

Taxpayer's Rights and Responsibilities

Ohio Revised Code Section 718.01(QQ)

"Taxpayer's rights and responsibilities" means the rights provided to taxpayers in Ohio Revised Code (ORC) Sections 718.11, 718.12, 718.19, 718.23, 718.36, 718.37, 718.38, 5717.011 and 5717.03 and the responsibilities of taxpayers to file, report, withhold/remit and pay municipal income tax and otherwise comply with chapter 718 of the ORC and the Urbana Municipal Income Tax Ordinance Chapter 171, including any Rules and Regulations adopted by the City of Urbana for the imposition and administration of the municipal income tax. Rights and responsibilities include, but are not limited, to the following:

- The City of Urbana shall maintain a local board of tax review to hear appeals of the taxpayer;
- Civil actions to recover municipal income taxes, penalties and interest shall commence within the time limitations noted in ORC Section 718.12;
- Taxpayer has a prescribed manner to request refunds from the City of Urbana;
- 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, the Tax Administrator shall inform and provide the taxpayer with information regarding the audit including the roles of the Tax Administrator and the taxpayer and provide a statement of the taxpayer's rights;
- A taxpayer has certain recourse if aggrieved by an action or omission of the Tax Administrator, their employee, or an employee of the municipal corporation;
- The taxpayer may request an "opinion of the Tax Administrator" with respect to whether or how certain income, source of income, or transaction will be taxed;
- The taxpayer or the Tax Administrator may appeal a final determination of the local board of tax review.