

RULES OF THE MAYFIELD VILLAGE BOARD OF TAX REVIEW

Adopted: September 29, 2025

Section 1. Authority and Purpose.

- 1) The Mayfield Village Board of Tax Review is authorized to hear appeals as provided in ORC Chapter 718 and Chapter 176 of the Codified Ordinances of Mayfield Village, adopted by Council in October, 2015 by Ordinance 2015-23.
- 2) Whenever the Tax Administrator issues an assessment, the Tax Administrator shall notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed.
- 3) Pursuant to Section 176.21(F), the Board of Tax Review shall adopt rules governing its procedures. These rules were adopted by the Mayfield Village Board of Tax Review on September 29, 2025.

Section 2. Board Membership.

- 1) The Board of Tax Review shall consist of three members. Two members shall be appointed by the legislative authority of the Village, but such appointees may not be employees, elected officials, or contractors with the Village at any time during their term or in the five (5) years immediately preceding the date of appointment. One member shall be appointed by the Mayor of the Village. This member may be an employee of the Village but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof. Members shall not be compensated by the Village.
- 2) The term for members of the Board of Tax Review of the Village shall be two (2) years. There is no limit on the number of terms that a member may serve if the member is reappointed by the legislative authority.
- 3) The Board of Tax Review shall meet on an as-needed basis when an appeal or other business comes before it.
- 4) Members of the Board shall elect a Chair to conduct all meetings. Members of the Board shall also elect a Secretary to receive and distribute all appeal materials and schedule meetings of the Board. The Chair and the Secretary shall serve in those positions for the two-year appointment term.
- 5) The Board member appointed by the Mayor of the Village shall serve at the pleasure of the Mayor.
- 6) Members of the Board of Tax Review appointed by the legislative authority may be removed by the legislative authority by majority vote for malfeasance, misfeasance, or nonfeasance in office. To remove such a member, the legislative authority 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 by counsel in the member's own defense upon not less than ten days' notice. The decision by the legislative authority on the charges is final and not appealable.

7) A member of the Board of Tax Review who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

8) 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 for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board of Tax Review shall impair the power and authority of the remaining members to exercise all the powers of the Board of Tax Review.

9) If a member is temporarily unable to serve on the Board of Tax Review due to a conflict of interest, illness, absence, or similar reason, the legislative authority, or the Mayor if the Mayor appointed the member, shall appoint another individual to temporarily serve on the Board of Tax Review in the member's place. The appointment of such an individual shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

10) The rules in the current edition of Robert's Rules of Order shall govern the Board of Tax Review in all cases to which they apply and do not conflict with the specific provisions of these Rules and Regulations or any special rules that the Board of Tax Review may adopt.

Section 3. Appeal Procedures.

1) Any person who has been issued an assessment may appeal the assessment to the Board of Tax Review by filing a request with the Board of Tax Review at 6622 Wilson Mills Road, Mayfield Village, OH 44143, Attn: Board Secretary. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within sixty (60) days after the taxpayer receives the assessment.

2) The Board of Tax Review 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 of Tax Review and may be represented by an attorney at law, certified public accountant, or other representative. The Board of Tax Review may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within one hundred and twenty (120) days after the first day of the hearing unless the parties agree otherwise.

3) The Board of Tax Review may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The Board of Tax Review shall issue a final determination on the appeal within ninety (90) days after the Board of Tax Review's final hearing on the appeal and send a copy of its final determination by ordinary mail to all of the parties to the appeal within fifteen (15) days after issuing the final determination. A copy of the final determination may also be emailed if requested by the taxpayer. The taxpayer or the Tax Administrator may appeal the Board of Tax Review's final determination as provided in Section 5717.011 of the ORC.

Section 4. Hearings.

1) The Board of Tax Review shall keep a record of its transactions. All hearings shall be recorded. Such records and recordings are not public records available for inspection under Section 149.43 of the ORC, however, in the case of a Board decision being appealed to the State Board of Tax Appeals or the Court of

Common Pleas, a transcript of the hearing will be provided. Recordings shall be kept for sixty (60) days, until the appeal period expires.

2) Hearings requested by a taxpayer before a Board of Tax Review created pursuant to this section are not meetings of a public body subject to Section 121.22 of the ORC. Hearings are to be conducted privately to protect the taxpayer's confidentiality and any information gained as a result of any returns, investigations, hearings or verifications required or authorized shall be confidential except for official purposes or except in accordance with proper judicial order.

3) Generally, appeals are generated by a taxpayer contesting a decision of the Tax Administrator or appealing the imposition of fines or interest penalties. The Tax Administrator may also bring procedural matters before the Board.

4) An agenda, copies of any written appeals, and minutes from the previous meeting will be provided to members of the Board of Tax Review by the Secretary not less than forty-eight (48) hours prior to the scheduled meeting.

5) The Chair shall call the meeting to order when a quorum is present. The Board of Tax Review will address appeals in the order they appear on the agenda, unless the Chair finds cause to conduct the hearing in a different order, followed by tabled appeals, rulings, and requests for reconsideration. At its discretion, the Board of Tax Review may or may not reconsider a prior ruling upon a taxpayer's or the Tax Administrator's written request.

6) The taxpayer or the taxpayer's representative will present its case, followed by a response from an appropriate representative from Mayfield Village.

7) The members of the Board of Tax Review will be permitted to ask questions of both the taxpayer and the Village.

8) The taxpayer and his or her representative will be excused and the Board members will discuss the case. Any member of the Board of Tax Review may make a motion to affirm, reverse or modify the Tax Administrator's decision appealed from, uphold the assessment of tax or the imposition of fines and/or interest penalties, waive the fines and/or interest penalties, or adjust the tax or fines and/or interest penalties. If the motion is seconded, at the conclusion of any discussion, the Chair will put the motion to a vote of Board members present. Each member's vote will be recorded along with any statements regarding rationale. Statements of dissent, if any, will also be entered into the record.

9) The taxpayer will be notified, in writing, of the Board of Tax Review's decision within fifteen (15) days of the Board issuing a final determination via U.S. Mail and/or e-mail, at the taxpayer's request. At the Board of Tax Review's discretion, the rationale for its decision will be included in the notification and/or findings of fact. The Secretary shall prepare the notification and circulate it to the Board members prior to distribution.