited programs for applicable 2 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**

N/A

<u>JOB TITLE</u>	<u>JOB CODE</u>	<u>B. U.</u>	<u>EFFECTIVE</u>	<u>PAY GRADE</u>
Board of Tax Appeals Senior Hearing Officer	63962	EX	10/01/2017	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.)**

Provides advice to Board & formulates & recommends policy decisions based on outcome of tax cases & conducts legal analysis to create policy for repeated issues on behalf of chief legal counsel, serves as backup to chief legal counsel & presides as administrative law judge over complex (i.e., per glossary) quasi-judicial hearings & drafts proposed resolutions as directed by Board of Tax Appeals, 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 of 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 into evidence & completes full transcript of proceedings & receives assignments (e.g., conducts mediation proceedings to effect resolution of tax appeals) from Board of Tax Appeals & oversees & assists lower level board of tax appeals hearing officers in case management, trial techniques & legal writing & acts as legal counsel for Board of Tax Appeals & reviews rules of practice & procedure & makes recommendations for revision.

Considers & reviews record of proceedings, transcript of testimony & exhibits, considers & evaluates legal briefs of parties, engages in legal research of Board's judicial precedents, prepares appropriate recommendations & order of judicial quality disposing of appeal & forwards to senior board of tax appeals hearing officer for review, submits draft orders & recommendations to board for final disposition, meets with board members & discusses drafted recommendations as requested.

Participates in selection of library materials, other research sources & in up and coming reference materials, monitors pending judicial appeals, provides specific advice to Board regarding legal issues & advises other state & local officials on tax matters, participates in legal or other seminars & gives speeches to public on behalf of Board of Tax Appeals.

**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 & practices, general accounting practices & procedures, legal research methods, legal writing, interviewing, public relations. Skill in operation of personal computer to create, edit & revise documents using office systems software & related software packages. Ability to deal with large number of variable & determine specific course of action, organize & interpret extensive legal materials in books, journals or other legal documents, communicate verbally & in writing regarding legal issues, develop complex reports & position papers, handle sensitive contacts with government officials, adverse parties &/or general public, resolves 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 Ohio Revised Code & current registration & good standing with Supreme Court. 5 years' experience as attorney with Board of Tax Appeals or equivalent in practice of 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 hours of continuing legal education from accredited programs for applicable 2 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**

N/A