

**VILLAGE OF FORT RECOVERY  
DEPARTMENT OF TAXATION**

ROGER M. BROERMAN, MAYOR  
CATHERINE M. FRANKE, TAX ADMINISTRATOR

201 SOUTH MAIN STREET  
PO BOX 459  
FORT RECOVERY, OH 45846  
(419) 375-4580

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**NOTICE  
YOUR RIGHT TO APPEAL**

Any decision making a change to your Village of Ft. Recovery income tax return may be appealed to the Income Tax Board of Review by following the instructions below.

1. Within thirty (30) days after the Tax Administrator issues a decision, the taxpayer must write a letter to the Board of Review requesting a hearing and briefly explain what you want to appeal and how the Tax Administrator's decision is deemed incorrect or unlawful.
2. Put your letter in an envelope and send (or deliver to 201 S. Main St.) to the above address, c/o the Income Tax Board of Review.
3. The Board holds the hearings at 201 South Main Street, Ft. Recovery, Ohio. You will be notified of the time and place by first-class mail. Hearings are scheduled within forty-five (45) days after receiving the request, unless you waive a hearing. If you do not waive the hearing, you may appear before the Board and may be represented by an attorney at law, certified public accountant, or other representative. Hearings are usually scheduled after 5:30 p.m. on weekdays.
4. If you cannot attend the hearing at the time scheduled, contact the Tax Department. Every attempt will be made to reschedule the hearing or you may appeal in writing. Be certain your letter contains all relevant facts.
5. The Board shall, on hearing, have jurisdiction to affirm, reverse, or modify all or any part of a ruling or decision, provided in Section 13 of Ordinance 1984-10.
6. The Board of Review consists of three (3) representative citizens of the taxing authority. This is a non-compensated committee appointed by the Mayor.
7. The Board will make a decision on the appeal within ninety (90) days after the final hearing on the appeal. You will be notified by first-class mail within fifteen (15) days of the Board's decision.
8. Should you have any questions or need assistance, please contact the Income Tax Department at the above address (201 S. Main Street) or phone number.