

# INCOME TAX DEPARTMENT

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## INCOME TAX BOARD OF REVIEW RULES OF PROCEDURE MEETINGS/HEARINGS

Generally, appeals are generated by a taxpayer contesting a decision of the Income Tax Director, or appealing the imposition of fines and/or interest penalties. The Income Tax Director may also bring procedural matters before the Board. Meetings are conducted on the last Wednesday of each month at 9:00am in the tax department, or as called by the chairman.

All meetings shall be conducted privately, to protect the taxpayer's confidentiality, unless the taxpayer requests the hearing to be open to the public. Meetings of the Board of Review are not meetings of a public body subject to Ohio R.C. Section 121.22.

An agenda, copies of the written appeals, and minutes from the previous meeting will be provided to members of the Board not less than 48 hours prior to the scheduled meeting.

Each member of the Board of Review shall be required to sign a confidentiality statement, which will be kept on file by the Income Tax Director.

The Chairman calls the meeting to order at 9:00am, or when a quorum is present.

The Board will address appeals in the order they appear on the agenda, beginning with **hearings** (which normally will be held in the order in which taxpayers have signed in with the receptionist that morning, unless the Chairman finds cause to conduct the hearings in a different order), followed by **tabled appeals, rulings, and requests for reconsideration.**

At its own discretion, the Board may or may not reconsider a prior ruling upon the taxpayer's or Income Tax Director's written request.

### CONDUCT OF THE HEARING/MEETING:

- \* Introductions/Reading of the Appellant's name.
- \* Declaration of what is being appealed.
- \* Reading of Conflict of Interest Statement. (For Hearings only. For rulings, Board Members will simply notify the Chairman/Board of the conflict and disqualify themselves from deliberations and voting after the taxpayer's name is read.)

"Is anyone present aware of a potential conflict of interest in this appeal concerning the taxpayer making the appeal, the tax preparer, or the basis of the appeal?"

- \* Appellant or representative presents its case.
- \* City presents its case.
- \* Response to City's statements. — Appellant.  
Response to Appellant's statements. — City.
- \* Questions by the Board members to both the City and Appellant.
- \* Appellant is excused. Because the City keeps the record of the deliberations, ruling and rationale, the City's representative will not be excused, but the City will not participate in the Board's deliberations other than to keep the record.
- \* In the event that additional information or Legal Counsel is needed, the Board shall table the appeal until sufficient information is received.
- \* Board members will discuss the case. Any member may make a motion to uphold the assessment of tax or the imposition of fines and/or interest penalties, to waive the fines and/or interest penalties, or to adjust the tax or fines and/or interest penalties. When the motion is seconded, and at the conclusion of discussions, the Chair will put the question to a vote. Each member's vote will be recorded, as will a general statement of the prevailing rationale. A brief statement of dissent, if any, will also be entered into the record.
- \* All materials and information used for the meeting/hearing will be turned in to the Tax Department representative before leaving the meeting site.
- \* Within 90 days of the Board's final hearing on the appeal, the taxpayer will be notified by regular mail, of the Board's determination. If the appeal involves an assessment of tax, rather than fines and/or interest penalties, the letter of notification will include a summary of the Board's rationale.
- \* The record of proceedings shall be a cassette recording, which can be transcribed in the event of the Board's decision being appealed to the state Board of Tax Appeals or the Court of Common Pleas, the letter of appeal, any written notes or comments made by persons at the meeting, information provided by legal counsel, the Board's notification letter, the taxpayer's written appeal, the minutes of the meeting, and the agenda itself.