



STATE OF NEVADA
DEPARTMENT OF TAXATION

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Governor

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RENO OFFICE

4600 Kietzke Lane, Suite L235

Reno, Nevada 89502

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Administrative Law Judge, Department of Taxation

Northern or Southern Nevada

Salary up to \$120,334 (employee/employer-paid retirement plan)

SPECIAL NOTIFICATIONS: This position is exempt from the provisions of State of Nevada classified service.

ANNOUNCEMENT:

The Department of Taxation (Department) is seeking qualified candidates for the position of Administrative Law Judge (ALJ). This is an open competitive recruitment, open to all qualified applicants. The position is located within the Nevada Department of Taxation in either Northern or Southern Nevada. Statewide travel is required.

Candidates will be reviewed, and a successful candidate selected by, the Executive Director of the Department and the Chief Administrative Law Judge. The successful candidate must be authorized by and serves at the pleasure of the Nevada Tax Commission (Commission).

JOB DESCRIPTION:

Provide timely, impartial, and objective adjudication of administrative actions for the Department and Commission. Prepare for and preside over quasi-judicial evidentiary hearings held in accordance with the Administrative Procedures Act in Nevada Revised Statutes (NRS) 233B and other hearing statutes and regulations which apply to the Department and Commission. Ensure the development of a complete and accurate record of the proceedings either by oral testimony, written submission, or a combination of both. Render written decisions, proposed decisions, rulings, or orders based on the proceedings.

The matters heard by the ALJ concern the interpretation and application of Nevada state and local tax laws as well as license and permit requirements administered by the Department. Many involve unsettled issues of law and some involve large monetary amounts. The caseload will encompass a wide variety of industries and scenarios. Some cases will require technical evidence in areas such as business operations, accounting methodologies, and structure of transactions. Some require substantial discovery with many witnesses. Most are document intensive. Some cases concern constitutional challenges to the tax in question or the application of that tax. Routine cases concern tobacco and alcohol regulation, estimated audits involving accounting methodologies, property taxes, tax fraud and evasion, and the determination of personal liabilities for business debts.

Hearings may be held by telephone conference, videoconference, and in-person. In-person hearings are generally held in the Department's Las Vegas, Carson City, and Reno offices.

Other possible functions: Facilitate settlement conferences; draft regulations or technical bulletins; Review, evaluate, and develop hearing procedures to improve the existing hearing process.

APPROXIMATE ANNUAL SALARY:

Up to \$120,334 plus benefits * (*Salary range reflects retirement (PERS) contributions by both the employee and employer. An employer paid contribution plan is also available with a reduced gross salary.*)

BENEFITS:

The State benefits package includes a retirement system, paid health, vision, dental, life and disability insurance, 11 paid holidays, and paid sick and annual leave. Other employee paid benefits such as deferred compensation plans are available.

MINIMUM QUALIFICATIONS:

- Graduation from an accredited law school and Nevada Bar license.
- Two years of experience conducting formal or informal evidentiary hearings in the capacity of Judge, Administrative Law Judge, Presiding Officer, Arbitrator, Mediator, Hearing Officer, or Impartial Referee or 4 years of experience practicing law including experience in the presentation of evidence and the examination of witnesses before a trial court or quasi-judicial administrative body.
- Experience with computerized legal research and Microsoft Office and Outlook.
- Experience with federal tax law and/or state and local taxation.
- Ability to work independently and carry out duties with minimal support staff and minimal supervision.
- Ideally the candidate is knowledgeable, competent, impartial and free from inappropriate influence from the agency or taxpayers, and possesses strong writing skills, the ability to analyze evidence and assess credibility and solid research skills.

PREFERRED QUALIFICATIONS:

Experience with hearings in administrative law or trials in litigation or experience in decision-making or adjudicative position or as mediator and experience with self-represented litigants.

TO APPLY:

Please submit cover letter, resume, and writing sample:

By email to: tpadovano@tax.state.nv.us and reference ALJ in the subject line

or

By mail or hand-delivery to: Office of the Executive Director, Nevada Department of Taxation
Attn: Tina Padovano
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937

***In your cover letter please indicate how you heard about the position.* If you heard about this position through a website, please specify which website.**

All applications will be accepted on a first come, first served basis. Hiring may occur at any time during the recruitment process.

The State of Nevada is an Equal Opportunity Employer.