

**NOTICE OF APPEAL TO THE BOARD OF TAX APPEALS
FROM A DECISION OF MUNICIPAL BOARD OF APPEAL**

Name (Please Print)

Address City State Zip
Appellant

v.

Municipal Board of Appeal

Address City State Zip

Name of other Appellees, if any

Address of other Appellees, if any
Appellees

Municipal Appeal
Case No. _____

Date Filed at BTA

BTA Case No. _____

READ IMPORTANT FILING INFORMATION ON BACK BEFORE COMPLETING THIS FORM

The Appellant appeals the decision of the Municipal Board of Appeal to the Board of Tax Appeals in the matter of the challenge to the determination of the Municipal Tax Administrator, dated _____ and attached hereto.

The Municipal Board of Appeal's determination was received on _____ and originally arose from the filing of a challenge to _____ (type of tax/return) for the tax year(s) _____. The amount in controversy is _____.

Appellant specifies the following as grounds for the appeal: (Attach additional sheets, if necessary.)

FOR ALL FUTURE NOTICES:

Mailing Address

City State Zip

(_____) _____
Phone Number

(_____) _____
Fax Number (If any)

Appellant or Representative (signature)

Print Name and Title of Representative

Date

INSTRUCTIONS FOR APPELLANT

This form may be used when an appeal is made to the Board of Tax Appeals from a decision of a Municipal Board of Appeal under the provisions of R.C. 5717.011. Alternatively, an appeal may be taken to the court of common pleas as otherwise provided by law. R.C. 5717.011. This form is not intended to be a comprehensive review of the issues that may arise when filing a notice of appeal before the Board of Tax Appeals.

A COPY OF THE NOTICE OF APPEAL MUST BE FILED WITH THE BOARD OF TAX APPEALS, MUNICIPAL BOARD OF APPEAL AND THE OPPOSING PARTY. The notice of appeal may be filed in person or by certified mail, express mail, or authorized delivery service as provided in R.C. 5703.056, and all copies must be filed within sixty days after the appellant receives notice of the decision issued by the municipal board of appeal. Otherwise, the Board of Tax Appeals will be without jurisdiction to hear and determine the appeal. If a notice of appeal is filed by certified mail, express mail, or authorized delivery service, the date of the United States postmark placed on the sender's receipt by the postal service or the date of receipt recorded by the authorized delivery service at the time of collection shall be treated as the date of filing.

Attach a copy of the decision of the Municipal Board of Appeal as Exhibit A. The form contains space for listing the specifications of error. If additional space is necessary, attach additional sheets of paper as Exhibit B.

MUNICIPAL BOARD OF APPEAL REQUIREMENTS

The Municipal Board of Appeal is required by R.C. 5717.011(C) to certify to the Board of Tax Appeals a transcript of the record of the proceedings of the Municipal Board of Appeal on the original challenge, and all evidence considered by it in connection with the challenge. If the issue being appealed is addressed in a municipal corporation's ordinance or regulation, the tax administrator shall provide a copy of the ordinance or regulation to the Board of Tax Appeals. R.C. 5717.011(D).