

CITY OF UPPER SANDUSKY INCOME TAX DEPARTMENT  
119 N. SEVENTH ST., P. O. BOX 45  
UPPER SANDUSKY, OHIO 43351-0045  
TELEPHONE 419-294-2766 FAX 419-294-6767

**INSTRUCTIONS FOR FILING AN APPEAL WITH THE INCOME TAX BOARD OF REVIEW**

Any person dissatisfied with any ruling or decision of the Commissioner of Taxation may appeal to the Board of Review *within thirty days* from the announcement of such ruling or decision by the Commissioner.

All returns or other documents pertaining to the municipal tax obligation at issue in the decision must be filed prior to requesting a hearing.

Should you find it necessary to appeal a decision of the City of Upper Sandusky Income Tax Department, please use the following information.

1. Write a letter requesting a hearing and briefly explain what it is you wish to appeal. The request must state why the decision should be deemed incorrect or unlawful. Please include telephone numbers where you can be contacted.

2. Put your letter in an envelope and mail or deliver to:  
Board of Review  
C/O Mary K. Kottyan  
Income Tax Department  
119 N. Seventh St., P. O. Box 45  
Upper Sandusky, Ohio 43351-0045

3. The Board holds hearings at City Hall, 119 N. Seventh St., Upper Sandusky. Upon receipt of your request a hearing will be scheduled within forty five (45) days. Hearings are normally scheduled after 5:30 p.m. on weekdays. You will be notified of the time and date.

4. If you cannot attend the hearing at the time scheduled, contact the Tax Department. Every attempt will be made to reschedule the hearing, or you may appeal in writing. Should you appeal in writing, be certain your letter contains all relevant facts.

5. The hearing will be held in private, and you are allowed to bring with you your attorney, accountant or other representative.

6. The Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such assessment, ruling or decision of any part thereof.

7. The Board of Appeals consists of the Law Director, Mark Ellis; the Mayor, Kenneth Richardson; the Municipal Treasurer, Jerry Elchert; a member of City council, Gary Veith; and a member of the electorate, Jim McClain.

8. Following the hearing you will be notified by mail of the Board's decision.

9. If you are dissatisfied with any ruling or decision of the Board of Review, you may appeal to a court of competent jurisdiction within thirty (30) days from the announcement of such ruling or decision.

Should you have any questions, or need any assistance, please contact the Income Tax Department.