

**INCOME TAX**

**BOARD**

**OF**

**REVIEW**

## **BOARD OF REVIEWS INSTRUCTIONS**

Should you find it necessary to appeal a decision of the Westerville Income Tax Department, please use the following information.

1. Write a letter requesting a hearing and state why the decision should be deemed incorrect or unlawful. The request must be filed within 60 days after the Tax Administrator issues the decision. Please include a telephone number where you can be contacted during the day.
2. Put your letter in an envelope and send (or deliver) to:  
  
Board of Reviews  
C/o Clerk of Council  
City Managers Office  
21 South State Street  
Westerville OH 43081-2119
3. The Board holds the hearings at the City Hall Building, 21 S. State St. You will be notified of the time and place within sixty (60) days.
4. If you cannot attend the hearing at the time scheduled, contact the Clerk of Council at (614) 901-6410. Every attempt will be made to reschedule the hearing or you may appeal in writing. Should you appeal in writing, be certain your letter contains all relevant facts.
5. The Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such assessment, ruling or decision, or any part thereof, provided by the Tax Ordinance Section 191.
6. The Board of Review consists of three (3) representative citizens of the city, not otherwise employed by the city. This is a volunteer committee.
7. You will be notified by mail of the Board's decision within 90 days.
8. Should you have any questions or need assistance, please contact the Clerk of Council at 21 S. State St., Westerville OH 43081-2119 or by telephone at (614) 901-6410.

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## **AUTHORITY AND PURPOSE**

The Board of Review was created by City Ordinance Chapter 191. This Board was created to hear appeals of assessments, rulings, or decisions of the City Income Tax Department.

**The Board shall, on hearing, have jurisdiction to affirm, reverse, or modify any such assessment, ruling or decision, or any part thereof, made by the Tax Administrator from which an appeal has been filed as provided in Section 191.18.**

## **MEMBERSHIP**

**A Board of Review consisting of three representative citizens of the City, not otherwise employed by the City, to be appointed by Council and top administrative official. Each member shall be appointed to serve a term of two years.**

## APPOINTEES

Income Tax  
Ordinance No. 191.18  
Section (A) (2)

2 Year Terms

<b>BOARD OF TAX APPEALS MEMBERSHIP INFORMATION</b>					
<b>MEMBER</b>	<b>DATE OF ORIGINAL APPT.</b>	<b>CURRENT APPT.</b>	<b>TERM</b>		
			<b>LENGTH</b>	<b>BEGINNING</b>	<b>EXPIRES</b>
Ms. Martha J Sweterlitsch 118 N. Vine St. Westerville OH 43081 Home 614-890-9055 Work 614-223-9367	12-18	11-20	Indefinite	1-1-21	
Ms. Anne VanBuskirk 68 Emerald Crossing. Westerville OH 43082 Home 614-327-0346 Cell 614-327-0346	12-19	12-22	2 yrs.	1-1-23	12-31-24
Mr. Mike Schultheis 19 Juniper Ave. Westerville OH 43081 Cell 614-893-5659	12-22	12-22	2 yrs.	1-1-23	12-31-24
Mr. Scott Pryfogle – <b>Alt</b> 1266 Sea Shell Dr. Westerville, OH 43082 Home/Cell 614-314-5685	12-10	12-22	2 yrs.	1-1-23	12-31-24

## **DUTIES OF MEMBERS**

**One of the members of the Board appointed by Council shall be chosen by the members as Chair of the Board. 191.18**

CHAIR - the member with the most seniority in the current two-year cycle. The Chair shall conduct the meeting.

In the Chairs absence the board may appoint an alternate to fulfill the duties of the Chair.

## **STANDARDS OF CONDUCT**

### ATTENDANCE -

Attendance by all members is expected.

### CONFIDENTIALITY -

**All hearings by the Board may be conducted privately and the provisions of Section 191.14 with reference to the confidential character of information required to be disclosed by this chapter shall apply to such matters as may be heard on appeal before the Board. 191.18**

**Any information gained as a result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes, or except when ordered by a court of competent jurisdiction. Any person divulging such information in violation of this chapter shall be guilty of a misdemeanor. Each disclosure shall constitute a separate offense.**

Information about appeals is only to be discussed at official meetings/hearings.

There is no time limitation on this confidentiality section. This confidentiality section applies even after the member's term is over.

### CONFLICT OF INTEREST -

Each Board member has the obligation to disclose potential conflicts of interest with respect to the individual making the appeal, the tax preparer or tax preparation firm, or the basis of the appeal.

### DEMEANOR -

All Board members shall conduct themselves in a professional manner.



## **ROLE OF TAX DEPARTMENT PERSONNEL**

The Income Tax Administrator or designee of Income Tax is the staff person assigned to the Board of Tax Review. In this capacity, the Tax Administrator, or person designated by her, shall:

- \* Provide information to Taxpayers on how to appeal a decision of the Tax Department.
- \* Notify Board members of any requests for an appeal hearing. Contact all members to schedule the hearing. Notify Board members and appellant of hearing date and time. Mail the Board's decision to the appellant.
- \* Prepare agenda for meetings/hearings.
- \* Advertise open meetings.
- \* Respond to any requests for additional information required by the Board, including coordinating requests for Legal Counsel.
- \* Collect all written material generated as a result of any meeting/hearing. This material shall be organized and securely placed in a separate file for the Board of Tax Review.
- \* Represent the Tax Department at all meetings/hearings. Prepare copies of tax returns, correspondence, etc., pertinent to the appeal for the hearing. Explain any actions/decisions affecting the handling of the tax matter being appealed.
- \* Not discuss any aspect of a pending appeal other than at a formal appeal meeting/hearing where the appellant is present or has had the opportunity to be present.
- \* Contact new members and provide copies of the procedural manual and Income Tax Ordinance. Provide an orientation tour of the Tax Department and Government Center.

## **LEGAL COUNSEL**

If deemed necessary by the Board, counsel from the Director of Law's office is available for the Board members. Upon notification by the Board that legal counsel is needed, the Income Tax Administrator shall contact the Director of Law to coordinate the assistance needed.

## **HOW TO APPEAL A DECISION OF THE TAX DEPARTMENT**

**A taxpayer shall request in writing, shall state why the decision should be deemed incorrect or unlawful, and shall be filed within 60 days after the Tax Administrator issues the decision. (191.18).**

If a taxpayer elects to file an "early" appeal, it will not change the sequence of notices or procedures required by the Ordinance.

The following informational letter is provided to all taxpayers considering an appeal.

## **PROCEDURAL RULES**

This manual constitutes the procedural rules of this Board. It is subject to review at all times. A copy of this manual and the Tax Ordinance is given to each Board Member and is available to the public upon request.

## **MEETINGS/HEARINGS**

### WHEN MEETINGS/HEARINGS ARE HELD -

Generally, appeals are generated by a taxpayer contesting a decision of the Tax Administrator. When a request for an appeal is received by the Income Tax Administrator, the Board members will be notified within five (5) days. The Income Tax Administrator may also bring procedural matters before the Board.

All meetings are open to the public except when confidential tax matters are being discussed at a hearing.

### HOW A MEETING/HEARING IS CONDUCTED -

- \* Introductions.
- \* Declaration of what is being appealed.
- \* Reading of Conflict of Interest Statement.

"Is anyone present aware of a potential conflict of interest in this appeal concerning the taxpayer making the appeal, the tax preparer, or the basis of the appeal?"

Any member who disqualifies himself/herself may not attend the meeting/hearing unless they are the preparer of the tax return and are representing the appellant.

## **MEETINGS/HEARINGS (cont'd)**

- \* City presents its case.
- \* Appellant or representative presents its case.
- \* Response time to Appellant's statements - City.  
Response time to City's statements - Appellant.
- \* Questions by the Board members to both the City and Appellant.
- \* City representative and Appellant are excused.
- \* In the event additional information or Legal Counsel is needed, the Board shall suspend the meeting/hearing until sufficient information is received. All parties will be notified of when the meeting/hearing will resume.
- \* Board members discuss case in private. After discussions are concluded, each member shall write his/her opinion on the appropriate form.
- \* Chair will summarize all opinions on the Summary sheet. The majority opinion of the member's rules.  
  
If the appeal is being heard with only two (2) members and it is a split decision, the case will be referred to the Board of Adjudication for decision.
- \* Members will review and sign the summary. This summary sheet is given to the Tax Department representative who will distribute a copy to the appellant, via certified mail, within fifteen (15) days.
- \* If deemed appropriate by the Board, a verbal decision may be given the night of the meeting/hearing. If so, a copy of the written summary will still be mailed to the appellant.
- \* All materials and information used for this meeting/hearing are to be turned in to the Tax Department representative before leaving the meeting site.

## **RECORD OF PROCEEDINGS**

The Record of Proceedings shall be the forms completed at the appeal meeting/hearing, any written notes or comments made by persons at the meeting, information provided through Legal Counsel, and the agenda. All material must be kept at the Government Center, and given, at the end of the meeting/hearing, to the Tax Department representative attending the meeting/hearing.

**CITY OF WESTERVILLE  
BOARD OF TAX APPEALS  
HEARING NO. \_\_\_\_\_**

**APPELLANT:**

**HEARING DATE:**

**TIME:**

**PLACE:**

**IN ATTENDANCE:**

Martha Sweterlitsch \_\_\_\_\_

Anne VanBuskirk \_\_\_\_\_

Mike Schultheis \_\_\_\_\_

Scott Pryfogle (Alt) \_\_\_\_\_

Tax Dept. Rep. \_\_\_\_\_

Appellant \_\_\_\_\_

**APPEAL OF:**

**DECISION**

**APPEAL  
MODIFIED \_\_\_\_\_**

**APPEAL  
UPHELD \_\_\_\_\_**

**APPEAL  
DENIED \_\_\_\_\_**

**BOARD OF TAX REVIEW'S POSITION:**

Should you have any questions concerning this ruling, please feel free to contact the Division of Taxation at (614) 901-6420.

Very truly yours,

WESTERVILLE BOARD OF REVIEWS  
Martha Sweterlitsch, Chair  
Anne VanBurskirk  
Mike Schultheis  
Scott Pryfogle (Alternate)



**CITY OF WESTERVILLE  
BOARD OF TAX APPEALS  
HEARING NO. \_\_\_\_\_**

**MEMBER:** Member 1 \_\_\_\_\_  
Member 2 \_\_\_\_\_  
Member 3 \_\_\_\_\_

**APPELLANT:**

**APPEAL OF:**

**OPINION**

\_\_\_\_\_  
(signed)

\_\_\_\_\_  
(dated)