

RESOLUTION NO. _____

A RESOLUTION APPOINTING A MEMBER TO THE LOCAL BOARD OF TAX REVIEW
PURSUANT TO LORAIN CODIFIED ORDINANCE SECTION 192.18 AND DECLARING
AN EMERGENCY

WHEREAS, Lorain Codified Ordinance (LCO) 192.18(A) established a Local Board of Tax Review to hear appeals as required by Ohio Revised Code Chapter 718; and,

WHEREAS, LCO 192.18(A) established a three-member Local Board of Tax Review, and that one member of the Board is to be appointed by the top administrative official of the Municipality; and,

WHEREAS, the term of appointment of the current member of the Board will expire on or about January 17, 2026; and,

WHEREAS, the Mayor of the City of Lorain has determined that appointment of the below mentioned individual is in the best interest of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF LORAIN, STATE OF OHIO:

SECTION I. That Mayor Bradley hereby appoints Michelle Pullin to the Lorain Board of Tax Review for a term of two years commencing January 18, 2026 and ending January 17, 2028.

SECTION II That it is found and determined that all formal actions of this Council concerning and resulting to the passage of this resolution were adopted in an open meeting and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION III. That this resolution is hereby declared to be an emergency, the nature of which is the immediate need to appoint the Board Member prior to the expiration of their current term which ends on January 17, 2026, as per LCO 192.18(A) in order to continue to provide the necessary services to residents of the City of Lorain. Therefore, this resolution shall take effect immediately upon its passage and approval by the Mayor provided that it meets the statutory requirements for passage, otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED: _____, 2026

PRESIDENT OF COUNCIL

ATTEST: _____, 2026

CLERK OF COUNCIL

APPROVED: _____, 2026

MAYOR

RESOLUTION NO. _____

A RESOLUTION APPOINTING MEMBERS TO THE LOCAL BOARD OF TAX
REVIEW PURSUANT TO LORAIN CODIFIED ORDINANCE SECTION 192.18
AND DECLARING AN EMERGENCY

WHEREAS, Lorain Codified Ordinance (LCO) 192.18(A) established a Local Board of Tax Review to hear appeals as required by Ohio Revised Code Chapter 718; and,

WHEREAS, LCO 192.18(A) established a three-member Local Board of Tax Review, and that two members of the Board are to be appointed by Lorain City Council; and,

WHEREAS, the term of appointment of two current members of the Board will expire on or about January 17, 2026; and,

WHEREAS, the Lorain City Treasurer has determined that the appointment of the below mentioned individuals by Lorain City Council is in the best interests of the City.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY OF LORAIN, STATE OF OHIO:

SECTION I. That Lorain City Council hereby appoints Julia Ecker and Dana Olszowy to the Lorain Board of Tax Review each for a term of two years commencing January 18, 2026 and ending January 17, 2028.

SECTION II. That it is found and determined that all formal actions of this Council concerning and resulting to the passage of this resolution were adopted in an open meeting and that all deliberations of this Council and any of its committees that resulted in such formal actions were in meetings open to the public and in compliance with all legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION III. That this resolution is hereby declared to be an emergency, the nature of which is the immediate need to appoint the Board Members prior to the expiration of the current members' terms which end on January 17, 2026, as per LCO 192.18(A) in order to continue to provide the necessary services to residents of the City of Lorain. Therefore, this resolution shall take effect immediately upon its passage and approval by the Mayor provided that it meets the statutory requirements for passage, otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

PASSED: _____, 2026

PRESIDENT OF COUNCIL

ATTEST: _____, 2026

CLERK OF COUNCIL

APPROVED: _____, 2026

MAYOR



The City of Lorain, Ohio
Treasurer's Office & Income Tax
Terri M. Soto, Treasurer

605 West 4th Street
Lorain, Ohio 44052

Phone: 440-204-1002
Fax: 440-204-1006

December 19, 2025

Distinguished Members of Council,

Pursuant to the passage of H.B. 5 requiring amending Chapter 718 of the Ohio Revised Code, we as a municipality are required to set up a Board of Review that will consist of a 3-member team, as outlined in section 192.18 of the Codified Ordinance. Two of these members are to be appointed by Council and shall serve a term of two years. No limit will be placed on the number of terms.

I have identified two candidates that I would like to recommend for appointment by council. I have reached out to both individuals, and both are excited at the opportunity to serve on board.

These members are:

Julia Ecker
Dana P. Olszowy

Both candidates are highly qualified and would be an asset to this board.

Thank You,

A handwritten signature in cursive script that reads "Terri Soto".

Terri Soto
Lorain City Treasurer



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Treasurer's Office & Income Tax
Terri M. Soto, Treasurer

605 West 4th Street
Lorain, Ohio 44052

Phone: 440-204-1002
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December 19, 2025

Honorable Mayor Bradley,

Pursuant to the passage of H.B. 5 requiring amending Chapter 718 of the Ohio Revised Code, we as a municipality are required to set up a Board of Review that will consist of a 3-member team, as outlined in section 192.18 of the Codified Ordinance.

One of these members is to be appointed by the top administrative official and shall serve a term consisting of two years. No limit will be placed on the number of terms.

I have reached out to this individual and she would like to continue to serve on the board.

I recommend:

Michelle Pullin

She is extremely qualified and would continue to be an asset to this board.

Thank You,

A handwritten signature in cursive script that reads "Terri Soto".

Terri Soto
Lorain City Treasurer

or if, before that time, the person had conducted business at the address and, when the assessment was mailed, the person's agent or the person's affiliate was conducting business at the address. For the purposes of this section, a person's affiliate is any other person that, at the time the assessment was mailed, owned or controlled at least twenty per cent, as determined by voting rights, of the addressee's business.

(2) If a person elects to appeal an assessment on the basis described in division (B)(1) of this section, and if that assessment is subject to collection and is not otherwise appealable, the person must do so within sixty days after the initial contact by the Tax Administrator or other municipal official, or the designee of either, with the person. Nothing in this division prevents the Tax Administrator or other official from entering into a compromise with the person if the person does not actually file such an appeal with the Local Board of Tax Review.

(Source: ORC 718.18)

192.18 LOCAL BOARD OF TAX REVIEW; APPEAL TO LOCAL BOARD OF TAX REVIEW

(A) (1) The legislative authority of the Municipality shall maintain a Local Board of Tax Review to hear appeals as provided in Ohio Revised Code Chapter 718.

(2) The Local Board of Tax Review shall consist of three members.

Two members shall be appointed by the legislative authority of the Municipality, and may not be employees, elected officials, or contractors with the Municipality at any time during their term or in the five years immediately preceding the date of appointment. One member shall be appointed by the top administrative official of the Municipality. This member may be an employee of the Municipality, but may not be the director of finance or equivalent officer, or the Tax Administrator or other similar official or an employee directly involved in municipal tax matters, or any direct subordinate thereof.

(3) The term for members of the Local Board of Tax Review appointed by the legislative authority of the Municipality shall be two years. There is no limit on the number of terms that a member may serve should the member be reappointed by the legislative authority. The board member appointed by the top administrative official of the Municipality shall serve at the discretion of the administrative official.

(4) Members of the board of tax review appointed by the legislative authority may be removed by the legislative authority as set forth in Section 718.11(A)(4) of the Revised Code.

(5) A member of the board who, for any reason, ceases to meet the qualifications for the position prescribed by this section shall resign immediately by operation of law.

(6) A vacancy in an unexpired term shall be filled in the same manner as the original appointment within sixty days of when the vacancy was created. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which the member's predecessor was appointed shall hold office for the remainder of such term. No vacancy on the board shall impair the power and authority of the remaining members to exercise all the powers of the board.

(7) If a member is temporarily unable to serve on the board due to a conflict of interest, illness, absence, or similar reason, the legislative authority or top administrative official that appointed the member shall appoint another individual to temporarily serve on the board in the member's place. This appointment shall be subject to the same requirements and limitations as are applicable to the appointment of the member temporarily unable to serve.

(B) Whenever a Tax Administrator issues an assessment, the Tax Administrator shall

notify the taxpayer in writing at the same time of the taxpayer's right to appeal the assessment, the manner in which the taxpayer may appeal the assessment, and the address to which the appeal should be directed, and to whom the appeal should be directed.

(C) Any person who has been issued an assessment may appeal the assessment to the board by filing a request with the board. The request shall be in writing, shall specify the reason or reasons why the assessment should be deemed incorrect or unlawful, and shall be filed within sixty days after the taxpayer receives the assessment.

(D) The Local Board of Tax Review shall schedule a hearing to be held within sixty days after receiving an appeal of an assessment under division (C) of this section, unless the taxpayer requests additional time to prepare or waives a hearing. If the taxpayer does not waive the hearing, the taxpayer may appear before the board and/or may be represented by an attorney at law, certified public accountant, or other representative. The board may allow a hearing to be continued as jointly agreed to by the parties. In such a case, the hearing must be completed within one hundred twenty days after the first day of the hearing unless the parties agree otherwise.

(E) The board may affirm, reverse, or modify the Tax Administrator's assessment or any part of that assessment. The board shall issue a final determination on the appeal within ninety days after the board's final hearing on the appeal, and send a copy of its final determination by ordinary mail to all of the parties to the appeal within fifteen days after issuing the final determination. The taxpayer or the Tax Administrator may appeal the board's final determination as provided in section 5717.011 of the Ohio Revised Code.

(F) The Local Board of Tax Review created pursuant to this section shall adopt rules governing its procedures, including a schedule of related costs, and shall keep a record of its transactions. The rules governing the Local Board of Tax Review procedures shall be in writing, and may be amended as needed by the Local Board of Tax Review. Such records are not public records available for inspection under section 149.43 of the Ohio Revised Code. For this reason, any documentation, copies of returns or reports, final determinations, or working papers for each case must be maintained in a secure location under the control of the Tax Administrator. No member of the Local Board of Tax Review may remove such documentation, copies of returns or reports, final determinations, or working papers from the hearing. Hearings requested by a taxpayer before a Local Board of Tax Review created pursuant to this section are not meetings of a public body subject to section 121.22 of the Ohio Revised Code. For this reason, such hearings shall not be open to the public, and only those parties to the case may be present during the hearing.

(Source: ORC 718.11)

192.19 ACTIONS TO RECOVER; STATUTE OF LIMITATIONS

- (A) (1) (a) Civil actions to recover municipal income taxes and penalties and interest on municipal income taxes shall be brought within the latter of:
- (i) Three years after the tax was due or the return was filed, whichever is later; or
 - (ii) One year after the conclusion of the qualifying deferral period, if any.
- (b) The time limit described in division (A)(1)(a) of this section may be extended at any time if both the Tax Administrator and the employer, agent of the employer, other payer, or taxpayer consent in writing to the extension. Any extension shall also extend for the same period of time the time limit described in division (C) of this section.
- (2) As used in this section, "qualifying deferral period" means a period of time beginning and ending as follows:
- (a) Beginning on the date a person who is aggrieved by an assessment files