

181.13 BOARD OF REVIEW.

(a) A Board of Review consisting of the Law Director, the Mayor, the Municipal Treasurer, a member of Council to be appointed by the President of Council to serve during his term as councilman, and a member of the electorate residing within the corporation to be appointed by the President of Council, is hereby created. All rules and regulations and amendments or changes thereto, which are adopted by the Commissioner of Taxation under the authority conferred by this chapter must be approved by the Board of Review before the same becomes effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Clerk of Council and shall be open to public inspection.

(Ord. 234-5. Approved by voters 3-25-69.)

(b) The Law Director shall be Chairman of the Board of Review, and the Clerk of Council shall serve as Secretary thereof. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Such records are not public records available for inspection under Ohio R.C. 149.43.

(c) All hearings by the Board may be conducted privately and are not meetings of a public body subject to Ohio R.C. 121.22. The provisions of Section 181.09 hereof with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal.

(d) Any person dissatisfied with any ruling or decision of the Commissioner of Taxation which is made under the authority conferred by this chapter and who has filed with the City of Upper Sandusky the required returns or other documents pertaining to the municipal income tax obligation at issue in the decision may appeal to the Board of Review within thirty days from the announcement of such ruling or decision by the Commissioner of Taxation by filing a request with the Board. The request shall be in writing, shall state with particularity why the decision should be deemed incorrect or unlawful.

(e) The imposition of penalty and interest as prescribed in the Codified Ordinances of the City of Upper Sandusky is not a sole basis for an appeal.

(f) The Board of Review shall schedule a hearing within forty-five (45) days after receiving the request, unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing the taxpayer may appear before the Board and may be represented by an attorney of law, certified public accountant or other representative.

(g) The Board shall, on hearing, have jurisdiction to affirm, reverse, modify the Commissioner of Taxation's ruling or decision, or any part thereof. The Board shall issue a final decision on the appeal within ninety (90) days after the Board's final hearing on the appeal, and send a copy of its final decision by ordinary mail to all of the parties to the appeal within fifteen (15) days after issuing its decision.

(h) The taxpayer or the Commissioner of Taxation may appeal the Board's decision as provided in Ohio R.C. 5717.011.

(Ord. 45-11. Passed 9-20-04.)