

**AMENDMENT TO THE VILLAGE OF HIRAM INCOME TAX CODE**

**SECTION 181.13 BOARD OF TAX APPEALS.**

A. The Board of Tax Appeals is hereby created, and shall be maintained to hear appeals. The Board of Tax Appeals shall consist of three *standing or regular* members, who shall be adult electors of the Village, appointed by the Mayor, with the approval of Council. The term of all members shall be four (4) years, except that the terms of two of the members of the first commission so appointed shall be two (2) years. Members of the Board of Appeals shall not hold any other office or employment with the Village of Hiram.

*1) In addition to the three members established in Paragraph A. above, there shall be one alternate member for the Board of Tax Appeals, who shall be an adult elector of the Village, appointed by the Mayor, with the approval of Council. This alternate shall serve for a term of four (4) years from the date of appointment, and shall serve as a member of the Board only in the event a standing or regular member of the Board is unavailable, or unable to participate because of a conflict of interest.*

E *Two of members of the Board of Tax Appeals (either standing or regular members or an alternate member appointed in conformity with Paragraph A.1. of this section) shall constitute a quorum and shall be the number needed to take action as a Board. This majority of the Board may affirm, reverse, or modify the Administrator's decision or any part of that decision. The Board shall issue a decision on the appeal within ninety (90) days after the Board's final hearing on the appeal, and send notice of its decision by ordinary mail to all of the parties to the appeal within fifteen (15) days after issuing the decision. The taxpayer or the Administrator may appeal the Board's decision as provided in section 5717.011 of the Ohio Revised Code.*