



## Ohio Administrative Code Rule 5717-1-01 Organization.

Effective: January 19, 2016

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(A) The board of tax appeals shall hereinafter be referred to as the "board." The office of the board shall be at Columbus, Ohio and shall be open every day for the transaction of business from eight a.m. to five p.m., Saturday, Sunday and legal holidays excepted.

(B) The board shall be in continuous session and open for the transaction of business during the hours herein provided. The sessions of the board shall be open to the public. Sessions shall stand and be adjourned without further notice thereof on its records.

(C) All of the proceedings of the board shall be entered on its journal which shall be a public record and each member's vote shall be recorded on the journal as cast. The deliberative process engaged in by the board in resolving appeals was found to be protected by the judicial mental process privilege in "TBC Westlake, Inc. v. Hamilton Cty. Bd. of Revision (1998), 81 Ohio St.3d 58," and, except upon proper written motion, the board will not discuss its rulings.

(D) The board shall, from time to time, elect a chairperson and a vice-chairperson from its membership and shall enter such election in its journal.

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