

INCOME TAX

BOARD

OF

REVIEW

BOARD OF REVIEWS INSTRUCTIONS

Should you find it necessary to appeal a decision of the Westerville Income Tax? Department, please use the following information.

1. Write a letter requesting a hearing and state why the decision should be deemed incorrect or unlawful. The request must be filed within 60 days after the Tax Administrator issues the decision. Please include a telephone number where you can be contacted during the day.
2. Put your letter in an envelope and send (or deliver) to:

Board of Reviews
C/o Clerk of Council
City Managers Office
21 South State Street
Westerville OH 43081-2119
3. The Board holds the hearings at the City Hall Building, 21 S. State St. You will be notified of the time and place within sixty (60) days.
4. If you cannot attend the hearing at the time scheduled, contact the Clerk of Council at (614) 901-6410. 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.
5. The Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such assessment, ruling or decision, or any part thereof, provided by the Tax Ordinance Section 191.
6. The Board of Review consists of three (3) representative citizens of the city, not otherwise employed by the city. This is a volunteer committee.
7. You will be notified by mail of the Board's decision within 90 days.
8. Should you have any questions or need assistance, please contact the Clerk of Council at 21 S. State St., Westerville OH 43081-2119 or by telephone at (614) 901-6410.

TABLE OF CONTENTS

Authority and Purpose	1
Membership.....	2
Appointees.....	3
Duties of Members	4
Standards of Conduct.....	5
Role of Tax Department Personnel	7
Legal Counsel.....	8
How to Appeal a Decision of the Tax Department	9
Appeal Instructions	10
Procedural Rules	11
Meetings/Hearings.....	12
Record of Proceedings	14
Decision Notification Form.....	15
Board Members' Opinion Form.....	16

AUTHORITY AND PURPOSE

The Board of Review was created by City Ordinance Chapter 191. This Board was created to hear appeals of assessments, rulings, or decisions of the City Income Tax Department.

The Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such assessment, ruling or decision, or any part thereof, made by the Tax Administrator from which an appeal has been filed as provided in Section 191.18.

MEMBERSHIP

A Board of Review consisting of three representative citizens of the City, not otherwise employed by the City, to be appointed by Council and top administrative official. Each member shall be appointed to serve a term of three years.

APPOINTEES

Income Tax
Ordinance No. 191-23
Section (3) (a)

3 Year Terms

("A Board of Tax Review consisting of three representative citizens of the City of Westerville, not otherwise employed by the City of Westerville, to be appointed by the City Council or top administrative official.")

BOARD OF TAX APPEALS MEMBERSHIP INFORMATION					
MEMBER	DATE OF ORIGINAL APPT.	CURRENT APPT.	TERM		
			LENGTH	BEGINNING	EXPIRES
Ms. Lavonne Bailey 518 Kingfisher Dr. Westerville OH 43082 Home 614-890-9055	12-09	12-15	3 yrs.	1-1-16	12-31-18
Mr. Scott Pryfogle 1266 Sea Shell Dr. Westerville OH 43082 Home 614-314-5685 Work 614-213-3707	12-10	12-16	3 yrs.	1-1-17	12-31-19
Ms. Terrie Stolte 295 Mill Wind Ct S Westerville OH 43082 Work 614-287-2798 Cell 614-738-2220	12-14	12-14	3 yrs.	1-1-15	12-31-17
Mr. Cliff Strong – Alt 657 Olde Mill Dr. Westerville, OH 43082 Home/Cell 614-420-5178 Work 614-420-5178	12-16	12-16	3 yrs.	1-1-17	12-31-19

DUTIES OF MEMBERS

One of the members of the Board appointed by Council shall be chosen by the members as Chairman of the Board. 191.18

CHAIRMAN - the member with the most seniority in the current three-year cycle. The Chairman shall conduct the meeting.

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

SECRETARY - shall keep appropriate records as needed.

STANDARDS OF CONDUCT

ATTENDANCE -

Attendance by all members is expected.

CONFIDENTIALITY -

All hearings by the Board may be conducted privately and the provisions of Section 191.14 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard on appeal before the Board. 191.18

Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except when ordered by a court of competent jurisdiction. Any person divulging such information in violation of this chapter shall be guilty of a misdemeanor. Each disclosure shall constitute a separate offense.

Information about appeals is only to be discussed 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.

DEMEANOR -

All Board members shall conduct themselves in a professional manner.

ROLE OF TAX DEPARTMENT PERSONNEL

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

- * Provide information to Taxpayers on how to appeal a decision of the Tax Department.
- * Notify Board members of any requests for an appeal hearing. Contact all members to schedule the hearing. Notify Board members and appellant of hearing date and time. Mail the Board's decision to the appellant.
- * Prepare agenda for meetings/hearings.
- * Advertise open meetings.
- * Respond to any requests for additional information required by the Board, including coordinating requests for Legal Counsel.
- * Collect all written material generated as a result of any meeting/hearing. This material shall be organized and securely placed in a separate file for the Board of Tax Review.
- * Represent the Tax Department at all meetings/hearings. Prepare copies of tax returns, correspondence, etc., pertinent to the appeal for the hearing. Explain any actions/decisions affecting the handling of the tax matter being appealed.
- * Not discuss any aspect of a pending appeal other than at a formal appeal meeting/hearing where the appellant is present or has had the opportunity to be present.
- * Contact new members and provide copies of the procedural manual and Income Tax Ordinance. Provide an orientation tour of the Tax Department and Government Center.

LEGAL COUNSEL

If deemed necessary by the Board, counsel from the Director of Law's office is available for the Board members. Upon notification by the Board that legal counsel is needed, the Income Tax Administrator shall contact the Director of Law to coordinate the assistance needed.

HOW TO APPEAL A DECISION OF THE TAX DEPARTMENT

A taxpayer shall request in writing, shall state why the decision should be deemed incorrect or unlawful, and shall be filed within 60 days after the Tax Administrator issues the decision. (191.18).

If a taxpayer elects to file an "early" appeal, it will not change the sequence of notices or procedures required by the Ordinance.

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

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.

MEETINGS/HEARINGS

WHEN MEETINGS/HEARINGS ARE HELD -

Generally, appeals are generated by a taxpayer contesting a decision of the Tax Administrator. When a request for an appeal is received by the Income Tax Administrator, the Board members will be notified within five (5) days. The Income Tax Administrator may also bring procedural matters before the Board.

All meetings are open to the public except when confidential tax matters are being discussed at a hearing.

HOW A MEETING/HEARING IS CONDUCTED -

- * Introductions.
- * Declaration of what is being appealed.
- * Reading of Conflict of Interest Statement.

"Is anyone present aware of a potential conflict of interest in this appeal concerning the taxpayer making the appeal, the tax preparer, or the basis of the appeal?"

Any member who disqualifies himself/herself may not attend the meeting/hearing unless they are the preparer of the tax return and are representing the appellant.

MEETINGS/HEARINGS (cont'd)

- * City presents its case.
- * Appellant or representative presents its case.
- * Response time to Appellant's statements - City.
Response time to City's statements - Appellant.
- * Questions by the Board members to both the City and Appellant.
- * City representative and Appellant are excused.
- * In the event additional information or Legal Counsel is needed, the Board shall suspend the meeting/hearing until sufficient information is received. All parties will be notified of when the meeting/hearing will resume.
- * Board members discuss case in private. After discussions are concluded, each member shall write his/her opinion on the appropriate form.
- * Chairman will summarize all opinions on the Summary sheet. The majority opinion of the member's rules.

If the appeal is being heard with only two (2) members and it is a split decision, the case will be referred to the Board of Adjudication for decision.
- * Members will review and sign the summary. This summary sheet is given to the Tax Department representative who will distribute a copy to the appellant, via certified 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 appellant.
- * All materials and information used for this meeting/hearing are to be turned in to the Tax Department representative before leaving the meeting site.

RECORD OF PROCEEDINGS

The Record of Proceedings shall be the forms completed at the appeal meeting/hearing, any written notes or comments made by persons at the meeting, information provided through Legal Counsel, and the agenda. All material must be kept at the Government Center, and given, at the end of the meeting/hearing, to the Tax Department representative attending the meeting/hearing.

**CITY OF WESTERVILLE
BOARD OF TAX APPEALS
HEARING NO. _____**

APPELLANT:

HEARING DATE:

TIME:

PLACE:

IN ATTENDANCE:

LaVonne Bailey _____

Scott Pryfogle _____

Terrie Stolte _____

Cliff Strong (Alt) _____

Tax Dept. Rep. _____

Appellant _____

APPEAL OF:

DECISION

**APPEAL
MODIFIED** _____

**APPEAL
UPHELD** _____

**APPEAL
DENIED** _____

BOARD OF TAX REVIEW'S POSITION:

Should you have any questions concerning this ruling, please feel free to contact the Division of Taxation at (614) 901-6420.

Very truly yours,

WESTERVILLE BOARD OF REVIEWS

Terrie Stolte, Chair

Lavone Bailey

Scott Pryfogle

Cliff Strong (Alternate)

**CITY OF WESTERVILLE
BOARD OF TAX APPEALS
HEARING NO. _____**

MEMBER: Member 1 _____
Member 2 _____
Member 3 _____

APPELLANT:

APPEAL OF:

OPINION

(signed)

(dated)