

**New York State Department of Civil Service**  
DIVISION OF CLASSIFICATION & COMPENSATION

Classification & Salary Guidelines

**Occ. Code 6512800**

**District Tax Attorney and Appraiser, NS**

**M-2, M-4**

**6512800**

Brief Description of Class

Incumbents represent the Commissioner of the Department of Taxation and Finance in bankruptcy, collection, and estate tax matters.

Distinguishing Characteristics

M-2: full performance level; independently performs the full range of legal activities in bankruptcy, collection, and estate tax matters; and represents the agency in such proceedings.

M-4: advanced performance level; performs duties similar to those described for the M-2 level, but in legal matters that are novel or potentially precedent setting; represents the agency in the most complex and sensitive legal issues or those with a large financial implication. May supervise lower-level attorneys.

Illustrative Duties

- Prepare and prosecute motions in bankruptcy courts to convert and dismiss Chapters 11 and 13 cases.
- Represent the agency in other bankruptcy matters as assigned by the Commissioner.
- Prepare and prosecute collection enforcement proceedings assigned by the Commissioner, including motions to amend or vacate tax warrants and turnover proceedings.
- Provide legal advice and opinions to agency staff, taxpayers, and others in connection to services provided by the agency.
- Review documents for legal sufficiency and prepare legal documents on all matters concerning agency operations.
- Accept service of process issued out of Surrogate's Courts on matters in which the agency is named as an interested party.

- Represent the agency in legal matters, including abatement of penalties, petitions protesting notices of deficiencies, ancillary probate hearings, appraisals in delinquent tax matters, and wrongful death settlements and distributions.
- Review and sign income executions.
- May hold discovery proceedings and enforcement judgements under Article 52 or CPLR.
- May supervise and mentor subordinate staff by providing training and evaluating performance.

### Minimum Qualifications

M-2: law degree from an accredited law school; admission to, and member in good standing of, the New York State Bar; and four years of relevant post-bar experience.

M-4: law degree from an accredited law school; admission to, and member in good standing of, the New York State Bar; and six years of relevant post-bar experience.

**Note:** Classification & Salary Guidelines illustrate the nature and scope of duties and responsibilities of the exempt classes they describe, and the recommended salary ranges for such classes. These guidelines cannot and do not include all the work that might be appropriately performed by a class. The minimum qualifications above are those recommended for appointment at the time the guidelines were written.

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