

A. Collection of Tax and Retention of Records

1. It shall be the duty of the Director of the Department of Taxation to receive the tax imposed by the ordinance in the manner prescribed herein from taxpayers; to keep an accurate record thereof, and to report all monies so received.
2. It shall be the duty of the Director of the Department of Taxation to enforce payment of all taxes owing the City of Brook Park, to keep accurate records for a minimum of five (5) 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.

B. Enforcement Provisions

1. The Director of the Department of Taxation is charged with the administration and enforcement of the provisions of the ordinance and is, subject to approval of the Board of Review, empowered to adopt, promulgate, and enforce rules and regulations or any amendment thereof relating to any matter or thing pertaining to the administration and enforcement of the ordinance. The Director of the Department of Taxation has the authority to correct or adjust any return submitted, when a correction or adjustment is necessary to accomplish the intent of the ordinance. The Director of the Department of Taxation has the authority to determine all sources of taxable income.
2. Any taxpayer or employer desiring a special ruling on any matter pertaining to the ordinance or these rules and regulations, should submit to the Director of the Department of Taxation in writing all the facts involved and the ruling sought. Upon receiving the written response of the Director of the Department of Taxation, the taxpayer make file an appeal as dictated by Chapter 1725 of the codified ordinances.
3. These regulations, together with all amendments and supplements hereto and all changes herein, will be on file at the office of the Director of the Department of Taxation, 6161 Engle Rd, Brook Park, Ohio 44142 and will be open to public inspection.
4. The Director of the Department of Taxation is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Director of the Department of Taxation that, due to certain hardship conditions, he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under the ordinance. The Director of the Department of Taxation shall require that any installment payments must be made by electronic funds transfer via direct debit authorization except for special and/or unusual individual circumstances. In the case of joint returns, both taxpayers must sign both the note and the direct debit authorization.
5. Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of Chapters 1715 and 1717 of the ordinance shall apply.

C. Estimation of Tax by Director of the Department of Taxation

1. Whenever the Director of the Department of Taxation has been unable to secure information from the taxpayer as to his taxable income for any year, he may determine the amount of tax appearing to be due and assess the taxpayer upon the basis of such determination, together with the interest and penalties as prescribed in Chapter 1715 of the ordinance.
2. Such determination of tax may be adjusted upon submission by the taxpayer of actual records from which his tax may be computed.

ARTICLE VIII
DUTIES OF THE ADMINISTRATOR

- D. The Director of the Department of Taxation shall have the power to compromise any interest or penalty, or both, imposed by Chapter 1715 of the ordinance.