

CHAPTER 1723  
(AS AMENDED BY ORDINANCE 9053-2003, December 16, 2003)  
Duties and Authority of the Director of the Department of Taxation

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CROSS REFERENCES

- Filing of returns see TAX. Ch. 1711
- Collection of tax payments see TAX. Ch. 1713
- Recommendations to Board of Review in cases of penalties or interest due see TAX. 1715.05
- Additional assessments see TAX. 1717.01
- Appeal from decision to Board of Review see TAX. 1725.02
- Appointment, term and compensation see TAX. 1729.02(a), (b)
- Administration and enforcement of TITLE ONE MUNICIPAL INCOME TAX see TAX. 1729.02(c)
- Authority re Exhibition Center Parking Tax see BUS. REG. 711.05

1723.01 DUTY TO RECEIVE TAX IMPOSED.

It shall be the duty of the Director of the Department of Taxation to receive the tax imposed by this Title in the manner prescribed herein from the taxpayers, to keep an accurate record thereof, and to report all moneys so received.

(Except as otherwise prescribed within this Title, the Director of the Department of Taxation shall have the authority to arrange payments by electronic funds transfer or such other means as is deemed appropriate.)

1723.02 DUTY TO ENFORCE COLLECTION.

It shall be the duty of the Director of the Department of Taxation to enforce payment of all taxes owing to 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 to make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

1723.03 AUTHORITY TO MAKE AND ENFORCE REGULATIONS.

The Director of the Department of Taxation is hereby charged with the enforcement of the provisions of this Title, 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 taxes and the administration and enforcement of the provisions of this Title, including provisions for the re examination and correction of returns.

1723.04 AUTHORITY TO ARRANGE INSTALLMENT PAYMENTS.

The Director of the Department of Taxation is authorized to arrange for the method and the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proven to the Director 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 this Title.

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 shall apply.

1723.05 AUTHORITY TO DETERMINE AMOUNT OF TAX DUE.

(a) 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 Director of the Department of Taxation 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.

(b) Subject to the consent of the Board of Review or pursuant to regulations approved by such Board, the Director shall have the power to compromise any interest or penalty, or both, imposed by Chapter 1715.

1723.06 AUTHORITY TO MAKE INVESTIGATIONS.

The Director of the Department of Taxation or any duly authorized agent or employee is hereby authorized to examine the books, papers, records and Federal income tax returns of any employer or of any taxpayer or person subject to, or whom the Director believes is subject to the provisions of this Title, for the purpose of verifying the accuracy of any return made, or, if no return was made, to ascertain the tax due under this Title. Every such employer, supposed employer, taxpayer, or supposed taxpayer is hereby directed and required to furnish upon written request by the Director, or his duly authorized agent or employee, the means, facilities and opportunity for making such examinations and investigations as are hereby authorized.

1793.07 AUTHORITY TO COMPEL PRODUCTIONS OF RECORDS.

The Director of the Department of Taxation is hereby authorized to order any person presumed to have knowledge of the facts to appear before him and may examine such person, under oath, concerning any income which was or should have been reported for taxation or any transaction tending to affect such income, and for this purpose may compel the production of books, papers, records and Federal income tax returns and the attendance of all persons before him, whether as parties or witnesses, whenever he believes such persons have knowledge of such income or information pertinent to such inquiry.

#### 1723.08 REFUSAL TO PRODUCE RECORDS.

The refusal to produce books, papers, records and Federal income tax returns, or the refusal to submit to such examination by any employer or person subject or presumed to be subject to the tax or by any officer, agent or employee of a person subject to the tax or required to withhold tax or the failure of any person to comply with the provisions of this chapter or with an order or subpoena of the Director of the Department of Taxation authorized hereby shall be deemed a violation of this chapter, punishable as provided in Chapter 1715.

#### 1723.09 CONFIDENTIAL NATURE OF INFORMATION; DISCLOSURE OF RETURNS AND RETURN INFORMATION; PENALTY.

(a) Except for the disclosure of returns and return information as specifically authorized by this section, except for official purposes or the official business of the municipal corporation, or except in accordance with proper judicial order, any information gained as the result of any investigations, hearings, verifications or returns, including returns or return information received from Federal, State or local taxing authorities pursuant to authorization by this section, required or authorized by this chapter shall be confidential and shall not be divulged by any person. Any person divulging such information shall be guilty of a misdemeanor of the first degree punishable under Chapter 501 of the Codified Ordinances. Each disclosure shall constitute a separate offense.

(b) The Director of the Department of Taxation is hereby authorized to enter into agreements with the United States Commissioner of the Internal Revenue Service, an Internal Revenue Service District Director, the State of Ohio Tax Commissioner, and the heads of other State and local taxing authorities providing for the disclosure and exchange by the Director and each of the aforementioned officials, for tax collection purposes, of returns or return information under his or her jurisdiction. The Director is further authorized to pay the costs of services, materials or information received pursuant to such agreements and to charge such officials for services, materials or information rendered.

#### 1723.10 TAXPAYER REQUIRED TO RETAIN RECORDS.

Every taxpayer shall retain all records necessary to compute his tax liability for a period of five years from the date his return is filed or the withholding taxes are paid.

#### 1723.11 AUTHORITY TO RECOVER COST OF RECORD PRODUCTION

Upon failure to file or produce any books, papers, records, Federal and/or city income tax returns required under 17011.02, 1713, 1723.07 or 1723.08, the Director of the Department of Taxation is authorized to assess the taxpayer a fee as outlined in 1705.04 for the preparation and distribution of all subpoenas for records and documentation to a third party, plus the actual billed charges of the third party, for compliance and production of the required books, records, Federal and/or city income tax returns or other documentation.