

CHAPTER 1725
(AS AMENDED BY ORDINANCE 9341-2006, December 19, 2006)
Board of Review

1725.01	Board of Review established.	1725.03	Board to establish rules and regulations.
1725.02	Right to appeal.	1725.04	Authority to hear appeals.

CROSS REFERENCES

Defined - see TAX. 1703.03
Abatement of interest and penalty; recommendation of the
Director of the Department of Taxation - see TAX. 1715.04

1725.01 BOARD OF REVIEW ESTABLISHED.

(a) A Board of Review of five members is hereby created consisting of the Mayor, Finance Director and three Brook Park citizens not otherwise employed by the City, who shall be appointed by the Mayor with the consent of Council for initial terms of two years and thereafter for two-year terms. No more than two public members shall be adherents to the same political party. The public members shall be paid such compensation as Council shall fix.

(b) All rules and regulations and amendments or changes thereto, which are adopted by the Director of the Department of Taxation under the authority conferred by this Title, must be approved by the Board of Review 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.

1725.02 RIGHT TO APPEAL.

Any person dissatisfied with any ruling or decision of the Director of the Department of Taxation, which is made under the authority conferred by this Title may, in writing, delivered either personally or by registered or certified mail to the Director of the Department of Taxation, appeal therefrom to the Board of Review within thirty days from the announcement of such ruling or decision by the Director, stating why the decision should be deemed unlawful or inaccurate.

The imposition of penalty, interest or assessments as prescribed in Chapter 1715 of this ordinance shall not be used as a sole basis for an appeal.

The Board of Review 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 appeal unless the taxpayer waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board of Review and may be represented by an attorney at law, certified public accountant, or other representative.

The Board of Review's ruling must be made within fifteen days from the date of the hearing, and send notice of the decision by certified mail to the petitioner within fifteen days after issuing the decision. Any party dissatisfied with any ruling or decision of the Board of Review may appeal therefrom to a local court of common pleas or the Ohio Board of Tax Appeals within sixty days from the announcement of such ruling or decision as specified in Section 5717.011 of the Ohio Revised Code, as follows:

The notice of appeal shall be filed with the local court of common pleas or the Ohio Board of Tax Appeals, the City of Brook Park Board of Appeals, the Brook Park Department of Taxation and the appellant within sixty days after the appellant receives notice of the decision of the Brook Park Board of Appeals. The notice of appeal may be filed in person, by certified mail, by express mail or authorized delivery service. If the notice of appeal is sent by certified mail, by express mail or by authorized delivery service, the date of the United State postmark placed on the sender's receipt by the postal service or the date of receipt

recorded by the authorized delivery service shall be treated as the date of filing. The notice of appeal shall have attached thereto and incorporated therein a true copy of the decision rendered by the Brook Park Board of Appeals and shall specify the errors therein complained of..

(Ord. 9054-2003, passed 12-16-2003)

1725.03 BOARD TO ESTABLISH RULES AND REGULATIONS.

The Board of Review shall elect from its members a chairman, a vice-chairman and a secretary. A majority of the members shall constitute a quorum. Any member other than a public member may appoint a deputy to act for him at meetings of the Board. The Board of Review shall adopt its own procedural rules and shall keep a record of its transactions. Such records are not public records under Section 149.43 of the Ohio Revised Code. Hearings requested by a taxpayer before the Board of Review pursuant to this Chapter are not meetings of a public body subject to Section 121.22 of the Ohio Revised Code. All hearings upon appeal by the Board shall be conducted privately (unless a public hearing is requested by the taxpayer,) and the provisions of Section 1723.09 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 Review on appeal.

1725.04 AUTHORITY TO HEAR APPEALS AND REVIEW ACCOUNTS

The Board of Review as established in Section 1725.01 is hereby authorized to hear appeals in any tax matter arising by reason of the levying of any tax or taxes by the City. Pursuant to the presentation of the Director of the Department of Taxation, the Board is also authorized to determine the status of accounts recommended for closure and to authorize the Director to make the necessary record corrections.

(Ordinance 9341-2006, passed 12-19-06)