

§ 718.11 Board of appeal. (Written in the Ohio Revised Code)

Text of Statute As used in this section, "tax administrator" means the individual charged with direct responsibility for administration of a tax levied by a municipal corporation on income. Not later than one hundred eighty days after the effective date of this section, the legislative authority of each municipal corporation that imposes a tax on income on that effective date shall establish by ordinance a board to hear appeals as provided in this section. The legislative authority of any municipal corporation that does not impose a tax on income on the effective date of this section but that imposes such a tax after that date shall establish such a board by ordinance not later than one hundred eighty days after the tax takes effect. Whenever a tax administrator issues a decision regarding a municipal income tax obligation that is subject to appeal as provided in this section or in an ordinance or regulation of the municipal corporation, the tax administrator shall notify the taxpayer at the same time of the taxpayer's right to appeal the decision and of the manner in which the taxpayer may appeal the decision.

Any person who is aggrieved by a decision by the tax administrator and who has filed with the municipal corporation the required returns or other documents pertaining to the municipal income tax obligation at issue in the decision may appeal the decision to the board created pursuant to this section by filing a request with the board. The request shall be in writing, shall state why the decision should be deemed incorrect or unlawful, and shall be filed within thirty days after the tax administrator issues the decision complained of.

The board shall schedule a hearing within forty-five 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 at law, certified public accountant, or other representative.

The board may affirm, reverse, or modify the tax administrator's decision or any part of that decision. The board shall issue a decision on the appeal within ninety days after the board's final hearing on the appeal, and send notice of its decision by ordinary mail to the petitioner within fifteen days after issuing the decision.

Each board of appeal created pursuant to this section shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under section [149.43](#) of the Revised Code. Hearings requested by a taxpayer before a board of appeal created pursuant to this section are not meetings of a public body subject to section [121.22](#) of the Revised Code.

Instructions for Appeal

1. Write a letter requesting a hearing and briefly explain what you want to appeal. Please include a telephone number where you can be contacted during the day. Send the letter or deliver to: Village of Hopedale Income Tax Department, Board of Review/Tax Appeal, PO Box 476, Hopedale, OH 43976. Board members will be notified within five days.
2. The Board of Review holds meetings at the Village of Hopedale Council Chambers at 105 East Main Street. You will be notified of the time of your hearing. Hearings will be held during business hours. If you cannot attend the hearing at the time scheduled, contact the 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.
3. At the hearing, have jurisdiction to affirm, reverse, or modify any such assessment, ruling or decision, or any part thereof, provided in the Rules and Regulations.
6. The Board of Review consists of three (3) representative citizens of the village, otherwisenot employed by the village and is a volunteer committee.
7. You will be notified by ordinary mail of the Board's decision.

Should you have any questions or need assistance, please contact the Income Tax Department at 105 E. Main Street PO Box 476, Hopedale, OH 43976 or by calling (740) 937-2857.