

§ 36.31 BOARD OF ADJUDICATION AND BOARD OF TAX APPEALS.

(A) *Board of Adjudication.*

(1) A Board of Adjudication, consisting of the Municipal Manager or a person designated by him or her, the Director of Finance and Records, or a person designated by him or her, and the Director of Law or an assistant designated by him or her, is created. The Board shall select, each year for a one-year term, one of its members to serve as Chairman and one to serve as Secretary. A majority of the members of the Board shall constitute a quorum.

(2) The Board shall adopt its own procedural rules and shall keep a record of its proceedings. The Board shall adopt rules governing its procedures and shall keep a record of its transactions. Such records are not public records available for inspection under R.C. § 149.43. Hearings requested by a taxpayer before a board of appeal created pursuant to this section are not meetings of a public body subject to R.C. § 121.22.

(3) The Board shall have the authority, on request of the Director, to modify, in whole or in part, any assessment of tax, penalty, and/or interest, required to be made by this chapter. In addition, the Board may authorize the Director to accept partial payments for a period in excess of the time authorized in § 36.27.

(B) *Board of Tax Appeals.*

(1) A Board of Tax Appeals, consisting of three representative citizens of the municipality, not otherwise employed by the municipality, to be appointed by Council for a term of three years, is created.

(2) Upon adoption of this division (B), each current member of the Board of Tax Appeals shall be individually assigned by Council to terms expiring January 1, 1997, January 1, 1998, and January 1, 1999. Upon expiration of each of these terms, subsequent terms shall be three years in length. Any vacancy on the Board of Tax Appeals shall be filled by appointment of Council for the remainder of the unexpired term.

(3) One of the members of the Board, appointed by Council, shall be chosen by the members as Chairman of the Board. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and keep a record of its proceedings. Such records are not public records available for inspection under R.C. § 149.43. Hearings requested by a taxpayer before a board of appeal created pursuant to this section are not meetings of a public body subject to R.C. § 121.22.

(4) The Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any assessment, ruling, or decision, or any part thereof, made by the Director from which an appeal has been filed as provided in § 36.27.

(5) The Board of Tax Appeals shall be a continuing body and proceedings which have been lawfully begun by one Board of Tax Appeals can be prosecuted by succeeding Boards of Tax Appeals until completed and made effective.

('80 Code, § 93.12) (Ord. 741, passed 4-3-73; Am. Ord. 96-03, passed 2-20-96; Am. Ord. 2004-15, passed 10-19-04; Am. Ord. 2015-04, passed 12-1-15)

Statutory reference:

Authority to create appeals board by ordinance, see R.C. § 733.85

Confidentiality of information, see R.C. § 718.13