

APPEAL PROCESS

A decision may be appealed to the c/o Village of Scio, Income Tax Dept., PO Box 308, Scio, Ohio 43988

Appeal Procedures:

Any person who is aggrieved by a decision by the Income Tax Administrator and who has filed with the municipal corporation the required returns or other documents pertaining to the municipal income tax obligation at issue in the decision may appeal the decision to the Administrator and Board of Review, created pursuant to this section by filing a request with said Administrator and Board of Review. The request shall be in writing, shall state why the decision should be deemed incorrect or unlawful, and shall be filed within thirty days after the tax administrator issues the decision complained of.

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.

The Board may affirm, reverse, or modify the Income Tax Administrator's decision or any part of that decision. The Board shall issue a final decision on the appeal 'Within ninety days after the Board's final hearing on the appeal and send a copy of its final decision by ordinary mail to all of the parties to the appeal within fifteen days after issuing the decision. The taxpayer or the Income Tax Administrator may appeal the Board's decision as provided in Ordinance Number 90-785, Section 10 (Board of Review).