

Chapter 5

BOARD OF REVIEW

5.00.00 Composition

The Sandusky Board of Review and equalization shall be comprised of three electors of the City.

5.01.00 Terms

5.01.01 Members of the Board shall serve staggered 3 year terms.

5.01.02 In the first instance, one member shall be appointed for one year, another for two years and a third for the full term of three years.

5.01.03 One member shall be appointed or reappointed annually and, in the event of vacancy, a successor shall be appointed to serve the remainder of the vacated term.

5.02.00 Duties and powers

5.02.01 Operation

A) The members of the Board of Review shall appoint a chairperson and a secretary.

B) With the approval of the Council, they may appoint a recording secretary.

5.02.02 The members of the Board of Review shall have the duty, power and authority to:

A) Examine assessment rolls,

B) Correct any errors or deficiencies found therein, either as to the names, valuations or descriptions; and

C) Of their own motion, or on cause shown, may reduce or increase the valuation of any property found on said rolls, and

D) Add thereto any taxable property in said city that may have been omitted, and shall value the same; and

E) Strike from said rolls any property wrongfully thereon, and

F) Generally to perfect said rolls in any respect by said board deemed necessary and proper,

G) If, on examination, they shall deem the valuation of the several wards (in the event that the city is divided into wards or percents) to be relatively unequal, they shall equalize the same by adding to or deducting from the total valuation of the taxable property in any ward such an amount as, in their judgment, will produce relatively an equal and uniform valuation.

5.02.03 In addition thereto, the members shall perform any other duties provided by law.

5.03.00 Compensation

Compensation shall be set and reviewed by City Council.