

TAXPAYER RIGHTS & APPEAL

“Taxpayers' rights and responsibilities” means the rights provided to taxpayers in sections [718.11](#), [718.12](#), 718.19, 718.23, 718.36, 718.37, 718.38, [5717.011](#), and [5717.03](#) of the Ohio Revised Code and any corresponding ordinances of the Municipality, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718. of the Ohio Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

These rights and responsibilities include, but are not limited to, the following:

- The municipal corporation shall maintain a Local Board of Tax Review to hear appeals of the taxpayer on assessments issued by the Tax Administrator. The Taxpayer or the Tax Administrator may appeal the Final Determination of the Local Board of Tax Review.
- Civil actions to recover municipal income tax, penalties, and interest have time limits.
- Taxpayer has a prescribed manner in which to request a refund from the Tax Administrator.
- Taxpayer has a required responsibility to timely and accurately file annual returns, reports, documents, and to timely remit all taxes due on such annual returns, reports, documents, and filings.
- At or before the commencement of an audit (where the Tax Administrator has ordered the appearance of the taxpayer), the Tax Administrator shall inform and provide the Taxpayer with certain information regarding the audit.
- Taxpayer has a required responsibility to allow examination of their books, papers, records, and federal and state income tax returns by the Tax Administrator.
- Taxpayer has certain recourse if aggrieved by an action or omission of the Tax Administrator, their employee, or an employee of the municipal corporation.

How to file an appeal with the Local Board of Tax Review - Please refer to Section 718.11 of the Ohio Revised Code.

1. Right to Appeal: An Appeal may be filed when a Taxpayer:

- A. Disputes an Assessment issued by the Tax Administrator regarding an underpayment of municipal income tax.
- B. Disputes a reduction in or elimination of a claim for refund, and the Tax Administrator has issued an assessment notice.
- C. Disputes any Assessment issued by the Tax Administrator.

2. A Taxpayer may appeal to the Local Board of Tax Review by filing a request with the Board. The request shall be in writing, shall specify the reason or reasons why the

assessment should be deemed incorrect or unlawful, and shall be filed within sixty (60) days after the receipt of the Assessment notice from the Tax Administrator.

3. The written appeal should be sent to:

City of West Carrollton, Department of Finance & Tax
P.O. Box 10
Secretary of the Board of Tax Review c/o Tax
Administrator West Carrollton, Ohio 45449

To confirm receipt of the Appeal, you may contact the Tax Administrator at 937-859-8288.

4. Timeframe:

The Local Board of Review will schedule a hearing to be held within sixty (60) days after receiving the Appeal of Assessment. The Taxpayer will receive, by ordinary mail, a notice instructing the Taxpayer of the date of the Appeal Hearing, the location, and the time of the Hearing.

- Should the Taxpayer need additional time to prepare, the Taxpayer must request, in writing, an extension of time. This extension should specify the additional time frame necessary to prepare for the hearing. Such extension requests will be sent to the same address and individual as shown in Number 3 above. The request for an extension must be received no later than five working days prior to any scheduled hearing on this matter.
- The Taxpayer has the right to waive the hearing.
- The Board may allow a hearing to be continued as jointly agreed by both the Taxpayer and the Tax Administrator. In such cases, the hearing must be completed within one hundred twenty (120) days after the first day.

5. The Taxpayer may appear before the board and may be represented by an attorney at law, a certified public accountant, or other representative.

6. The Board may affirm, reverse, or modify the Assessment or any part of the Assessment issued by the Tax Administrator.

7. The Board shall issue a Final Determination on the Appeal within ninety (90) days after the Board's final hearing on the Appeal. A copy of its Final Determination will be sent to all parties of the Appeal, by ordinary mail, within fifteen (15) days after issuing the Final Determination.

8. The Taxpayer and the Tax Administrator both have the right to appeal the Final Determination by the Local Board of Tax Review, pursuant to Section 5717.011 of the Ohio Revised Code.