

HOW TO FILE AN APPEAL WITH THE LOCAL BOARD OF TAX REVIEW
PLEASE REFER TO SECTION 718.11 OF THE REVISED CODE

1. Right to Appeal: An Appeal may be filed when a Taxpayer:
 - A. Disputes an Assessment issued by the Tax Administrator regarding an underpayment of municipal income tax.
 - B. Disputes a reduction in or elimination of a claim for refund, and the Tax Administrator has issued an Assessment notice.
 - C. Disputes any Assessment issued by the Tax Administrator

2. A Taxpayer may appeal to the Local Board of Tax Review by filing a request with the Board. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within sixty (60) days after receipt of the Assessment notice from the Tax Administrator.

3. The written appeal should be sent to:

City of Cambridge OH
Terra Chuich, Tax Administrator
1131 Steubenville Avenue
Cambridge OH 43725

To confirm receipt of the Appeal, you may call at 740-439-2355.

4. TIMEFRAME:
 - The Local Board of Tax Review will schedule a hearing to be held within sixty (60) days after receiving the Appeal of Assessment. The Taxpayer will receive, by ordinary mail, a notice instructing the Taxpayer of the date of the Appeal Hearing, the location, and the time of the Hearing.
 - Should the Taxpayer need additional time to prepare, the Taxpayer must request, in writing, an extension of time. This extension should specify the additional time frame necessary to prepare for the hearing. Such extension request will be sent to the same address and individual as shown in #3 above. The request for extension must be received no later than five working days prior to any scheduled hearing on this matter.
 - The Taxpayer has the right to waive the hearing.
 - The Board may allow a hearing to be continued as jointly agreed to by both the Taxpayer and the Tax Administrator. In such case, the hearing must be completed within one hundred twenty days after the first day of the hearing, unless the parties agree otherwise.

5. The Taxpayer may appear before the board and may be represented by an attorney at law, a certified public accountant, or other representative.

6. The Board may affirm, reverse, or modify the Assessment or any part of the Assessment issued by the Tax Administrator.

7. The Board shall issue a Final Determination on the Appeal within ninety (90) days after the Board's final hearing on the Appeal. A copy of its Final Determination will be sent to all parties to the Appeal, by ordinary mail, within fifteen (15) days after issuing the Final Determination.

8. The Taxpayer and the Tax Administrator both have the right to appeal the Final Determination by the Local Board of Tax Review pursuant to Section 5717.011 of the Ohio Revised Code.

LOCAL BOARD OF TAX REVIEW MANUAL
Procedural Rules, Scheduling and Conducting a Hearing, Issuing a Final Determination

Procedural Rules for the Local Board of Tax Review

1. The Board shall adopt Rules governing its procedures. The rules governing the Local Board of Tax Review shall be in writing, and may be amended as needed by the Local Board of Tax Review. The rules may not conflict with the provisions of Section 718.11 of the Revised Code, or the Ordinance of this Municipality. Such amendment will require a majority vote of the membership of the Board, and the amendments must be approved by the Law Director / Solicitor for compliance to Chapter 718 of the Revised Code or the ordinances of the municipal corporation before such vote may commence.
2. The Board shall keep a record of its transactions. Such records are not public records open or available for inspection under Section 149.43 of the Revised Code. For this reason, any documentation, copies of returns or reports, final determinations, or working papers for each case under Appeal must be maintained in a secure location under the control of the Tax Administrator. No member of the Local Board of Tax Review may remove any such documentation, copies of returns or reports, final determinations, or working papers from the hearing.
3. Each member of the Local Board of Tax Review shall sign a "Confidentiality Agreement", witnessed by the Tax Administrator or their designee. The original of this "Confidentiality Agreement" shall be maintained by the Tax Administrator, with a copy provided to the member of the Local Board of Tax Appeals and the law director / solicitor for the municipal corporation. Any disclosure of confidential information by a member of the Local Board of Tax Review, obtained as a result of an Appeal, including returns or reports, testimony provided at any hearing, or other information shall constitute a first degree misdemeanor, and each such disclosure shall constitute a separate criminal charge. The legislative authority or top administrative official who made the appointment for a member who divulged confidential information will immediately terminate the member's appointment to the Board.
4. A member who has a conflict of interest of any kind with an upcoming hearing, Taxpayer or case shall immediately notify the other members of the Local Board of Tax Review, and the legislative authority or top administrative official who appointed the member to the Board. The Board member will immediately be excused from serving on the matter where a conflict exists.
5. If a member is temporarily unable to serve on the Board due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the Board in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.
6. Members of the Local Board of Tax Review appointed by the legislative authority of the municipal corporation may be removed by the legislative authority by a majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such member, the legislative authority must give the member a copy of the charges against the member and afford the member an opportunity to be publically heard in person or by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable. If the nature of the charges and subsequent testimony would divulge confidential taxpayer information, all protected confidential information must be redacted prior to any such hearing.

7. A member of the Board who, for any reason, ceases to meet the qualifications for the position prescribed by Section 718.11 of the Revised Code, or the qualifications established by any Ordinance of the municipal corporation shall resign immediately by operation of law.
8. Vacancy in an unexpired term shall be filled in the same manner as the original appointment, within sixty days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board shall impair the power and authority of the remaining members to exercise all the powers of the Board.
9. The Board, which consists of three members, shall choose one member to serve as Chairperson, and one person to serve as Secretary. Such election shall be made by majority vote of the membership.
 - A. The Chairperson of the Board shall conduct the meeting, and be responsible for ruling on all procedure and evidentiary matters. The Ohio Rules of Evidence shall serve as a guideline on evidentiary rulings, but shall not be binding on the Board. The Chairperson will collect the written Final Determination from each member, as well as preparing his/her own Final Determination, and will present the resulting decision to the Board members. The Chairperson will provide the written decision of the Board (Final Determination) to the Secretary for distribution. The Chairperson shall gather all confidential documentation (including any audio recording by the Secretary) and return to the secure location of the Tax Administrator at the conclusion of each hearing.
 - B. The Secretary of the Board shall be responsible for keeping the minutes of the hearing and may, if approved by the Board, have a record of the hearing made by audio means. Such recording will be treated in the same manner as confidential documentation as outlined in #2 and #3 of this document, and shall not leave the secure area under the control of the Tax Administrator. The Secretary shall also provide written notification regarding scheduled hearings to the Taxpayer and/or their representative, and to the Tax Administrator. The Secretary shall distribute the Final Determination of the Board following the guidelines established in ORC 718.11.
 - C. The Chairperson and Secretary shall serve in such capacity for the duration of their appointment to the Board, or until a majority of the members vote to terminate such appointments and a new election shall immediately take place.
10. **FITNESS FOR DUTY:** No member of the Local Board of Tax Review shall arrive at any meeting or hearing under impairment of any kind that could affect their ability to perform the functions of their position on the Board. Any member observing another member who appears to be under impairment shall immediately call for a postponement of the hearing, and shall notify either the legislative authority or top administrative official who appointed the potentially impaired member to the Board. The legislative authority or the top administrative official shall immediately begin an investigation and determine whether or not the member is fit to serve in their capacity as a member of the Board.

SCHEDULING AND CONDUCTING A HEARING

1. Scheduling the Hearing from an Appeal of a Taxpayer

The Local Board of Tax Review shall schedule a hearing to be held within sixty (60) days after receipt of an Appeal. The Taxpayer may request additional time to prepare, or may waive the hearing. The taxpayer may appear before the Board and/or may be represented by an attorney at law, certified public accountant, or other representative. The Board may allow a hearing to be continued if jointly agreed by the parties. In such case the hearing must be completed within one hundred twenty days after the first day of the hearing, unless the parties agree otherwise.

2. Hearing Procedures

The Chairman shall call the meeting to order. The Chairman shall administer an oath to all witnesses who will testify before the Board.

Both parties shall have the right to:

- Direct testimony, witness testimony and documentary evidence relevant to the appeal
- Cross examine adverse witnesses, and;
- Proffer evidence into the record if its admission has been denied.

The Taxpayer and/or their representative shall be provided the opportunity to provide testimony first.

At the conclusion of the presentation of all evidence, both parties shall be provided the opportunity to make closing arguments.

The Secretary of the Board shall be responsible for keeping the minutes of the hearing and may have a record of the hearing made by audio means.

3. Final Determination

The Board shall issue a Final Determination within ninety days after the Board's final hearing on the appeal.

The Secretary shall send a copy of the Board's Final Determination by ordinary mail to all of the parties to the appeal within fifteen days after issuing the Final Determination.

The Taxpayer or the Tax Administrator may appeal the Board's Final Determination as provided in Section 5717.011 of the Ohio Revised Code.

ISSUING A FINAL DETERMINATION

1. At the conclusion of the final hearing, each member of the Board shall complete a “Decision of Board Member” form, indicating their decision on the Appeal, the reasons for affirming, reversing or modifying the decision of the Tax Administrator. The “Decision of Board Member” form shall be as detailed as possible, citing Ordinance, ORC 718, or other pertinent law regarding the decision.
2. The Chairperson for the Board shall collect the “Decision of Board Member” forms from the other two members. These forms shall be treated as all confidential information, and shall be stored in the secure location under the control of the Tax Administrator.
3. The majority decision shall prevail, and the Chairman shall issue the decision of the Board, on the form “FINAL DETERMINATION OF THE LOCAL BOARD OF TAX REVIEW.” This Final Determination shall be issued within ninety days after the final hearing date. The original of this form, along with the originals of each member’s “Decision of Board Member” form, shall be kept in the secure location under the control of the Tax Administrator. No copies shall be removed from the secure location.
4. Within fifteen days after the Final Determination is made, the Secretary shall mail, by ordinary mail, a copy of the Final Determination form to all parties to the appeal.
5. The Taxpayer or the Tax Administrator may appeal the Board’s Final Determination as provided in Section 5717.011 of the Revised Code.

IF “MODIFY”, DETAILS OF MODIFICATION: (May attach separate sheet(s) if necessary)

SIGNATURE OF BOARD MEMBER

DATE COMPLETED

PRINTED NAME OF BOARD MEMBER

SIGNATURE OF CHAIRPERSON

DATE RECEIVED

PRINTED NAME OF CHAIRPERSON

FINAL DETERMINATION OF LOCAL BOARD OF TAX REVIEW

NAME OF APPELLANT: _____

FINAL HEARING DATE: _____

DATE OF ISSUANCE OF FINAL DETERMINATION: _____

UPON HEARING ALL EVIDENCE PRESENTED, THE LOCAL BOARD OF TAX REVIEW HAS ELECTED TO:

AFFIRM **REVERSE** **MODIFY**

THE DECISION OF THE TAX ADMINISTRATOR IN THIS MATTER.

IF MODIFICATION, DETAILS OF SUCH MODIFICATION:

A COPY OF THIS DECISION WAS MAILED, BY ORDINARY MAIL, TO ALL PARTIES OF THE APPEAL.

SIGNATURE OF CHAIRPERSON

DATE

SIGNATURE OF BOARD MEMBER

DATE

SIGNATURE OF BOARD MEMBER

DATE