



Ohio Administrative Code

Rule 5717-1-22 Non-adjudicatory meetings of the board of tax appeals.

Effective: May 16, 2025

(A) The board shall hold regular meetings to conduct its official business of a non-adjudicatory nature at the designated time and place at the call of the chairperson of the board. The board shall provide at least twenty-four hours advance notice, excluding weekends and state holidays, of all regular meetings. All meetings of the board are open to the public at all times, unless the subject matter of the meeting is specifically excepted by law.

(B) Special meetings of the board may be called by the chairperson of the board on the chairperson's own initiative, or be called by the chairperson of the board upon written request of two members of the board.

(C) Regular and special meetings of the board shall be held at the time and location specified on the notice of the meetings.

(D) At all meetings of the board, the executive director of the board, or, in the absence of the executive director, a person appointed by the chairperson, shall keep minutes of the meeting and shall identify the name of each member of the board present.

(E) The time and place for all regularly scheduled meetings, and the time, place, and purpose of all special meetings, including emergency meetings, may be found on the board's website or by contacting the board.

(F) The chairperson of the board, or in the chairperson's absence, the vice-chairperson, shall preside at all meetings of the board.

(G) The board shall conduct its official business of a non-adjudicatory nature in the presence of a quorum, and two members of the board shall be present at any meeting in order to constitute a quorum for the transaction of public business.



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(H) Minutes of the meeting of the board, upon approval of the board, are to constitute the record of its proceedings. Minutes of all regular and special meetings of the board shall be promptly prepared, filed and maintained, and open to public inspection. The portion of the minutes that concern executive sessions of the board are to only reflect the general subject matter of discussions in executive sessions.

(I) As defined in this rule, a meeting is a pre-arranged discussion of the public business of a non-adjudicatory nature of the board by a majority of its members.