



Ohio Board of Tax Appeals

**Testimony of Kathleen Crowley, Executive Director
Board of Tax Appeals
Senate Committee on
General Government and Agency Review
April 30, 2019**

Chairman Schuring, Ranking Member O'Brien and members of the General Government and Agency Review Committee my name is Kathleen Crowley, and I am the Executive Director of the Ohio Board of Tax Appeals. Thank you for the opportunity to present information on the Board of Tax Appeals budget request for fiscal years 2020-2021.

The Board is Ohio's administrative tax court. It is comprised of three (3) members appointed by the Governor for staggered, six (6) year terms.

The Board resolves cases from all eighty-eight (88) Ohio counties, municipalities with an income tax and the Ohio Tax commissioner. These cases encompass 62 different tax types.

The Board is the first judicial setting where tax issues are litigated in the state of Ohio. The Board has statewide jurisdiction and establishes statewide precedent. This precedent acts a guide for both the taxpayer and the Ohio Tax Commissioner. Because of their far-reaching impact, decisions from the Board may be appealed to the appropriate court of appeals or directly to the Supreme Court of Ohio. The Board is one of only two (2) agencies the decisions of which can be appealed directly to the Ohio Supreme Court.

The Board employs four (4) attorneys and (4) four support staff that adjudicate approximately 2000 appeals annually. The Board presently maintains a current docket and is able to resolve most appeals in less than a year from the filing date.

In order to maintain a knowledgeable support staff and a group of highly specialized tax attorneys who keep the Board's docket current, I respectfully request the Board be funded at the as proposed.

Again, thank you for the opportunity to testify today. I am happy to answer any questions.