

City of Stow

Taxpayer's Rights

(Section 195.95 of Stow Codified Ordinances)

The following rights and considerations apply to every taxpayer or potential taxpayer in the City of Stow:

(a) Courtesy and Consideration. As a taxpayer or potential taxpayer, you are entitled to courteous, considerate and fair treatment from Stow Tax Department employees at all times. If you ever feel that you are not being offered such treatment, you should inform the City Tax Administrator. If your complaint is about the Tax Administrator, you should contact the Finance Director, Mayor or the President of Council.

(b) Payment of Only the Required Tax. You are liable only for the correct amount of tax which is due and payable. Equal standards of payment are required to be consistently and fairly applied to all taxpayers.

(c) Your Return May Be Questioned. The City Tax Department reviews all tax returns for correctness. If we inquire about your return or select it for further examination, it does not suggest that you are dishonest or that something is wrong. It only indicates that something needs to be clarified. The examination may or may not result in more taxes being assessed. We may close your case without change to your return or you may receive a refund.

(d) Examination and Inquiries by Mail. The City Tax Office handles most examinations and inquiries by mail. If necessary, we shall send you a letter with either a request for more information or a reason why we believe a change needs to be made in your return. If you provide the requested information or a suitable explanation, a personal interview will probably not be needed. However, you may request a personal interview if you wish or we may schedule a personal interview to review your records.

(e) Examination by Interview. If we request a personal interview to review your records, you may bring your records to the Stow Tax Office and leave them or you may stay while we review and/or copy your records. The amount of time involved will depend upon the volume and orderliness of the records. We will try to schedule your examination at a reasonable time that is convenient for you. However, if the parties are unable to agree, the Stow Tax Department has the authority to make the final determination of how, when and where the examination will take place.

(f) Representation. Throughout your dealings with the Tax Department and its employees, you can represent yourself or your tax preparer or attorney may represent you. Most differences can be settled by presenting additional facts or information. It is not required to have a tax preparer or attorney appear for you. However, if at any time during a tax review you want to consult an attorney or your tax preparer or any other person you wish to represent you, we will stop and reschedule the interview. However, we cannot suspend the interview if you are there because of an administrative summons. In such case, provisions for representation shall be made prior to the start of the interview.

(g) Explanation of Additional Tax Liability. If we suggest or request any changes to your return or tax liability, we shall explain the reasons for the changes or the levy of additional taxes. You should not hesitate to request information or to ask about anything that is unclear to you. Whenever you owe additional taxes, we shall send you a bill stating

the reason for the invoice as well as any amounts you may owe, including interest and penalties, if applicable. You have the right to have your bill adjusted if it is incorrect. Please let us know immediately if you believe we have sent you an incorrect bill. If you believe that you are entitled to a refund, file the request with the tax Administrator at the earliest possible date.

(h) Interest. You are liable for interest on additional taxes that you owe, if such taxes were not paid by the appropriate due date. Interest is calculated from the original due date of the payment.

(i) An Appeal of the Examination Findings. If you don't agree with the review or examination findings, you have the right to appeal them. If, within thirty days from the date of the findings, you wish to appeal, you shall state your reasons for such appeal in writing and mail or present such appeal to the Tax Administrator who will schedule a hearing before the Stow Income Tax Board of Review as soon as possible. Most differences can be settled through this appeal system without expensive and time-consuming court trials. If the matter cannot be settled to your satisfaction by the Income Tax Board of Review, you may pursue your case through the court system.

(j) Cancellation of Penalties. You have the right to ask that certain penalties or interest be cancelled (abated) by the Tax Administrator if you can demonstrate reasonable cause for the filing or payment failure that led to the penalty. Interest and penalties are assessed as defined in Section 195.70. The appeal process described in subsection (i) hereof also applies to the assessment of penalties and interest.

(k) Payment Arrangements. You are required by law to make every effort to pay your taxes in full when they are due. If you can't, you should pay as much as you can and contact the Tax Office immediately to attempt to arrange a payment plan. We may ask you for a complete financial statement to determine your ability to pay the amount due. Based on your financial condition, you may qualify for an installment agreement. If a payment agreement is approved, it shall be prepared in writing for the protection of all concerned. We shall provide you with copies of all agreements you make with the Tax Department. If we approve a payment agreement, the agreement shall stay in effect only if:

- (1) You give correct and complete financial information.
- (2) You pay each installment on time.
- (3) You satisfy other Stow tax liabilities on time.
- (4) You provide current financial information when asked.

(l) Enforcement. The Tax Office ordinarily does not initiate any enforcement action until after we have tried to contact you and offered you the opportunity to voluntarily pay any taxes due. It is very important for you to respond immediately to our attempts to contact you. If you do not respond, we have no choice but to begin formal enforcement proceedings by civil suit or criminal charges. The penalties for violation of the Income Tax Code are defined in Section 195.99.

(m) Privacy and Confidentiality. You have the right to have your personal and financial information kept confidential. According to both state and local law, all such records are required to be kept confidential and may be used only for official purposes.

(n) Taxpayer Assistance. All City tax forms are designed to be self-explanatory. Except for the more complicated tax situations, most taxpayers will not need the assistance of an accountant or attorney to file a tax return. The City Tax Office attempts to provide limited

free assistance in preparing tax returns. However, the City is not able to offer unlimited professional advice and can guarantee help only to the extent that the department staff is available to do so.

(o) Requests for Information and Documents. Most general information requested from the Tax Office by a taxpayer shall be made available free of charge. This includes pertinent sections of the City Tax Code. Requests for multiple copies of forms and/or copies of the entire City Tax Code, however, are subject to a nominal fee.

(p) Conflicting Provisions. This section is intended only to clarify and generally delineate taxpayers' rights. The actual application of any provision of this chapter shall be as specifically defined in each section of this chapter. In the event of conflict between this section and any other section or provision of this chapter, such other section or provisions shall take precedence over this section.