

181.08 DUTIES OF THE CITY AUDITOR AND THE COMMISSIONER
OF TAXATION.

(a) A Department of Taxation is hereby created within the office of the Municipal Auditor.

(1) The Department of Taxation shall have such deputies, clerks and other employees as may be from time to time determined by Council.

(2) The Auditor shall make all appointments of personnel, other than the Commissioner of Taxation, and purchase all equipment, supplies and material for the Department of Taxation.

(3) The Department of Taxation shall be charged with the administration and operation of this chapter, under the direction of the Auditor. The Auditor shall prescribe the form and method of accounts and reports for the Department, as well as the forms for taxpayers' returns and declarations, and shall be charged with the internal examination and audit of all such accounts.

(b) It shall be the duty of the Commissioner of Taxation to collect and receive the tax imposed by this chapter in the manner prescribed herein from the taxpayers, to keep an accurate record thereof, and to report all moneys so received. All cashiers handling tax moneys shall be subject directly to the Municipal Auditor and shall give daily accountings to the Municipal Auditor.

(c) It shall be the duty of the Commissioner of Taxation to enforce payment of all income taxes owing to the City of Upper Sandusky, to keep accurate records for a minimum of six years showing the amount due from each taxpayer required to file a declaration or make any return, including a return of taxes withheld, and to show the dates and amounts of payments thereof.

(d) The Commissioner of Taxation is hereby charged with the enforcement of the provisions of this chapter, including the interpretation and enforcement of the rules and regulations set forth in Appendix A of this chapter, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of municipal income taxes and the administration and enforcement of the provisions of this chapter, including provisions for the examination and correction of returns and payments, and shall exhibit accurate records showing the amount received from each taxpayer and the date of such receipt. The Commissioner of Taxation shall also make a written report to Council annually of all moneys collected hereunder during the preceding year.

(e) In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Commissioner of Taxation may determine the amount of tax appearing to be due the City of Upper Sandusky from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

(f) Subject to the consent of the Board of Review or pursuant to regulations approved by the Board, the Auditor shall have the power to compromise any liability and any interest or penalty imposed by this chapter.
(Ord. 45-11. Passed 9-20-04.)