

## **REGULATION 12 BOARD OF REVIEW**

Any person dissatisfied with any ruling or decision of the Commissioner of Taxation which is made under the authority conferred by this chapter may appeal to the Board of Review within thirty days from the announcement of such ruling or decision by the Commissioner of Taxation, and the Board of Review shall, on hearing, have jurisdiction to affirm, reverse, or modify any such ruling or decision, or any part thereof.

Any correspondence the taxpayer wishes to have with the Board of Review should be directed in care of the Mayor's office at 51 E. Market Street, Tiffin, Ohio 44883.