



## Board of Income Tax Review Manual

## **AUTHORITY AND PURPOSE**

City Ordinance Chapter 891.18 created the Board of Income Tax Review. This Board was created to hear appeals of assessments, rulings, and decisions of the City Tax Commissioner.

**The Board shall hear and pass on appeals from any ruling or decision of the Commissioner, and at the request of the taxpayer or Commissioner, is empowered to substitute alternate methods of allocation.**

**Any person dissatisfied with any ruling or decision of the Commissioner which is made under the authority conferred by this chapter (891.13) may appeal therefrom in writing to the Board of Review within sixty (60) calendar days from the issuance of such ruling or decision by the Commissioner. The appeal must state the alleged errors in the Commissioner's ruling or decision. 891.18**

## **MEMBERSHIP**

**A Board of Review consisting of the City Law Director as chairman and three other individuals to be appointed by the Mayor with the approval of Council is hereby created. Each member of the Board of Review, other than the City Law Director, shall exercise one (1) vote. 891.18**

# APPOINTEES

Income Tax  
Ordinance No. 891.18

Two-Year Terms

BOARD OF INCOME TAX REVIEW MEMBERSHIP INFORMATION				
CURRENT		TERM		
MEMBER	APPT	LENGTH	BEGINNING	EXPIRES
Chairman: Law Director 201 W Indiana Avenue Perrysburg, OH 43551 Work: (419) 872-7896	Permanent	Permanent	Permanent	Permanent
Douglas S. Sosko 346 Valley Lane Perrysburg, OH 43551 Home: (419) 874-8468	12/03/2013	2 years	1/1/2024	12/31/2025
Julie A. BredenbeckCorp 409 East Front Street Perrysburg, Ohio 43551 Home: (419) 360-6279	11/15/2022	2 years	1/1/2023	12/31/2024
<i>Open/Vacant</i>				

## **DUTIES OF MEMBERS**

**A Board of Review consisting of the City Law Director as chairman and three other individuals to be appointed by the Mayor with the approval of Council is hereby created. Each member of the Board of Review, other than the City Law Director, shall exercise one (1) vote.**

**A vacancy occurring during the term of any member of the Board of Review shall be filled for the unexpired term in the manner authorized for an initial appointment. 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. 891.18**

**CHAIRMAN** - the Law Director. The Chairman shall conduct the meeting.

In the absence of the Chairman, the member with the next highest seniority will fulfill the duties of the Chairman until that hearing is completed.

**SECRETARY** - the member with the least seniority. The Secretary shall keep appropriate records as needed.

## STANDARDS OF CONDUCT

### ATTENDANCE

Attendance by all members is expected.

### CONFIDENTIALITY

**Any hearing by the Board may be conducted privately and the provisions of Section 891.14 with reference to the confidential character of information to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal. The Board's records are not open to public inspection nor are the meetings subject to the State open meetings law. 891.18[F]**

**Any information gained as the result of any returns, investigations, hearings, or investigations, hearings or verifications or authorized by this chapter shall be confidential, except for official purposes, which include the exchange of information with other tax authorities, or except in accordance with proper judicial order. Any person divulging such information shall be subject to prosecution as provided in Section 891.99.**

Information about appeals is only to be discussed by the Board of Income Tax Review at official meetings/hearings. There is no time limitation on this confidentiality section. This confidentiality section applies even after the member's term is over.

### CONFLICT OF INTEREST

Each Board member has the obligation to disclose potential conflicts of interest with respect to the individual making the appeal, the tax preparer or tax preparation firm, or the basis of the appeal.

## **ROLE OF TAX DIVISION PERSONNEL**

The Income Tax Commissioner is the staff person assigned to the Board of Income Tax Review. In this capacity, the Income Tax Commissioner, or his or her designee, shall:

- Provide information to taxpayers on how to appeal a decision of the Tax Division.
- Notify the Board members of any requests for an appeal hearing. Notify Board members and appellant of hearing date and time. Mail the Board's decision to the appellant.
- Prepare agenda for meetings/hearings.
- Respond to any requests for additional information required by the Board, unless it involves legal counsel.
- Collect all written material generated as a result of any meetings/hearings. This information shall be organized and secured in separate Board of Income Tax Review files.
- Represent the Income Tax Division at all meetings/hearings. Prepare copies of tax returns, correspondence, etc., pertinent to the appeal for the hearing. Explain any actions or decisions affecting the handling of the tax matter being appealed.
- Contact new members and provide copies of the procedural manual and Income Tax Ordinance. Provide an orientation tour of the Income Tax Division and Municipal Building.

## HOW TO APPEAL A DECISION OF THE INCOME TAX DIVISION

Any person dissatisfied with any ruling or decision of the Commissioner which is made under the authority conferred by this chapter (891.13) may appeal therefrom in writing to the Board of Review within sixty (60) calendar days from the issuance of such ruling or decision by the Commissioner. The appeal must state the alleged errors in the Commissioner's ruling or decision. Within sixty (60) calendar days of receipt of the appeal by the Tax Commissioner, the taxpayer must be notified of a hearing date, unless the taxpayer specifically waives a hearing and chooses instead to let the Board render its decision on the writings submitted by the Commissioner and Appellant. The taxpayer is entitled to appear before the Board and bring with him or her representation of his or her choosing. The Board must issue a written decision within ninety (90) days after the final hearing and send a notice of its decision to the taxpayer within fifteen (15) days after issuing the decision. If the Board fails to comply with the provisions of this section, the taxpayer's appeal will default in favor of the taxpayer. 891.18

*N.B. The Board of Income Tax Review requires payment of the disputed amount before they will hear the appeal. The check will be returned if the Board rules in favor of the taxpayer and will be deposited in the City's bank account if the City prevails.*

The following informational letter is provided to all taxpayers considering an appeal:



## **CITY OF PERRYSBURG**

**Division of Income Taxation**

**201 West Indiana Avenue**

Perrysburg, Ohio 43551

**(419) 872-8035**

**Fax: (419) 872-8037**

**E-Mail: [itax@ci.perrysburg.oh.us](mailto:itax@ci.perrysburg.oh.us)**

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### **BOARD OF INCOME TAX REVIEW APPEAL INSTRUCTIONS**

Should you find it necessary to appeal a decision of the City of Perrysburg Income Tax Division, please use the following information and instructions:

1. Write a letter requesting a hearing briefly explaining what you want to appeal. Please include a daytime telephone number. ***Include a check for the disputed amount. No hearing will be held unless you pay the disputed amount.*** If there is a portion of your bill that is not in dispute, send that amount as part of a separate check. The check for the disputed amount is held until the Board issues its decision. If the Board rules for the City, the check is deposited. If the ruling favors the taxpayer, the check is returned uncashed.
2. Send or deliver the letter and payment to:  
Board of Income Tax Review  
c/o Tax Commissioner  
201 W. Indiana Ave.  
Perrysburg, OH 43551
3. The Board holds the hearings at the Perrysburg Municipal Building, at the above address, in the conference room at the northwest corner of the building. You will be notified of the time. Hearings are generally scheduled the last week of the month except in March and December.
4. If you cannot attend the hearing at the time scheduled, contact the Tax Division. 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. You may have representation by your tax preparer, accountant, or attorney. He or she may either attend with you or represent you in your absence.
5. The Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such assessment, ruling, or decision, or any part thereof, provided in 891.18 of the Perrysburg City Ordinances.
6. The Board of Income Tax Review consists of three (3) at-large members of the City and the Law Director. The at-large members are volunteers with income tax knowledge.
7. You will be notified in mail of the Board's decision.
8. Should you have any questions or need assistance, please contact the Income Tax Division at the above address or telephone number.

## **PROCEDURAL RULES**

This manual constitutes the procedural rules of this Board. It is subject to review at all times. A copy of this manual and the Tax Ordinance is given to each Board Member and is available to the public upon request. Both are also available on the City's web site: [www.ci.perrysburg.oh.us](http://www.ci.perrysburg.oh.us).

## MEETINGS/HEARINGS

### WHEN MEETINGS/HEARINGS ARE HELD

Generally, a taxpayer contesting a decision of the Tax Commissioner or Income Tax Division generates an appeal. When there is no business for the Board, the Tax Commissioner will notify them prior to 24 hours before a scheduled meeting. The lack of appeal does not preclude the Tax Commissioner from bringing procedural matters before the Board.

All meetings are open to the public except when confidential tax matters are being discussed at a hearing. Meetings are normally scheduled during the last week of a month with the exception of December. For the next scheduled meeting, please call the Tax Commissioner's office at (419) 872-8035.

### HOW A MEETING/HEARING IS CONDUCTED

- ❑ Declaration of what is up for appeal.
- ❑ Declaration of any conflicts of interest. Any member who disqualifies him- or herself may not attend the meeting/hearing unless they are the preparer of the tax return and are representing the taxpayer.
- ❑ The Taxpayer or his/her representative presents their case.
- ❑ The City presents its case.
- ❑ Response to the City's statements by the Taxpayer.
- ❑ Response to the Taxpayer's statements by the City.
- ❑ Questions by the Board for both the City and Taxpayer.
- ❑ Board members discuss the case. After the discussions are concluded, each member shall vote on the appeal.
- ❑ The Chairman will summarize all votes on the Summary sheet. The majority rules.
- ❑ If the appeal is being heard with only two members and is a split opinion, the case will be tabled until three members are present.

## **MEETINGS/HEARINGS (CONT.)**

- Members will review and sign the summary. This summary sheet is given to the Income Tax Division representative who will distribute a copy to the Taxpayer, via mail, within fifteen (15) days.
- If deemed appropriate by the Board, a verbal decision may be given the night of the meeting/hearing. If so, a copy of the written summary will still be mailed to the Taxpayer.
- All materials and information used for this meeting/hearing are to be turned into the Income Tax Division representative before leaving the meeting site. They are confidential and not subject to public information laws.

## **RECORD OF PROCEEDINGS**

The Record of Proceedings are the forms completed at the appeal meeting/hearing, any written notes or comments made by persons at the meeting, information provided through the Director of Law, and the agenda. All material must be kept at the Municipal Building, and given, at the end of the meeting/hearing, to the Income Tax Division representative attending the meeting/hearing.

If there are any procedural issues, they will be recorded as minutes by the Secretary, or another member of the Board in the Secretary's absence, and presented for approval at the next meeting of the Board.

**CITY OF PERRYSBURG  
BOARD OF INCOME TAX REVIEW  
Hearing Subject Matter:**

**Hearing Number:**

**Taxpayer:**

	<b>PROCEDURE</b>
	Introductions
	Any conflicts of interest are declared
	Declaration of what is being appealed
	Taxpayer (or representative) presents case
	City presents case
	Taxpayer response to City's statements
	City response to Taxpayer's statements
	Board discusses the merits of the case and summarizes case
	Chair calls for a vote
	Inform Taxpayer the written decision will be mailed within fifteen (15) days

As Chair of the Board of Income Tax Review, I hereby state that to the best of my ability, the procedures outlined in the Board of Income Tax Review Manual have been followed and that all materials and information used at the meeting/hearing have been returned to the Tax Division Representative.

\_\_\_\_\_, Chair

\_\_\_\_\_, Date

**CITY OF PERRYSBURG  
BOARD OF INCOME TAX REVIEW  
Hearing Subject Matter:**

**Hearing Number:**

**Taxpayer:**

<b>HEARING DATE:</b>	<b>TIME:</b>	<b>PLACE:</b>
<b>ATTENDANCE:</b> SOSKO _____ BREDENBECKCORP _____ <i>VACANT</i> _____		
TAX DIV REP _____ TAXPAYER _____		
<small>SIGNATURE</small> <span style="margin-left: 200px;"><small>SIGNATURE</small></span>		
TAXPAYER'S REPRESENTATIVE _____		
<small>SIGNATURE, PRINT NAME, PRINT FIRM NAME</small>		
<b>SUMMARY OF APPEAL:</b>		
<b>DECISION</b>		
	<u><b>In favor of the city</b></u>	<u><b>In favor of the taxpayer</b></u>
SOSKO	_____	_____
DEWALT	_____	_____
BREDENBECKCORP	_____	_____
<b>BOARD OF INCOME TAX REVIEW'S DECISION:</b>		
Should you have questions concerning this ruling, please contact the Income Tax Division at (419) 872-8035 Monday through Friday 8:00 a.m. until 4:30 p.m.		
Very truly yours,		
Board of Income Tax Review Chair <i>On behalf of the Board of Review Members</i> Doug Sosko Julie BredenbeckCorp <i>Vacant</i>		

DATE

**NOTES**