

ORDINANCE NO. 400-01
AN ORDINANCE AMENDING
ORDINANCE NO. 296-80

WHEREAS, Ordinance 296-80 created a Board of Review for the Village of Sugar Grove Income Tax, and;

WHEREAS, House Bill 477, Section 718.11 establishes certain minimum procedure requirements regarding Municipal Income Tax Appeals, and;

WHEREAS, it is necessary to amend Section 13 of Ordinance No. 296-80 so that the Village of Sugar Grove Income Tax Ordinance will comply with State law.

NOW THEREFORE, BE IT ORDAINED by the Council of the Village of Sugar Grove, Ohio:

SECTION 1. Section 13 of Ordinance No. 296-80 is hereby amended to read as follows:

(13) BOARD OF APPEAL

- A. A Board of Appeal, consisting of a chairman and two other individuals to be appointed by the Mayor with the approval of the Sugar Grove Village Council is hereby created. 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. Any hearings requested by a taxpayer before the board are not meetings of a public body subject to Section 121.22 of the Ohio Revised Code. Any hearing by the Board may be conducted privately and the provisions of Section 9 hereof with reference to the confidential character of information required to be disclosed by the ordinance shall apply to such matters as may be heard before the Board of Appeal. Records of the Board of Appeal are not public records available for inspection under Section 149.43 of the Ohio Revised Code.
- B. All rules and regulations and amendments or changes thereto, which are adopted by the Administrator under the authority conferred by this ordinance, must be approved by the Board of Appeal before the same become effective. The Board shall hear and pass on appeals from any ruling or decision of the Administrator, and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation.
- C. Whenever the Tax Administrator issues a decision regarding a Village of Sugar Grove Income tax obligation that is subject to appeal as provided in this ordinance, the Tax Administrator shall notify the taxpayer at the same time of the taxpayer's right to appeal the decision and of the manner in which the taxpayer may appeal the decision.
- D. Any person dissatisfied with any ruling or decision by the Administrator which is made under the authority conferred by this ordinance and who has filed with the Village of Sugar Grove the required returns and other documents pertaining to the Sugar Grove Income tax obligation at issue in the decision may appeal therefrom to the Board of Appeal within thirty (30) days from the announcement of such ruling or decision by the administrator. The request shall be in writing, and shall state why the ruling or decision should be deemed incorrect or unlawful. The Board shall, on hearing, has jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof.
- E. The Board of Appeal shall schedule a hearing within forty-five (45) days after receiving a valid request, unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and may be represented by an Attorney at Law, Certified Public Accountant or other representative.
- F. The Board shall make a decision on the appeal within ninety (90) days after the Board's final hearing on the appeal, and send notice of its decision by ordinary mail to the petitioner within fifteen (15) days after issuing the decision.