

Ordinance No. 120-08

Passed November 24, 2008

11/18/08-gmk  
(Finance & Property)

Ordinance No. 120-08

An ordinance amending Chapter 191 Administrative Code, specifically SECTION 191.20(b)(5) DUTIES AND POWER OF THE DIRECTOR OF FINANCE, of the Codified Ordinances of the City of North Canton and declaring the same to be an emergency.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF NORTH CANTON, COUNTY OF STARK, STATE OF OHIO:

Section 1. That Chapter 191 Administrative Code, specifically SECTION 191.20 DUTIES AND POWER OF THE DIRECTOR OF FINANCE(b)(5) of the Codified Ordinances of the City of North Canton, be, and the same is hereby amended to read as follows:

**"191.20 DUTIES AND POWER OF THE DIRECTOR OF FINANCE**

a. Collection of Tax and Retention of Records:

- (1) It shall be the duty of the Director of Finance to receive the tax imposed by the Ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof, and to report all monies so received.
- (2) It shall be the duty of the Director of Finance to enforce payment of all taxes owed North Canton, to keep accurate records for a minimum of six (6) 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 Finance is charged with the administration and enforcement of the provisions of the ordinance is empowered to adopt, promulgate, and enforce Rules and Regulations relating to any matter or thing pertaining to the administration and enforcement of the ordinance. The Director of Finance has the authority to correct or adjust any return submitted, when a correction or adjustment is necessary to accomplish the intent of the ordinance and the Rules and Regulations.
- (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 Finance in writing all the facts involved and the ruling sought.
- (3) These Rules and Regulations, together with all amendments and supplements hereto and all changes herein, will be on file at the office of the Director of Finance and will be open to public inspection.
- (4) The Director of Finance is authorized to arrange for the payment of unpaid taxes, interest, and penalties on a schedule of installment payments not to exceed six months when the taxpayer has proved to the Director of Finance that due to certain hardship conditions, the taxpayer is unable to

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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 the taxpayer under the ordinance.

- (5) Failure to make any deferred payment when due shall cause the total unpaid amount, including penalty and interest, to become payable on demand.
- (6) **Payments received shall first be applied to taxes and then to delinquent penalties and interest.**

(c) Whenever the Director of Finance has been unable to secure information from the taxpayer as to the taxpayer's taxable income for any year, the Director of Finance 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. The Director of Finance shall send to such taxpayer a written proposed assessment. A taxpayer may, within thirty days after the date of the proposed assessment was mailed, file a written protest with the Director of Finance stating the reasons for protesting the assessment. If no protest is filed, the proposed assessment shall become final and the amount so assessed become due. If a protest is filed, then within thirty days after the filing, the Director of Finance shall withdraw the assessment, shall adjust the assessment, or shall reaffirm the assessment, and it shall then become final. A protest of the final assessment may be filed with the Board of Review only if the proposed assessment was protested with the Director of Finance.

(d) The Director of Finance shall have the power to compromise any interest or penalty, or both, imposed by Section 191.22."

Section 2. That this ordinance is hereby declared to be an emergency measure necessary for the preservation of the health, safety and peace of the City of North Canton and further necessary to implement the change in collection of taxes and delinquent penalties and interest by January 1, 2009 and to ensure the continued efficient operation of the Income Tax Department; wherefore, this ordinance shall take effect and be in full force immediately upon its adoption by council and approval by the Mayor.

North Canton, OH  
Passed: 11/24/08

  
MAYOR

SIGNED: 11/26, 2008

ATTEST:

  
CLERK OF COUNCIL