

Wadsworth City Code *March 2003*
INCOME TAX BOARD OF REVIEW

§ 34.28 INCOME TAX BOARD OF REVIEW.

(A) *Membership, terms, vacancies.* The Board shall consist of three members to be appointed by the Mayor. It is not required but recommended that at least one of the members of the Board be an accountant and another an attorney. Members shall serve for a two-year term provided that the first members to be appointed shall decide by lot on terms as follows: One shall serve one year, one shall serve two years and one shall serve three years and thereafter they shall serve two-year terms in staggered terms. Vacancies shall be filled for the remainder of a term by appointment by the Mayor.

(B) *Meetings, quorum, attendance.* The Board of Review shall meet as often as necessary to handle any matters filed with it for review. Meetings may be called by the Chairman or by any two members. A majority of the members of the Board shall constitute a quorum. The Board shall adopt its own procedural rules and shall keep a record of its transactions. Any hearing by the Board may be conducted privately and confidentiality of information shall be maintained in accordance with § 34.26 of the Code of Ordinances.

(C) *Officers, clerical.* The Board of Review shall select from among its members a Chairman to serve for terms of one year. The Chairman shall preside at meetings. The Mayor's office shall make available to the Board, at no cost to the Board, a meeting room, paper and written materials, and secretary or clerical help to the extent such help is necessary and feasible.

(D) *Scope of duties.* The Board of Review shall hear such matters as are submitted to it for review. The Board shall hear and pass on appeals from any ruling or decision of the Administrator and, at the request of the taxpayer or Administrator, is empowered to substitute alternate methods of allocation. Any person dissatisfied with any ruling or decision of the Administrator which is made under the authority conferred by the tax ordinance may appeal therefrom to the Board of Review within 30 days from the announcement of such ruling or decision by the Administrator, and the Board shall, upon hearing, have jurisdiction to affirm, reverse or modify any such ruling or decision, or any part thereof. The Board may ask the advice of the City Law Director on any procedure or on any question of law or application of law before the Board. The Board of Review cannot make policy or change policy, but shall look to existing ordinances and resolutions passed by the elected governing body of this city for policy guidance.

(E) *Request for review.* Procedure for filing a request for review shall be informal. A written statement, signed by the person requesting the review or by his attorney, shall briefly state the decision to be reviewed, the name or title of the officer or employee who made the decision, the supervisor's action on the matter, and the decision desired. The person may but is not required to state briefly the reasons why the applicant believes the decision should be changed.

(F) *Hearing.* A hearing on any request for review shall be held within 30 days of receiving the request for review. The person requesting the hearing shall be notified at least five days before the hearing, provided that less than five days notice may be given if the person requesting the review is told he can demand five days notice but he does not object to the notice actually given. In the event the Board is not able to render a decision during the hearing, the Board may take the necessary time to render a decision.

(G) *Annual review.* The Board shall, on the first regularly scheduled Council meeting of each calendar year after the establishment of this Board, provide a written report to the City Council of the activity of the Board of Review for the preceding year. After receiving the report, the City Council may amend this subchapter or repeal this subchapter in whole or in part.

('65 Code, § 165.05) (Ord. 7-88, passed 2-2-88)

