

ORDINANCE NO. 95-73 AC CMS

**AN ORDINANCE AMENDING SECTION 8 OF
ORDINANCE NO. 507 AC CMS, AS AMENDED WHICH
IMPOSED AN INCOME TAX**

BE IT ORDAINED by the Council of the City of Oberlin, County of Lorain, State of Ohio, a majority of all members elected thereto concurring:

SECTION 1. That Section 8 of Ordinance No. 507 AC CMS, which imposed an income tax for the benefit of the City of Oberlin, Ohio, be, and hereby is, amended to read as follows:

SECTION 8. ADMINISTRATION - DUTIES OF THE CITY AUDITOR.

A. It shall be the duty of the City Auditor to receive the tax imposed by this ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies received. All cashiers handling tax monies shall be subject directly to the City Auditor and shall give daily accountings to the City Auditor.

B. It shall be the duty of the City Auditor to enforce payments of all taxes owing to the City of Oberlin, 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.

C. Said City Auditor is hereby charged with the enforcement of the provisions of this ordinance and to enforce the rules and regulations of the Council of the City of Oberlin, Ohio, relating to any matter or thing pertaining to the collection of the City income taxes and the administration and enforcement of the provisions of this ordinance, 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 proper amount of tax due, the City Auditor may determine the amount of tax appearing to be due the City of Oberlin from the taxpayer and shall send such taxpayer a written statement showing the amount of tax 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 said Board, the City Auditor shall have the power to compromise any interest or penalty or both, imposed by this ordinance.

F. A Division of Taxation is hereby created within the office of the City Auditor of the City of Oberlin. Such Division shall have such employees as may be from time to time determined by the council of the City of Oberlin. The City Auditor shall recommend all appointments of personnel and purchase all equipment, supplies and material for the Division of Taxation. The Division of Taxation shall be charged with the administration and operation of this Ordinance, under the direction of the City Auditor. The City Auditor shall prescribe the form and method of accounts and reports for said Division, as well as the forms for taxpayer's returns and declarations, and shall be charged with the internal examination and audit all such accounts, and shall exhibit accurate records showing the amount received from each taxpayer, and the date of said receipt. The City Auditor shall also make a written report to council annually of all monies collected hereunder during the preceding year.

SECTION 2. It is hereby found and determined that all formal actions of this Council concerning or relating to the adoption of this ordinance were adopted in an open meeting of this Council and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. That this ordinance shall take effect at the earliest date allowed by law.

PASSED: 1st Reading - August 21, 1995
2nd Reading - September 5, 1995
3rd Reading - September 19, 1995

ATTEST:


CLERK OF COUNCIL


CHAIR OF COUNCIL

POSTED: September 22, 1995

EFFECTIVE DATE: October 19, 1995