

ORDINANCE NO. 3 , 2016

**AN ORDINANCE AMENDING SECTION 44.13 OF THE CODE OF ORDINANCES
CONCERNING APPOINTMENT OF THE BOARD OF REVIEW**

WHEREAS, Council did adopt an updated Tax Code to be effective January 1, 2016 to meet the statutory mandates of Amended Substitute House Bill 5; and

WHEREAS, under Section 44.1.8 of the new Code, the City has adopted the procedure, mandated by the State, for the appointment of the Board of Tax Review and the process for appeal to the Board of Tax Review; and

WHEREAS, the current Code must remain in place to govern tax years prior to January 1, 2016; and

WHEREAS, Council does desire to update current Code Section 44.13, *Board of Review*, to provide a consistent process for the appointment of the Board of Review while transitioning to the new Code.

NOW THEREFORE, BE IT ORDAINED by the Council of the City of Montgomery, Hamilton County, Ohio, that:

SECTION 1. Section 44.13, Board of Review, of the Montgomery Code of Ordinances is hereby amended to create a consistent process for tax appeals for all tax years prior to January 1, 2016 which will mirror the process for Board appointments in the new Code while the City transitions to its new Code outlined in Chapter 44.1. Section 44.13 of the current Code of Ordinances shall read as follows:

44.13 BOARD OF TAX REVIEW

(A) Composition. The Board of Tax Review shall consist of three members. The three members of the Board of Tax Review must be domiciled in the City of Montgomery, Ohio. Two members shall be appointed by the Montgomery City Council,

which may also appoint an alternate to serve when there may be a conflict, illness, temporary absence or similar reason. The Council appointees may not be employees, elected officials, or contractors with the City at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the City Manager. This member may be an employee of the Municipality, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(B) Term. The term for members of the Board of Tax Review appointed by the City Council shall be two years. There is no limit on the number of terms that a member may serve should the member be reappointed by the City Council. The Board member appointed by the City Manager shall serve at the discretion of the City Manager.

(C) Removal. Members of the Board of Tax Review appointed by the City Council may be removed by the City Council as set forth in Section 718.11(A)(4) of the Revised Code. A member of the Board who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(D) Vacancies. A vacancy in an unexpired term shall be filled in the same manner as the original appointment within sixty days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the Board shall impair the power and authority of the remaining members to exercise all the powers of the Board.

(E) Temporary Appointment. If a member is temporarily unable to serve on the Board due to a conflict of interest, illness, absence, or similar reason, the alternate

designated by City Council temporarily shall serve in the place of a Council appointed member's absence. The City Manager shall appoint another individual to temporarily serve on the Board in the member's place if the City Manager appointed member is absent. This appointment shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

SECTION 2. The initial Term of appointment for Members appointed by City Council shall commence upon the effective date of this Ordinance and continue until January 31, 2017. Thereafter, Members appointed by City Council shall serve two (2) year terms.

SECTION 3. Current Code Section 44.13(A) is hereby repealed. All other parts of Section 44.13 are hereby ratified and reaffirmed.

SECTION 4. This Ordinance shall take effect the earliest opportunity as allowable by law.

PASSED: March 2, 2016

ATTEST: Connie M. Gaylor
Connie M. Gaylor, Clerk of Council

Christopher P. Dobrozsi
Christopher P. Dobrozsi, Mayor

APPROVED AS TO FORM:
Terrence M. Donnellon
Terrence M. Donnellon, Law Director