Class Code: 2147 Legal Services Series Attorney Group Overtime Code: Exempt Pay Grade: 70

SENIOR TAX ATTORNEY

<u>DEFINITION:</u> Under general direction, renders legal tax guidance of unusual difficulty, involving a high degree of planning, organization and development of tax statutes and regulations for the Navajo Nation; serves as lead legal tax consultant on most unusual and controversial tax related issues; advises the Executive Director, Office of the President and Vice President, the Navajo Nation Council and its standing committees on the tax laws, rules and regulations; provides advice and guidance to the Office of the Navajo Tax Commission staff; may supervise assigned attorneys and staff; performs related work as assigned.

ESSENTIAL FUNCTIONS: This list is ILLUSTRATIVE ONLY and is not a comprehensive listing of all functions and tasks performed by incumbents of this class.

TASKS:

Provides legal work of a highly controversial nature for the Office of Navajo Tax Commission; develops new tax statutes and regulations to expand and strengthen tax laws of the Navajo Nation; revises existing statutes and regulations; initiates change through the amendment process of the Navajo Nation Council and its respective committees; assures newly established tax statutes withstand legal challenges; develops probable legal issues or the effect of established legislated tax laws and statutes and/or recent rules, regulations or legislative changes; monitors and provides expert testimony on legislative proposals that may impact the Nation; provides advice and guidance to top management officials of the Nation on matters of such controversy where the approach or probable outcome may have a long term effect on the Nation.

Handles and resolves administrative appeals involving unfavorable tax assessments, tax refund denials, etc.; reviews cases; determines cost efficiency by weighing and/or balancing tax revenue disputes with that of pursuing litigation; diplomatically and firmly, negotiates optimum revenue return for the Navajo Nation; negotiates and administers intergovernmental agreements; improves unfavorable public opinion or perception of the Navajo Nation Taxation program; coordinates with the Department of Justice on appeals.

Serves as lead legal advisor; advises on legal and policy tax questions; provides legal advice to Office of Navajo Tax Commission staff on matters involving the administration and collection of Navajo taxes; assigns cases to other attorneys; assures legal guidance rendered by other attorneys is consistent with the intent of established tax laws, rules and regulations; receives comments from taxpayers on the Nations taxes; advises taxpayers on laws and regulations; issues private and public rulings regarding application of Navajo Nation taxes to a particular activity; initiates action in the collection of unpaid taxes.

KNOWLEDGE, SKILLS AND OTHER CHARACTERISTICS:

Knowledge of federal, state and tribal laws and regulations governing tax.

Knowledge of legal research methods and techniques.

Knowledge of tax law and their practical application.

Knowledge of federal Indian law.

Skill in analyzing and organizing facts and evidence.

Skill in preparing and presenting legal opinions.

Skill in presenting material and developing an appropriate argument or defense.

Skill in establishing and maintaining effective working relationships.

Skill in verbal and written communication.

Ability to perform legal research in complex areas.

Ability to analyze difficult and complex legal tax problems.

Ability to apply legal principles and precedence.

THE NAVAJO NATION

Class Code: 2147

Legal Services Series

Attorney Group

Overtime Code: Exempt

Pay Grade: 70

SENIOR TAX ATTORNEY

<u>PHYSICAL REQUIREMENTS AND WORK ENVIRONMENT:</u> Work involves a minimum of physical effort in an office setting.

MINIMUM QUALIFICATIONS:

- A Juris Doctorate Degree; and four (4) years professional government, accounting or business experience.
- Current admission in any state Bar with the intention of seeking and securing admission to the Navajo Nation Bar Association and either the Arizona, New Mexico or Utah State Bar within one (1) year from date of hire.

PREFERRED QUALIFICATIONS:

- A Master of Laws (LLM) in Taxation, Business or Financial Law
- Two (2) years of work experience with the Navajo Nation or at a law firm working in taxation, corporate or Federal Indian Law.

Depending upon the needs of the Nation, some incumbents of the class may be required to demonstrate fluency in both the Navajo and English languages as a condition of employment.