

affect such income. For this purpose the Administrator 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.

(c) Result of Refusal to Submit Information. The refusal to produce books, papers, records and Federal Income Tax Returns or 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 section or with an order or subpoena of the Administrator authorized hereby shall be deemed a violation of this chapter and shall be punishable as provided in Section [880.99](#).

(d) Confidential Nature of Information. Any information gained as the result of any returns, investigations, hearings or verifications required or authorized by this chapter shall be confidential, except for official purposes or except in accordance with proper judicial order, which includes the exchange of information between city departments for the purpose of collecting the city income tax. No person shall divulge such information.

(e) Retention of 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.
(Ord. 152-04. Passed 11-22-04.)

(f) Employer Submission of Quarterly List of Independent Contractors upon Request. Employers conducting business within City limits shall be required, upon request of the Tax Administrator, to submit a quarterly list of "employees" as defined in Section [880.02](#)(h) of this section to the Administrator.
(Ord. 69-07. Passed 7-23-07.)

880.11 INTEREST AND PENALTIES.

- (a) Penalties. Penalties based on the unpaid tax or tax withheld are hereby imposed as follows:
- (1) For failure to pay taxes due, other than taxes withheld, two percent (2%) per month or twenty-five dollars (\$25.00), whichever is greater, if not paid by the due date;
 - (2) For failure to remit taxes withheld from employees, a ten percent (10%) or twenty-five dollars (\$25.00) per month, whichever is greater;
 - (3) Failure to timely file a return twenty-five dollars (\$25.00); and
 - (4) For presented rare or hardship cases approved by the Income Tax Administrator and/or designee, payment plans can be established upon receipt of a fifty dollar (\$50.00) processing fee. All approved payment plans will require a minimum monthly payment of no less than fifty dollars (\$50.00) and cannot exceed a twelve month period. Payment plans do not preclude an individual or entity from the assessment of penalty and interest on the balance due at the time the payment plan is established. If at anytime during the duration of the approved payment plan that two monthly payments are not received by the required due dates, the payment plan will become null and void. Any remaining balance will then be due in full and must be remitted to the income tax department within two weeks of written notification of their payment plan termination. If the remaining balance of terminated payment plans are not received within two weeks of notification or any remaining unpaid income tax liabilities exceed twelve months, then the remaining balance will be penalized and assessed an interest rate at two times the amount established for in this said section back to the original filing due date.
 - (5) Immediately following the 2006 amnesty period any and all existing payment plans with an outstanding balance will be subject to the requirements provided for in this said section.

(b) Exceptions. A penalty shall not be assessed on an additional tax assessment made by the Administrator when a return has been filed in good faith and the tax paid thereon within the time prescribed by the Administrator. In the absence of fraud, neither penalty nor interest shall be assessed on any additional tax assessment resulting from a Federal audit, provided an amended return is filed and the additional tax is paid within three months after final determination of the Federal tax liability.

(c) Interest. Interest on all taxes not paid by the normal due date shall accrue at the rate of two percent (2%) per month.

(d) Abatement by Board of Review. Upon recommendation of the Administrator, the Board of Review may abate penalty or interest, or both. Upon an appeal from the refusal of the Administrator to recommend abatement of penalty and interest, the Board may nevertheless abate penalty or interest or both.

(Ord. 58-06. Passed 7-24-06.)

880.12 COLLECTION OF UNPAID TAXES AND REFUNDS OF OVERPAYMENTS.

(a) All taxes imposed by this chapter shall be collectible, together with any interest and penalties thereon, by suit, as other debts of like amount are recoverable. Additionally, the Income Tax Administrator shall be responsible for establishing procedures for collection of delinquent taxpayer accounts and may outsource collections for said accounts. Except in the case of fraud, of omission of a substantial portion of income subject to this tax or of failure to file a return, an additional assessment shall not be made after three years from the time the return was due or filed, whichever is later. However, in those cases in which the Commissioner of Internal Revenue and the taxpayer have executed a waiver of the Federal statute of limitations, the period within which an additional assessment may be made by the Administrator shall be one year from the time of the final determination of the Federal tax liability.

(b) All fees assessed by outside collection agencies shall be paid by the delinquent taxpayer.

(c) Time Limitation on Refunds. Taxes erroneously paid shall not be refunded unless a claim for refund is made within three years from the date on which such payment was made or the return was due, or within three months after final determination of the Federal tax liability, whichever is later.

(d) Minimum Amounts. Amounts of less than five dollars (\$5.00) shall not be collected or refunded.
(Ord. 58-06. Passed 7-24-06.)

880.13 VIOLATIONS; LIMITATION ON PROSECUTION.

(a) No person shall:

(1) Fail, neglect or refuse to make any return or declaration required by this chapter;

(2) Make any incomplete, false or fraudulent return;

(3) Fail, neglect or refuse to pay the tax, penalties or interest imposed by this chapter;

(4) Fail, neglect or refuse to withhold the tax from his employees or remit such withholding to the Administrator;

(5) Refuse to permit the Administrator or any duly authorized agent or employee to examine his books, records, papers and Federal Income Tax Returns relating to the income or net profits of a taxpayer;

(6) Fail to appear before the Administrator and to produce his books, records, papers of Federal Income Tax Returns relating to the income or net profits of a taxpayer upon order or subpoena of the Administrator;

(7) Refuse to disclose to the Administrator any information with respect to the income or net profits of a taxpayer;

(8) Fail to comply with the provisions of this chapter or any order or subpoena of the Administrator authorized hereby;