

TITLE THREE -  
Department of Taxation

CHAPTER 1729  
Creation and Composition of Department of Taxation

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CROSS REFERENCES

- Hotel and Motel Tax - see BUS. REG. Ch. 703
- Admissions Tax - see BUS. REG. Ch. 709
- Exhibition Center Parking Tax - see BUS. REG. Ch. 711
- Duties and authority of Tax Commissioner - see TAX. Ch. 1723
- Appeal from decision of Tax Commissioner to Board of Review -  
see TAX. 1725.02

1729.01 CREATION.

There is hereby established a Department of Taxation for the City, to be organized as set forth herein, with the duty of enforcing the provisions of Title One of Part Seventeen - Taxation, and such other duties as Council shall designate.  
(Ord. 2672-1966. Passed 12-20-66.)

1729.02 DIRECTOR OF THE DEPARTMENT OF TAXATION.

There is hereby created the office of the Director of the Department of Taxation for the City.

(a) Appointment and Term. Appointment to such position shall be made by the Mayor, subject to confirmation by a majority of the members of Council elected thereto, and such Director shall serve at the pleasure of the Mayor.

(b) Compensation. Compensation of the Director shall be fixed by Council.

(c) Duties.

(1) It shall be the duty of the Director to receive the tax imposed by Sections 1701.01 to 1727.02 in the manner prescribed therein from the taxpayers, to keep an accurate record thereof and to report daily all moneys so received.

- (2) It shall be the duty of the Director 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.
- (3) The Director is charged with the administration and enforcement of the provisions of Title One of Part Seventeen and is, subject to the approval of the Board of Review, empowered to adopt, promulgate and enforce rules and regulations relating to any matter or thing pertaining to the administration and enforcement of such Title. The Director has the authority to correct or adjust any return submitted when a correction or adjustment is necessary to accomplish the intent of such Title. (Ord. 7904-1993. Passed 1-4-94.)

#### 1729.03 TAX CLERKS.

(a) Appointment and Term. There is hereby created the position of a City Tax Clerk. Such Clerk or Clerks shall be appointed by the Director of the Department of Taxation and shall serve at the pleasure of the Director. The number of such Clerks appointed shall be limited to four, subject to change by Council.

(Ord. 7788-1993. Passed 1-19-93.)

(b) Compensation. Compensation of Tax Clerks shall be fixed by Council.

(c) Duties. The City Tax Clerk shall perform such duties as the Director shall designate.

(Ord. 7672-1966. Passed 12-20-66; Ord. 7905-1993. Passed 1-4-94.)

#### 1729.04 DEPUTY DIRECTOR OF THE TAX DEPARTMENT.

(a) Appointment. There is hereby established the position of Deputy Director of the Tax Department. The Deputy Director of the Tax Department shall serve at the pleasure of the Mayor under the direction of the Director of the Department of Taxation.

(b) Duties. The duties of Deputy Director are those duties that shall be assigned to the Deputy Director by the Director.

(c) Compensation. Compensation of the Deputy Director shall be fixed by Council.

(Ord. 7906-1993. Passed 1-4-94.)

#### 1729.05 PERMANENT PART-TIME CLERKS.

(a) Definition. As used in this section, "Permanent Part-Time Clerks" mean an employee whose term of employment is not to be interrupted or otherwise limited by terms of the ordinance providing for same, and who is regularly scheduled to work less than forty hours per week.

(b) Appointment. There is hereby established the position of two Permanent Part-Time Clerks, in the Tax Department. The Permanent Part-Time Clerks shall serve at the pleasure of the Mayor under the direction of the Director of the Department of Taxation.

(c) Duties. The duties of Permanent Part Time Clerks are those duties assigned by the Director or his assistant.

(Ord. 5972-1981. Passed 6-2-81.)

(d) Compensation. Compensation of Permanent Part Time Clerks shall be fixed by Council. (Ord. 7905- 1993. Passed 1-4-94.)

1729.06 ASSISTANT TAX CLERK.

(a) Establishment and Duties. There is hereby created the position of one Assistant Tax Clerk, commencing June 11, 1986. The Assistant Tax Clerk shall not work in excess of twenty hours per week and shall serve at the pleasure of the Mayor and the Director of the Department of Taxation.

(b) Compensation. Compensation for the Assistant Tax Clerk shall be five dollars (\$5.00) per hour.

(Ord. 6874-1986. Passed 6-17-86; Ord. 7905-1993. Passed 1-4-94.)