

Local Board of Tax Review

Each municipal corporation that imposes a tax on income in accordance with Chapter 718 of the Ohio Revised Code shall maintain a local board of tax review to hear appeals as provided in Section 718.011.

Whenever the Tax Administrator issues an assessment regarding an underpayment of municipal income tax or denies a refund claim, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment or denial, the manner in which the taxpayer may appeal the assessment or denial, and the address to which the appeal should be directed.

Any person who has been issued an assessment may appeal the assessment to the Local Board of Tax Review created pursuant to Section 718.11 of the Ohio Revised Code by filing a request with the Local Board of Tax Review. 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 days after the taxpayer receives the assessment.

Legitimate appeals to the Local Board of Tax Review for the City of Findlay, the Village of Arlington, or for any municipality for which the City of Findlay administers the municipal income tax must be sent to the following address:

LOCAL BOARD OF TAX REVIEW
C/O ADMINISTRATOR
318 DORNEY PLAZA STE 115
FINDLAY OH 45840-3346

Submissions should be followed with an e-mail to IncomeTax@FindlayOhio.com.

The Local Board of Tax Review shall schedule a hearing to be held within sixty days after receiving an appeal of an assessment under division (C) of Section 718.011 of the Ohio Revised Code, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Local Board of Tax Review and may be represented by an attorney at law, a certified public accountant, or other representative. The Local Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within one hundred twenty days after the first day of the hearing unless the parties agree otherwise.

The Local Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Local Board of Tax Review shall issue a final determination on the appeal within ninety days after the Local Board of Tax Review's final hearing on the appeal, and send a copy of its 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 Local Board of Tax Review's final determination as provided in Section 5717.011 of the Revised Code.

Records of the Local Board of Tax Review are not public records available for inspection under Section 149.43 of the Ohio Revised Code. Hearings requested by a taxpayer before a Local Board of Tax Review are not meetings of a public body subject to Section 121.22 of the Ohio Revised Code.