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.

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 & 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
B. U. 14
EFFECTIVE 10/01/2017
PAY GRADE 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.

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
JOB TITLE: Board of Tax Appeals Senior Hearing Officer  
JOB CODE: 63962  
B. U.: EX  
EFFECTIVE: 10/01/2017  
PAY GRADE: 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.

**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