

## **890.12 BOARD OF REVIEW.**

(a) (1) A Board of Review consisting of the City Law Director as chairman and two other individuals to be appointed by the Mayor with the consent of Council is hereby created. Each member of the Board of Review shall exercise one vote. Two members shall constitute a quorum. The initial appointments made by the Mayor shall provide one member for a two year term ending December 31, 2005, and one member for a four year term ending December 31, 2007. Subsequent to the initial appointments, all appointments to the Board by the Mayor shall be for a term of four years.

(2) 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. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing of the Board may be conducted privately and the provisions of Section 890.09 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 meeting law.

(Ord. 7-2004. Passed 2-3-04.)

(b) Any member who misses more than three consecutive meetings or more than half of the meetings in any calendar year shall be deemed to have vacated his/her position and shall be replaced. (Ord. 165-2000. Passed 11-1-00.)

(c) All rules and regulations and amendments or changes thereto, which are adopted by the Commissioner under the authority conferred by this chapter must be approved by the Board of Review before the same become effective. 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.

(d) Any person dissatisfied with any ruling or decision of the Commissioner which is made under the authority conferred by this chapter (see 890.08(c)) may appeal therefrom in writing to the Board of Review within thirty (30) 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. The Board must schedule a hearing within forty-five (45) calendar days of receiving the appeal unless the taxpayer expressly waives the hearing and chooses instead to let the Board render its decision on the writings submitted by the Commissioner and the Appellant. If the taxpayer does not waive the hearing, 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 rendering its decision. If the Board fails to comply with the provisions of this section, the taxpayer's appeal will default in favor of the taxpayer. The records of the hearing are not open to the public nor is the hearing subject to the Ohio open meeting law. (Ord. 170-2002. Passed 11-5-02.)

(e) Whenever the Commissioner issues a decision that is appealable to the Board, the taxpayer must be informed of their right to appeal and the manner in which the appeal is to be filed. (Ord. 165-2000. Passed 11-1-00.)