

ORDINANCE NO. 2 -01

By: Jed W. Morison

An Ordinance to amend Chapter 880 of the Business Regulation and Taxation Code to establish a Board of Tax Review pursuant to Section 718.11 of the Ohio Revised Code and to declare an emergency.

WHEREAS, Ohio Revised Code Section 718.11 requires the legislative authority of every municipal corporation that imposes a tax on income to establish a board to hear appeals from decisions of the tax administrator; and

WHEREAS, the City imposes a tax on income and is, therefore, subject to Section 718.11; NOW THEREFORE

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF BEXLEY, OHIO:

Section 1. That Chapter 880 of the Business Regulation and Taxation Code is hereby amended by the addition of Sections 880.21 and 880.22 as follows:

880.21 BOARD OF TAX REVIEW; MEMBERSHIP; RULES.

(a) There is hereby established a Board of Tax Review which shall consist of three members appointed by the Mayor and approved by Council. Each member so appointed by the Mayor shall be an elector of the City and shall serve for a term of three years.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the City Auditor under the authority conferred by this chapter, must be approved by the Board before the same become effective. After such approval, such rules, regulations, amendments and changes shall be filed with the Clerk of Council and shall be open to public inspection.

(c) The Board shall elect from its members, a Chairman, a Vice-Chairman and a Secretary. A majority of the members shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its actions. All appeal hearings conducted by the Board shall be private, unless a public hearing is requested by the taxpayer, and the provisions of Section 880.11 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard before the Board on appeal.

880.22 RIGHT TO APPEAL.

Any person dissatisfied with any ruling or decision of the City Auditor which is made under the authority conferred by this chapter may appeal therefrom to the Board within thirty days from the announcement of such ruling or decision by the City Auditor. The Board shall, on hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision or any part thereof. Such hearing shall be scheduled within thirty days from the date of the appeal.

The Board's ruling must be made within fifteen days from the date of the hearing. Any person dissatisfied with any ruling or decision of the Board may appeal therefrom to a court of competent jurisdiction within sixty days from the announcement of such ruling or decision.

Section 2. That this Ordinance is an emergency measure necessary for the immediate preservation of the public peace, health and safety, said emergency being the need to comply with Section 718.11 of the Ohio Revised Code at the earliest practicable date, and shall be in force immediately upon its passage and approval by the Mayor.

Passed: 2/13, 2001

Alan H. Patten
President of Council

Attest: Richard A. Levin
Clerk of Council

Approved: 2/13, 2001

David H. Madison
David H. Madison, Mayor

1-9-01 First reading
1-23-01 Second reading
2-13-01 Third reading. Passed.