



Ohio Revised Code

Section 5703.03 Appointment of members of board of tax appeals - terms of office.

Effective: March 17, 1989

Legislation: House Bill 934 - 117th General Assembly

The board of tax appeals shall be composed of three members, not more than two of whom shall be affiliated with the same political party. The governor, with the advice and consent of the senate, shall appoint three members of the board of tax appeals. At least two members of the board shall have been admitted to practice as attorneys at law in this state and have, for a total of six years preceding their appointments, engaged in the practice of Ohio tax law in this state.

Each of the members of the board shall give bond, conditioned according to law, payable to the state in the penal sum of five thousand dollars, with surety to be approved by the governor. The bond shall be filed in the office of the secretary of state.

Terms of office shall be for six years, commencing on the ninth day of February and ending on the eighth day of February. Each member shall hold office from the date of his appointment until the end of the term for which he was appointed. Any member appointed to fill a vacancy occurring prior to the expiration of the term for which his predecessor was appointed shall hold office for the remainder of the unexpired term. Any member shall continue in office subsequent to the expiration date of his term until his successor takes office, or until a period of sixty days has elapsed, whichever occurs first.

Each employee of the board shall devote his entire time to the duties of his office and shall not hold any position of trust or profit or engage in any occupation, employment, or business interfering with or inconsistent with his duty as an employee. No member or employee shall serve on or under any committee of any political party.

Each member of the board, the secretary, and attorney examiners of the board may, for his purposes of the laws relating to taxation, administer oaths, certify to official acts, issue subpoenas, compel the attendance of witnesses, and the production of books, accounts, papers, records, documents, and testimony. In the case of disobedience or refusal on the part of any person to comply with a subpoena



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issued under this section, and upon the request of the board of tax appeals, the attorney general or the prosecuting attorney of any county shall take appropriate action on behalf of the board for the purpose of enforcing the subpoena or for imposition of sanctions for violation of the subpoena, or both, as requested by the board.