

191.08 ADMINISTRATION; DUTIES OF DIRECTOR OF FINANCE.

(a) It shall be the duty of the Director of Finance to 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 Director of Finance and shall give daily accountings to the Director of Finance.

(b) It shall be the duty of the Director of Finance to enforce payment of all taxes owing the City, to keep accurate records for a minimum of five years showing the amount due from each taxpayer required to file a declaration and/or make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

(c) The Director of Finance is hereby charged with the enforcement of the provisions of this chapter and to enforce the rules and regulations adopted by the Commissioner of Taxation, subject to the approval of the Board of Review, relating to any matter or thing pertaining to the collection of City income taxes and the administration and enforcement of the provisions of this chapter, including provisions for the examination and correction of returns and payments.

(d) In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper account of tax due, the Director of Finance may determine the amount of tax appearing to be due the City 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.

(e) Subject to the consent of the Board of Review or pursuant to regulations approved by the Board, the Director of Finance shall

have the power to compromise any interest or penalty, or both, imposed by this chapter.

(f) A Department of Taxation is hereby created within the office of the Director of Finance of the City. Such Department of Taxation shall have such deputies, clerks and other employees as may be from time to time determined by Council. The Director of Finance shall make all appointments of personnel and purchase all equipment, supplies and material for the Department of Taxation. The Department of Taxation shall be charged with the administration and operation of this chapter, under the direction of the Director of Finance. The Director of Finance 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, and shall exhibit accurate records showing the amount received from each taxpayer, and the date of such receipt. The Director of Finance shall also make a written report to Council annually of all moneys collected hereunder during the preceding year. (Ord. 68-24. Passed 6-10-68.)