

## Taxpayers' Rights and Responsibilities

Taxpayers are afforded rights with respect to municipal tax issues and they have responsibilities as well. Ohio Revised Code states these rights and responsibilities in the below definition. Within this definition, applicable code sections are listed covering a variety of aspects. Following the definition is a brief summary of the content of these code sections. For more information refer to the Ohio Revised Code sections cited, as well as the Village of Ottawa Hills (VOH) Tax Ordinance 2015-10 citations.

**ORC Section 718.01(QQ)** "Taxpayers' rights and responsibilities" means the rights provided to taxpayers in sections 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011, and 5717.03 of the Revised Code and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718 of the Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

- ORC Section 718.11 (VOH Section 18) mandates the operations of the Local Board of Tax Review; the appeal procedures for taxpayers who disagree with the Tax Commissioner's "written decision," and the timeframes in which appeals and responses must be made.
- Section 718.12 (VOH Section 19) specifies the statute of limitations for local tax offices to bring civil action to recover municipal income taxes balances, to prosecute offenses, to file refund claims (VOH Section 9.096), and to amend local returns in response to state or federally amended or adjusted returns (VOH Section 9.095(A)(2)).
- Withholding tax refund requests are discussed in 718.19 (VOH Section 9.096).
- Examination procedures are provided in 718.23 (VOH Section 13.133).
- Audit procedures are contained in 718.36 (VOH Section 11).
- Taxpayers aggrieved by the tax administrator are permitted to take action against the municipality in section 718.37.
- When the Tax Administrator issues an opinion, procedures will differ from when a "written decision" is made by the Tax Commissioner. Section 718.38 discusses Tax Administrator Opinions. For our office, when the Tax Administrator issues an opinion, it is akin to the "opinion of the Tax Administrator" (VOH Section 16). When our Village Tax Commissioner issues a "written decision," it is subject to appeal by board of review and will be in the line with an assessment if any balance was due or a refund denied. Assessments are defined in ORC 718.01(PP) and in VOH Section 3(B).
- Sections 5717.011 and 5717.03 explain procedures for appeals beyond the Local Board of Tax Review.

Ohio Revised Code: <http://codes.ohio.gov/orc/718>.

Village of Ottawa Hills Income Tax Ordinance 2015-10 is posted at [www.ottawahills.org](http://www.ottawahills.org)