

CITY OF EAST LANSING  
Income Tax Board of Review  
Rules and Procedures

1. The Income Tax Board of Review, hereinafter referred to as the Board, shall be constituted as provided for in the City of East Lansing Income Tax Ordinance, hereinafter referred to as the Ordinance.
2. Except as required by Rule 9, the business of the Board shall be conducted at public meetings at which the Board shall: Select one of its members as Chairperson; Select one of its members as Secretary; Adopt rules and procedures or amend same; or Conduct other business required.
3. An appeal hearing before the Board will not be granted unless the Appellant files a written notice of appeal with the Board within 30 days after receipt of a final assessment, denial in whole or in part of a claim for refund, or special ruling of the Income Tax Administrator.
4. Upon receipt of a proper notice of appeal, the Secretary shall request the Income Tax Administrator to forward to the Board within 15 days of such request a certified transcript of the actions and findings taken by the Administrator with respect to the matter under appeal.
5. A copy of the Income Tax Administrator's transcript of actions and findings shall be furnished the Appellant.
6. After receipt of a proper notice of appeal, the Chairperson shall set the time, date and place for hearing the appeal. The appeal hearing shall be scheduled to take place within a reasonable time after receipt of the Income Tax Administrator's transcript of actions and findings. Notice of the time and place of hearing shall be sent by the Secretary to the appellant and the Income Tax Administrator at least 10 days before the date set for such hearing. The Board will meet within 6 weeks of receiving the written request. The applicant can ask for an extension if necessary.
7. The Chairperson may grant an adjournment upon the request of the Appellant or the Income Tax Administrator or upon the Chairperson's own initiative. The chairperson shall notify the parties of such adjournment.
8. If the Appellant, after due notice, fails to appear at the hearing or fails to obtain an adjournment, the appeal hearing shall nevertheless be held, and the Board may base its decision on the transcript of actions and findings furnished by the Income Tax Administrator or upon such evidence it may require from the Income Tax Administrator.

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9. That portion of an appeal hearing which involves the use or review of information which is confidential by virtue of Section 74 of the Ordinance shall not be open to the public.
10. All provisions of the Ordinance relative to the confidential nature of tax data and information are applicable to proceedings before the Board.
11. The Appellant or Appellant's duly authorized representative and the Income Tax Administrator or the Administrator's duly authorized representative shall be given an opportunity to present evidence relating to the matter under appeal. The Appellant may be accompanied by counsel, but such is not required.
12. Appeal hearings shall be informal. The Appellant and the Income Tax Administrator may offer such evidence they desire and shall produce such additional evidence the Board may deem necessary to understand the dispute and make their decision. The Chairperson shall be the judge of the relevancy and materiality of the evidence offered. Conformity to legal rules of evidence shall not be necessary.
13. The Secretary shall send written notice of the Board's decision to the Appellant and the Income Tax Administrator within a reasonable time after the hearing.
14. The Secretary shall request the Income Tax Department to perform such clerical and record keeping services for the Board as may be necessary.
15. These rules and procedures may be amended by action of the Board.