



Village of Kirby

130 S. Main St. P.O. Box 63 Kirby, Ohio 43330-0063

ORDINANCE 3-2001

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III. Board of Appeals.

1. The Finance Committee of the Village of Kirby, consisting of the Mayor, two council members and the Law Director, is designated as a Board of Appeal for grievances regarding decisions of the tax administrator.
2. The Mayor shall be chairman of the Board of Appeals, and the Law Director shall serve as Secretary thereof. A majority of members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Such records are not public records available for inspection under section 149.43 of the Ohio Revised Code. Hearings requested by a taxpayer before the Board of Appeals are not meetings of a public body subject to section 121.22 of the Ohio Revised Code. In addition, any information gained as a result of returns, investigations, hearings or verifications authorized by this ordinance is confidential to the extent specified in Section 718.13 of the Ohio Revised Code.
3. Decision by the tax administrator regarding a municipal tax obligation or violation is subject to appeal as provided for in section 718.11 of the Ohio Revised Code. Along with issuing a decision, the tax administrator shall notify the taxpayer at the same time of the taxpayer's right to appeal the decision by requesting a review by the Board of Appeals within 30 days of the date of issuance. The review request shall be in writing to the Mayor, shall state why the decision should be deemed incorrect or unlawful, and shall be postmarked or filed within thirty days after the tax administrator issues the decision complained of.
4. The board shall schedule a hearing within forty-five days after receiving the 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.
5. The board may affirm, reverse, or modify the tax administrator's decision or any part of that decision. The board shall issue a decision on the appeal within ninety days after the final hearing, and send notice of its decision by ordinary mail within fifteen days after issuing the decision.
6. Any person dissatisfied with any ruling or decision by the Board of Appeals may appeal to a court of competent jurisdiction within thirty days of the announcement of such ruling or decision.

IV. Information availability on Internet.

Pursuant to section 718.07 of the Ohio Revised Code, the Village of Kirby shall make available electronic versions of rules, ordinances, blanks and instructions via the World Wide Web. The site initially designated for this information is www.wyandotonline.com/kirby. Any change in location shall be announced by mail and sent with the following year income tax form.

Passed this 5th day of November, 2001 by Council of the Village of Kirby, Ohio

Attest:


Clerk-Treasurer


President of Council


Mayor