

HOW TO FILE AN APPEAL WITH THE LOCAL BOARD OF TAX REVIEW

**PLEASE REFER TO SECTION 718.11 OF THE OHIO REVISED CODE**

1. Right to Appeal. An Appeal may be filed when a Taxpayer:
  - A. Disputes an Assessment issued by the Tax Administrator regarding an underpayment of municipal income tax.
  - B. Disputes a reduction in or elimination of a claim for refund, and the Tax Administrator has issued an Assessment notice.
  - C. Disputes any Assessment issued by the Tax Administrator.
2. A Taxpayer may appeal to the Local Board of Tax Review by request with the Board. The request shall be in writing, shall specify the reason or reasons why the assessment should be incorrect or unlawful, and shall be filed within sixty (60) days after receipt of the Assessment notice from the Tax Administrator.

3. The written appeal must be sent to:

City of Lancaster  
Attn: Secretary of the Board of Review/ c/o Tax Administrator  
104 East Main St. Room 201  
Lancaster, OH 43130

To confirm receipt of the Appeal, you may contact the Tax Administrator at 740-687-6606.

4. Timeframe:

The Local Board of Tax Review will schedule a hearing to be held within sixty (60) days after receiving the appeal of Assessment. The Taxpayer will receive, by ordinary mail, a notice instructing the Taxpayer of the date of the Appeal Hearing, the location, and the time of the Hearing.

Should the Taxpayer need additional time to prepare, the Taxpayer must request, in writing, an extension of time. This extension should specify the additional time frame necessary to prepare for the Hearing. Such extension request will be sent to the same address and individual as shown in #3 above. The request for extension must be received no later than five working days prior to any scheduled Hearing on this matter.

The Taxpayer has the right to waive the Hearing.

The Board may allow a Hearing to be continued as jointly agreed by both the Taxpayer and the Tax Administrator. In such case, the Hearing must be completed within one hundred twenty days after the first day of the Hearing, unless the parties agree otherwise.

5. The Taxpayer may appear before the Board and may be represented by an attorney at law, a certified public accountant, or other representative.
6. The Board may affirm, reverse, or modify the Assessment or any part of the assessment issued by the Tax Administrator.
7. The Board shall issue a Final Determination on the Appeal within ninety (90) days after the Board's final hearing on the Appeal. A copy of its Final Determination will be sent to all parties to the Appeal, by ordinary mail, within fifteen (15) days after issuing the Final Determination.
8. The Taxpayer and the Tax Administrator both have the right to appeal the Final Determination by the Local Board of Tax Review pursuant to Section 5717.011 of the Ohio Revised Code.