

LANCASTER INCOME TAX BOARD OF APPEAL PROCEDURES

The Lancaster Income Tax Ordinance provides a formal process for any aggrieved person to appeal a decision of the Lancaster Income Tax Department. The appeal is made to a Board of Appeal that consists of three (3) individuals appointed by the Mayor of the City of Lancaster.

In order to be make a valid request for appeal, all of the following conditions must be met:

1. The taxpayer must have filed with Lancaster all required tax returns and other documents concerning the issue in question; and
2. the appeal must be formally requested (in the manner set out below) within 30 days from the date that the Tax Commissioner or his representative issued a written decision that the taxpayer wishes to appeal; and
3. the request for appeal must cite the specific provision(s) of the Lancaster Income Tax Ordinance that the Tax Commissioner or his representative has not applied correctly.

Appeal Procedure

To file an appeal, write a letter requesting a hearing and briefly explaining what you want to appeal. Be sure to include specific reference to the Income Tax Ordinance provision that was applied incorrectly. Please include in your letter a telephone number where you can be contacted during the day.

Put your letter in an envelope and send (or deliver) to:

Board of Appeal, c/o James A. Loffree
Lancaster Income Tax Department
104 E. Main St., 3rd Floor
PO Box 128
Lancaster, OH 43130-0128

The Board of Appeal holds hearings in the City Hall building at 104 E. Main St., Lancaster. Hearings are usually scheduled at 4:45pm on a weekday. After your letter of appeal has been received, you will be contacted to schedule a time, date and specific location for your hearing. If you cannot or choose not to attend the hearing, you need to be sure that your letter contains all relevant facts to be considered by the Board.

The Board of Appeal shall, on hearing, have jurisdiction to affirm, reverse, or modify any ruling or decision, or any part thereof, as provided in Section 181.14 of Lancaster Codified Tax Ordinance 69-63. You will be notified by mail of the Board's decision.

Should you have any questions or need assistance, please contact the Income Tax Department at the above address, or by telephone during weekday business hours of 7:30am to 4:30pm at (740) 687-6606.