



Local Board of Tax Review

~Agenda~

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Clerk of Council
937-535-1005

June 18, 2026

3:00 PM

- I. Call to Order**
 - A. Roll Call
- II. Approval of Minutes - None**
- III. Business**
 - A. Nomination of Officers
 - B. Review of Rules and Regulations
- IV. Other Business**
- V. Adjournment**

Nomination of Officers

Department: Clerk of Council

Request: Action Item

Item Background and Purpose:

Attachments:

Review of Rules and Regulations

Department: Clerk of Council

Request: Staff Report

Item Background and Purpose:

Attachments:

1. Local Board of Tax Review Rules and Regulations FINAL 6-10-26
2. BTR Procedures FINAL 6-10-26
3. BTR Conducting a Hearing FINAL 6-10-2026
4. BTR Opinion of Board Member FINAL 6-10-2026
5. BTR Final Determination Fillable Form 6-10-26
6. CITY OF MORaine CONFIDENTIALITY AGREEMENT 5-28-26



Local Board of Tax Review
Rules and Regulations

Effective: _____, 2026

TABLE OF CONTENTS

ARTICLE I: Name of.....2

ARTICLE II: Authorization.....2

ARTICLE III: Definitions.....2

ARTICLE IV: Membership.....2

ARTICLE V: Officers..... 2

ARTICLE VI: Removal. 2

ARTICLE VII: Meetings 3

ARTICLE VIII: Proceedings3

ARTICLE IX: Rules and Regulations..... 4

ARTICLE X: Official Records 4

ARTICLE I: NAME OF

The name of the Board shall be the City of Moraine Local Board of Tax Review. (BTR or Board).

ARTICLE II: AUTHORIZATION

The authorization for the establishment of the BTR is set forth in the Ohio Revised Code (ORC) Chapter 718 and Moraine Codified Ordinance Section 185.18.

All meetings are governed by the most current issue of Robert's Rules of Order.

ARTICLE III: DEFINITIONS

"Taxpayer" shall have the same definition as found in ORC Chapter 718 and Moraine Codified Ordinance Chapter 185.

ARTICLE IV: MEMBERSHIP

1. This Board shall consist of a total of three (3) members. Two (2) members shall be appointed by Council to serve two-year terms without compensation and one (1) member will be appointed by the City Manager and shall serve at his/her discretion. There is no limit on the number of terms a member may serve if the member is reappointed by Council.
2. The Board member appointed by the City Manager may be an employee of the City but may not be the Director of Finance or equivalent office, or the tax administrator or other similar officer or an employee directly involved in municipal tax matters or any direct subordinate thereof.
3. Council appointees may not be employees, elected officials or contractors of the City at any time during their term or in the five (5) years immediately preceding their appointment.
4. Each member of the BTR shall sign a "Confidentiality Agreement", witnessed by the Secretary or Law Director. There is no time limitation on this Confidentiality Agreement. All BTR members shall be bound by the Confidentiality Agreement even after expiration of their term as a Board member.

ARTICLE V: OFFICERS

1. The Board, which consists of three members, shall choose one member to serve as Chairperson and one member to serve as Secretary, by majority vote. The Chairperson shall conduct the hearing and be responsible for ruling on all procedures and evidentiary matters. The Chairperson shall gather all confidential documents (including any audio recordings) and return to the secure location of the Tax Administrator at the conclusion of each hearing.
2. The Secretary shall be responsible for scheduling all hearings and meetings, as well as keeping the minutes of each. The Secretary shall also provide written notification regarding scheduled

hearings to the taxpayer and the Director of Finance.

ARTICLE VI: REMOVAL

1. By concurrence of four (4) or more of its members, Council has the power to remove any member of a Board or Commission for just cause, including malfeasance, misfeasance, or nonfeasance. To remove such a member, Council must give the member a copy of the charges against the member and afford the member an opportunity to be publicly heard in person or counsel in the member's own defense upon not less than ten (10) days' notice. The decision of Council to remove a member is final and not appealable. (See ORC 718.11 and Charter Section 7.5)
2. A member who, for any reason, ceases to meet the qualifications for the position prescribed by Moraine Codified Ordinance 185.18 shall resign immediately by operation of law.
3. A vacancy in an unexpired term shall be filled in the same manner as the original appointment within sixty (60) days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term shall hold the office for the remainder of such term. No vacancy shall impair the power and authority of the remaining members to exercise all of the powers of the Board.
4. A member who has a conflict of interest of any kind with an upcoming hearing, taxpayer or case shall immediately notify the other members of the BTR and Secretary. The board member will immediately be excused from serving on the matter where a conflict exists.
5. If a member is temporarily unable to serve on the Board due to a conflict of interest, illness, absence or similar reason, Council or the City Manager, whichever appointed the member, shall appoint another individual to temporarily serve on the Board in the member's place. This appointment shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.
6. No member of the BTR shall arrive at any meeting or hearing under impairment of any kind that could affect their ability to perform the functions of their position on the Board. Any member observing another member who appears to be under impairment shall immediately call for a postponement of the meeting or hearing and shall notify the Secretary. The Secretary shall notify Council or the City Manager, whichever appointed the member. Council or the City Manager shall immediately begin an investigation and determine whether or not the member is fit to serve in their capacity as a member of the Board.

ARTICLE VII: MEETINGS

All hearings of the Board are not meetings of a public body subject to Section 121.22 of the ORC and for this reason, such hearings shall not be open to the public and only those parties and their authorized representative(s), if any, to the case maybe present during the hearing. In the event that a quorum cannot be present, the Chairperson or Secretary shall have the authority to cancel or

reschedule the meeting as needed. (ORC 718.11)

ARTICLE VIII: PROCEEDINGS

1. Any taxpayer who has been issued an assessment may appeal the assessment to the Board by filing a written request with the Board specifying the reason(s) why the assessment should be deemed incorrect or unlawful. This request must be filed within sixty (60) days after the taxpayer receives the assessment.
2. The Board shall schedule a hearing to be held within sixty (60) days after receiving an appeal of an assessment, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the Board and/or may be represented by an attorney at law, certified public accountant or other representative. The Board may allow a hearing to be continued as jointly agreed to by the parties. In such case, the hearing must be completed within one hundred twenty (120) days after the first day of the hearing unless the parties agree otherwise.
3. Upon the Board scheduling a hearing to consider a taxpayer's appeal, the taxpayer and the Director of Finance shall be notified, in writing, of the date, time and place of said hearing. The notice shall be mailed to the taxpayer at the address indicated on the taxpayer's Request for Appeal by certified mail.
4. Upon commencement of a hearing to consider the taxpayer's appeal, the Director of Finance, or his/her designee, shall present evidence as to the basis for the taxpayer's tax liability. Upon completion of this presentation, the taxpayer shall be permitted to present any evidence or call any witnesses, which are relevant to his/her appeal. Upon the taxpayer's completion of the presentation of all evidence, the Director of Finance, or his/her designee, may present any rebuttal evidence relevant to the evidence presented by the taxpayer. Once all evidence has been presented, the Board may ask questions relevant to the appeal.
5. The Board may affirm, reverse or modify the tax administrator's assessment or any part of that assessment. A unanimous vote shall be required to reverse the decision of the tax administrator. A majority vote shall be required to approve or modify the decision of the tax administrator.
6. The Board shall issue a final determination on the appeal within ninety (90) days after the Board's final hearing on the appeal is heard. The determination and a record of the appeal shall be filed with the Secretary within fifteen (15) days upon the issuance of a final determination. A copy of the Board's final determination shall be sent by ordinary mail to all of the parties to the appeal within fifteen (15) days after issuing the final determination. (ORC 718.11). The taxpayer or the tax administrator may appeal the Board's final determination as provided in section 5717.011 of the Ohio Revised Code. (ORC 718.11)

ARTICLE IX: RULES AND REGULATIONS

The rules governing the Board's procedures shall be in writing and may be amended as needed by a majority vote of the Board. The rules may not conflict with the provisions of Section 718.11 of the Revised Code, or Ordinance 185 of the Municipality.

ARTICLE X: OFFICIAL RECORDS

Records of the Board are not public records available for inspection under Section 149.43 of the ORC. For this reason, any documentation, copies of returns or reports, final determinations or working papers for each case must be maintained in a secure location under the control of the Tax Administrator.

No member of the Board may remove such documentation, copies of returns or reports, final determinations or working papers from the hearing.

Approved by members of the Board: _____, 2026.

APPROVED AS TO FORM:

Martina Dillon, Law Director

City of Moraine

Local Board of Tax Review Procedural Guide

1. When the Income Tax Administrator receives an appeal from a taxpayer, he/she shall notify the Director of Finance. The Director of Finance shall then provide a copy of the appeal to the Secretary.
2. The Secretary shall notify the Board of Tax Review and schedule a hearing to be held within 60 days of the date the appeal was received.
3. Once the hearing has been scheduled, the Secretary shall notify the taxpayer and the Director of Finance, in writing, of the date, time and place of said hearing. The notice shall be mailed to the taxpayer at the address indicated on the taxpayer's Request for Appeal by certified mail.
4. The Secretary shall ensure that an audio recording can be obtained at the location, date and time of the scheduled hearing. The audio recording shall be treated as confidential information and shall be stored in a secure location under the control of the Income Tax Administrator.
5. The Chairperson of the Board shall conduct the hearing using a "Conducting a Hearing" form provided by the Secretary. The Secretary shall be responsible for keeping the minutes of the hearing. The "Conducting a Hearing" form and minutes shall be treated as confidential information which shall be stored in a secure location under the control of the Income Tax Administrator.
6. The Chairperson shall notify the taxpayer that the meeting will be recorded. If taxpayer objects, it shall go on record as such. The Chairperson shall then notify taxpayer that minutes will be taken and retained and stop the recording.
7. At the conclusion of the final hearing, each member of the Board shall complete an "Opinion of Board Member" form; indicating their decision of the Appeal, the reasons for affirming, reversing or modifying the decision of the Income Tax Administrator. These forms are treated as confidential information and shall be stored in a secure location under the control of the Income Tax Administrator.
8. The Secretary shall review all three of the "Opinion of Board Member" forms and draft a final determination on the "Final Determination" form within 90 days from the final hearing date. The original of this form shall be kept with the "Opinion of Board Member" forms and treated as confidential information which shall be stored in a secure location under the control of the Income Tax Administrator.
9. Once the "Final Determination" form and minutes have been drafted by the Secretary, a meeting shall be scheduled with the Board. The meeting shall be held within 90 days from the final hearing date. The Secretary keeps minutes for the meeting. The Board shall approve the minutes from the hearing and the draft of the final determination. Once approved, all board members shall sign and date the "Final Determination" form which shall be attested by the Secretary.

10. Within 15 days of the Board approving the final determination, the Secretary shall provide a copy to all the parties to the appeal by ordinary mail.

City of Moraine

Local Board of Tax Review Conducting a Hearing

Hearing Number: _____ Appellant: _____

	Notify all attendees that the hearing will be audio recorded. If the taxpayer objects, notify the taxpayer that minutes will be taken and retained, then stop recording.
	Introductions
	The Chairperson or Law Director shall administer an oath to all who will testify before the Board
	Ask City to present its case
	Ask Appellant (or his/her representative) to present its case
	Ask if City wants to respond to Appellant's statements
	After cases have been presented, the Tax Review Board can question both the Appellant and the City of Moraine
	Once all members of the board have had the opportunity to ask questions, inform the Appellant that a written decision will be mailed
	Recess to Private Deliberation and excuse the Appellant, Appellant representatives and City of Moraine Representatives
	Each Board Member completes an "Opinion of Board Member" form. These forms are then given to the Chairperson
	All materials, audio recordings, forms and other documents used for the meeting/hearing were returned to the Income Tax Administrator

As Chair of the Board of Tax Review, I hereby state that to the best of my ability, the procedures outlined above were followed.

Date: _____ Chairperson Signature: _____

CITY OF MORAINE, OHIO

CONFIDENTIALITY AGREEMENT

MORAINE CODIFIED ORDINANCE SECTION 185.14 CONFIDENTIALITY.

(A) Any information gained as a result of returns, investigations, hearings, or verifications required or authorized by ORC 718 or by the Charter or Ordinance(s) of the Municipality is confidential, and no person shall access or disclose such information except in accordance with a proper judicial order or in connection with the performance of that person's official duties or the official business of the Municipality as authorized by ORC 718 or the Charter or ordinance(s) authorizing the levy. The Tax Administrator of the Municipality or a designee thereof may furnish copies of returns filed or otherwise received under this chapter and other related tax information to the Internal Revenue Service, the State Tax Commissioner, and Tax Administrators of other municipal corporations.

INTERNAL REVENUE CODE SECTION 7213

(a) Returns and return information.

(1) Federal employees and other persons.--It shall be unlawful for any officer or employee of the United States or any person described in section 6103(n) (or an officer or employee of any such person), or any former officer or employee, willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)). Any violation of this paragraph shall be a felony punishable upon conviction by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution, and if such offense is committed by any officer or employee of the United States, he shall, in addition to any other punishment, be dismissed from office or discharged from employment upon conviction for such offense.

(2) State and other employees.--It shall be unlawful for any person (not described in paragraph (1)) willfully to disclose to any person, except as authorized in this title, any return or return information (as defined in section 6103(b)) acquired by him or another person under subsection (d), (i)(1)(C), (3)(B)(i), or (7)(A)(ii), (k)(10), (13), (14), or (15), (l)(6), (7), (8), (9), (10), (12), (15), (16), (19), (20), or (21) or (m)(2), (4), (5), (6), or (7) of section 6103 or under section 6104(c). Any violation of this paragraph shall be a felony punishable by a fine in any amount not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

(3) Other persons.--It shall be unlawful for any person to whom any return or return information (as defined in section 6103(b)) is disclosed in a manner unauthorized by this title thereafter willfully to print or publish in any manner not provided by law any such return or return information. Any violation of this paragraph shall be a felony punishable by a fine in any amount

not exceeding \$5,000, or imprisonment of not more than 5 years, or both, together with the costs of prosecution.

I HAVE READ THE ABOVE AND UNDERSTAND THE PENALTY PROVISIONS IF TAX INFORMATION IS IMPROPERLY DISCLOSED BY ME. I AGREE TO KEEP STRICTLY CONFIDENTIAL ALL SUCH INFORMATION.

Name Printed: _____

Signature: _____

Date: _____