ARTICLE XVII COLLECTION OF TAX AFTER TERMINATION OF ORDINANCE

A. Authority to collect after termination of Ordinance

The tax imposition provisions of the Ordinance are effective until the ordinance is repealed, subject, however, to the provisions of Chapter 1717.01 of the ordinance with respect to the limitation of time within which an additional assessment may be made.

B. Payment of Taxes

- Taxes due and unpaid on account of compensation paid or received and on account of profits earned in the last effective year of the ordinance or any part thereof which remains unpaid on date of termination, are payable in full on or before the dates specified in Chapters 1711 and 1713 of the ordinance and Article 5 and 6 of these regulations, and all final returns, and withholding reports must be filed on or before that date, unless extended by the Director of the Department of Taxation.
- 2. For purposes of collection of delinquent or unpaid taxes, actions or proceedings for such Collection and/or the collection of interest and penalties thereon, or enforcing any provisions of the ordinance (including appeals before the Board of Review), the ordinance remains in full force and in effect until such time as all taxes accruing during the term of the ordinance shall have been fully paid, and all actions, suits, prosecutions, appeals and other judicial or administrative proceedings relative to the collection or payment of such taxes, have been finally terminated.