

## **TAXPAYERS' RIGHTS AND RESPONSIBILITIES**

Section 196.03(48)

**“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 Ohio Revised Code and any corresponding ordinances of the Municipality, and the responsibilities of taxpayers to file, report, withhold, remit, and pay municipal income tax and otherwise comply with Chapter 718 of the Ohio Revised Code and resolutions, ordinances, and rules adopted by a municipal corporation for the imposition and administration of a municipal income tax.

These rights and responsibilities include, but are not limited to, the following:

- The municipal corporation shall maintain a Local Board of Tax Review to hear appeals of the taxpayer on assessments issued by the Tax Administrator. The Taxpayer or the Tax Administrator may appeal the Final Determination of the Local Board of Tax Review.
- Civil actions to recover municipal income tax, penalties and interest have time limits.
- Taxpayer has a prescribed manner in which to request a refund from the Tax Administrator.
- Taxpayer has a required responsibility to timely and accurately file annual returns, reports, documents, and to timely remit all taxes due on such annual returns, reports, documents and filings.
- Taxpayer has a required responsibility to allow examination of their books, papers, records, and federal and state income tax returns by the Tax Administrator.
- At or before the commencement of an audit (where the Tax Administrator has ordered the appearance of the Taxpayer), the Tax Administrator shall inform and provide the Taxpayer with certain information regarding the audit.
- Taxpayer has certain recourse if aggrieved by an action or omission of the Tax Administrator, their employee or an employee of the municipal corporation.