

ARTICLE 195
Tax Review Board

195.01 Composition, appointment and duties.

CROSS REFERENCES

Department of Administration - see ADM. Art. 133

Assessments - see BUS. REG. & TAX. Art. 301

195.01 COMPOSITION, APPOINTMENT AND DUTIES.

(a) The City Tax Review Board shall be composed of the City Solicitor, City Controller and a third member who shall not otherwise be employed by the City. The third member shall be appointed by the Mayor with the advice and consent of Council for a term of four years and until his successor is appointed and qualifies. A vacancy, occurring other than by expiration of a term, shall be filled for the unexpired term. The members shall serve without compensation for their service. The Board shall be attached to and shall function within the Department of Administration.

(b) The Board member who is not otherwise employed by the City shall be chosen with reference to his qualifications to review the questions raised before the Board and need not be the same person in all cases. In any event, when the question before the Board relates to the imposition, collection and refund of City taxes other than the tax upon the assessed valuation of real estate or the assessment itself of real estate, the third member shall be a qualified accountant. When the question before the Board relates to the assessment placed upon real estate or to the tax imposed thereon, the third member shall be a qualified real estate appraiser.

(c) The Board shall review, upon petition by taxpayers of the City, all questions relating to the imposition, collection and refund of City taxes, including interest and penalties thereon, and shall hear all appeals from the assessments of real property by the City, provided that, in the latter case, it shall adhere to the requirements of general law relating to notice and hearing. It shall, after any such review or hearing, decide the question presented to it and submit its decision to the Business Administrator, who shall be bound thereby unless the party petitioning for review or appealing shall further appeal to the Court of Common Pleas or be sued by the City therein for payment of the tax in question.

(d) In any case where the Board so wishes, it may request the property records clerk to appear before it and present such information as it desires, and it shall be the duty of such clerk to appear and assist the Board. (Ord. 2-1962 §346; Ord. 15-1969 §5.)