

## **Taxpayers' Rights and Responsibilities**

Pursuant to Ohio Revised Code 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 Ohio Revised Code and any corresponding ordinances of the City of Findlay or of any municipal corporation for which the City of Findlay administers the income tax; 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 the resolutions, ordinances, rules, and regulations adopted by the City of Findlay, or by any municipal corporation for which the City of Findlay administers the income tax, for the imposition and administration of the municipal income tax.

Subject to all the limitations, restrictions, and prohibitions delineated in Chapter 718 of the Ohio Revised Code and Chapter 194 of the Codified Ordinances of the City of Findlay, Ohio, or any municipal income tax ordinance for which the City of Findlay administers the income tax, the aforementioned rights and responsibilities include, but are not limited to:

- The municipal corporation shall maintain a Local Board of Tax Review to hear taxpayers' appeals of assessments issued by the Tax Administrator. A taxpayer may appeal the Tax Administrator's Final Determination of the Local Board of Tax Review.
- Civil actions to recover municipal income tax, penalties, and interest are subject to time limitations.
- Taxpayers have a prescribed manner in which to request a refund from the Tax Administrator.
- Taxpayers have a 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.
- 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.
- Taxpayers have a responsibility to allow the examination of their books, papers, records, and federal and state income tax returns by the Tax Administrator.