



CITY OF LIMA
Sharetta Smith, Mayor

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May 21, 2024

Civil Service Board
C/o Deb Vobbe, Secretary
202 E. High Street, 2nd Floor
Lima, OH 45801

Subject: Request to rename the position of Taxation Supervisor

Dear Board Members:

I am writing to request a name change of the position of Taxation Supervisor in the Taxation Division of the Finance Department. I would like the name to be changed to **Tax Administrator**. This change will allow the City to be consistent with our tax ordinances and standard practice.

In addition, I would further ask for the attached job description to reflect this change as well.

The pay will remain the same at this time.

Please feel free to contact me with additional questions or concerns.

Respectfully submitted,

Della Bradford, Director
Human Resources

Attachment

cc: Finance Department
Taxation Division
HR

Jackie R Owens

From: Meredith A. Foster
Sent: Monday, May 20, 2024 1:06 PM
To: Della M Bradford; Jackie R Owens
Subject: Tax Supervisor





Hello Della/Jackie,

I would like to request a change of job title for the Tax Supervisor to Tax Administrator. The job description and pay would remain the same. This change will allow the City to be consistent with our income tax ordinances and standard practice.

Thank you,
Meri

Meri Foster

Director of Finance

 50 Town Square, Lima, OH 45801
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CLASSIFICATION SPECIFICATION

CITY OF LIMA

An Equal Opportunity Employer

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CLASS TITLE: ~~Taxation Supervisor~~ **Administrator**

CODE: 045

JOB RESPONSIBILITIES: In addition to the following, performs other related duties as required.

Under direction, supervises Tax Examiner II, Tax Examiner I, Account Clerk II and Account Clerk I; performs policies and procedures development functions; performs personnel functions; provides administrative support; performs financial transactions; performs record-keeping functions; maintains personal and professional competence and awareness; responsible for administration of local taxation and collection; performs data analysis and financial projections. Performs related duties as required.

QUALIFICATIONS: The training, education and work experience which indicates possession of the knowledge, skills and abilities listed below. The minimum acceptable qualifications for this position are:

Bachelor's degree in Accounting or related field, four (4) years of governmental accounting experience, two (2) years of tax experience and two (2) years of supervisory experience.

ILLUSTRATIVE DUTIES OF THE CLASSIFICATION: The following duties are intended to depict tasks performed by this classification.

1. Supervises Tax Examiner II, Tax Examiner I, Account Clerk II and Account Clerk I; determines work priorities; assigns tasks, provides direction and ensures work complies with organizational standards; reviews and analyzes work product of subordinate personnel; assists in planning work projects, setting priorities and allocating material and personnel.
2. Performs policies and procedures development functions; assists in development of income tax policies, procedures, goals and objectives.
3. Performs personnel functions; participates in employee selection and hiring process; trains and instructs subordinate personnel; issues oral and written warnings; conducts staff briefings and meetings.
4. Provides administrative support; reviews and revises current policies and procedures to ensure efficient and effective service to public; conducts research, compiles data and prepares reports to assist head of organization in making informed decisions.
5. Performs financial transactions; analyzes and interprets financial records and reports and makes recommendations; prepares and maintains detailed financial and/or statistical data; audits accounting data for accuracy of content and calculations; plans and develops revenue accounting system (e.g., works with subordinates to analyze and modify system as necessary); compiles/collects, analyzes, projects and reports on revenue/budget data; prepares preliminary budget estimates and monitors and controls expenditures within adopted budgets.

Council Ordinance # _____

880.13 AUTHORITY AND POWERS OF THE TAX ADMINISTRATOR.

880.131 AUTHORITY OF TAX ADMINISTRATOR; ADMINISTRATIVE POWERS OF THE TAX ADMINISTRATOR.

The Tax Administrator has the authority to perform all duties and functions necessary and appropriate to implement the provisions of this chapter, including without limitation:

(a) Exercise all powers whatsoever of an inquisitorial nature as provided by law, including, the right to inspect books, accounts, records, memorandums, and Federal and State income tax returns, to examine persons under oath, to issue orders or subpoenas for the production of books, accounts, papers, records, documents, and testimony, to take depositions, to apply to a court for attachment proceedings as for contempt, to approve vouchers for the fees of officers and witnesses, and to administer oaths; provided that the powers referred to in this division of this section shall be exercised by the Tax Administrator only in connection with the performance of the duties respectively assigned to the Tax Administrator under a municipal corporation income tax ordinance or resolution adopted in accordance with this chapter;

(b) Appoint agents and prescribe their powers and duties;

(c) Confer and meet with officers of other municipal corporations and states and officers of the United States on any matters pertaining to their respective official duties as provided by law;

(d) Exercise the authority provided by law, including orders from bankruptcy courts, relative to remitting or refunding taxes, including penalties and interest thereon, illegally or erroneously imposed or collected, or for any other reason overpaid, and, in addition, the Tax Administrator may investigate any claim of overpayment and make a written statement of the Tax Administrator's findings, and, if the Tax Administrator finds that there has been an overpayment, approve and issue a refund payable to the taxpayer, the taxpayer's assigns, or legal representative as provided in this chapter;

(e) Exercise the authority provided by law relative to consenting to the compromise and settlement of tax claims;

(f) Exercise the authority provided by law relative to the use of alternative apportionment methods by taxpayers in accordance with Section 880.062;

(g) Make all tax findings, determinations, computations, assessments and orders the Tax Administrator is by law authorized and required to make and, pursuant to time limitations provided by law, on the Tax Administrator's own motion, review, redetermine, or correct any tax findings, determinations, computations, assessments or orders the Tax Administrator has made, but the Tax Administrator shall not review, redetermine, or correct any tax finding, determination, computation, assessment or order which the Tax Administrator has made for which an appeal has been filed with the Local Board of Tax Review or other appropriate tribunal, unless such appeal or application is withdrawn by the appellant or applicant, is dismissed, or is otherwise final;

(h) Destroy any or all returns or other tax documents in the manner authorized by law;

(i) Enter into an agreement with a taxpayer to simplify the withholding obligations described in Section 880.051.

(Ord. 260-15. Passed 12-7-15.)

880.132 AUTHORITY OF TAX ADMINISTRATOR; COMPROMISE OF CLAIM AND PAYMENT OVER TIME.

(a) As used in this section, "claim" means a claim for an amount payable to the Municipality that arises pursuant to the Municipal income tax imposed in accordance with this chapter.

(b) The Tax Administrator may do either of the following if such action is in the best interests of the Municipality:

(1) Compromise a claim;

(2) Extend for a reasonable period the time for payment of a claim by agreeing to accept monthly or other periodic payments, upon such terms and conditions as the Tax Administrator may require.

(c) The Tax Administrator's rejection of a compromise or payment-over-time agreement proposed by a person with respect to a claim shall not be appealable.

(d) A compromise or payment-over-time agreement with respect to a claim shall be binding upon and shall inure to the benefit of only the parties to the compromise or agreement, and shall not extinguish or otherwise affect the liability of any other person.

(e) (1) A compromise or payment-over-time agreement with respect to a claim shall be void if the taxpayer defaults under the compromise or agreement or if the compromise or agreement was obtained by fraud or by misrepresentation of a material fact. Any amount that was due before the compromise or agreement and that is unpaid shall remain due, and any penalties or interest that would have accrued in the absence of the compromise or agreement shall continue to accrue and be due.

(2) The Tax Administrator shall have sole discretion to determine whether or not penalty, interest, charges or applicable fees will be assessed through the duration of any compromise or payment-over-time agreement.

(f) The Tax Administrator may require that the taxpayer provide detailed financial documentation and information, in order to determine whether or not a payment-over-time agreement will be authorized. The taxpayer's failure to provide the necessary and required information by the Tax Administrator shall preclude consideration of a payment-over-time agreement.

(Ord. 260-15. Passed 12-7-15.)

880.133 AUTHORITY OF TAX ADMINISTRATOR; RIGHT TO EXAMINE.

(a) The Tax Administrator, or any authorized agent or employee thereof may examine the books, papers, records, and Federal and State income tax returns of any employer, taxpayer, or other person that is subject to, or that the Tax Administrator believes is subject to, the provisions of this chapter for the purpose of verifying the accuracy of any return made or, if no return was filed, to ascertain the tax due under this chapter. Upon written request by the Tax Administrator or a duly authorized agent or employee thereof, every employer, taxpayer, or other person subject to this section is required to furnish the opportunity for the Tax Administrator, authorized agent, or employee to investigate and examine such books, papers, records, and Federal and State income tax returns at a reasonable time and place designated in the request.

(b) The records and other documents of any taxpayer, employer, or other person that is subject to, or that a Tax Administrator believes is subject to, the provisions of this chapter shall be open to the Tax Administrator's inspection during business hours and shall be preserved for a period of six years following the end of the taxable year to which the records or documents relate, unless the Tax Administrator, in writing, consents to their destruction within that period, or by order requires that they be kept longer. The Tax Administrator of a municipal corporation may require any person, by notice served on that person, to keep such records as the Tax Administrator determines necessary to show whether or not that person is liable, and the extent of such liability, for the income tax levied by the Municipality or for the withholding of such tax.

(c) The Tax Administrator may examine under oath any person that the Tax Administrator reasonably believes has knowledge concerning any income that was or would have been returned for taxation or any transaction tending to affect such income. The Tax Administrator may, for this purpose, compel any such person to attend a hearing or examination and to produce any books, papers, records, and Federal and State income tax returns in such person's possession or control. The person may be assisted or represented by an attorney, accountant, bookkeeper, or other tax practitioner at any such hearing or examination. This division does not authorize the practice of law by a person who is not an attorney.

(d) No person issued written notice by the Tax Administrator compelling attendance at a hearing or examination or the production of books, papers, records, or Federal and State income tax returns under this section shall fail to comply.

(Ord. 260-15. Passed 12-7-15.)

880.134 AUTHORITY OF TAX ADMINISTRATOR; REQUIRING IDENTIFYING INFORMATION.

(a) The Tax Administrator may require any person filing a tax document with the Tax Administrator to provide identifying information, which may include the person's Social Security number, Federal employer identification number, or other identification number requested by the Tax Administrator. A person required by the Tax Administrator to provide identifying information that has experienced any change with respect to that information shall notify the Tax Administrator of the change before, or upon, filing the next tax document requiring the identifying information.

(b) (1) If the Tax Administrator makes a request for identifying information and the Tax Administrator does not receive valid identifying information within thirty days of making the request, nothing in this chapter prohibits the Tax Administrator from imposing a penalty upon the person to whom the request was directed pursuant to Section 880.10, in addition to any applicable penalty described in Section 880.99.

(2) If a person required by the Tax Administrator to provide identifying information does not notify the Tax Administrator of a change with respect to that information as required under division (a) of this section within thirty days after filing the next tax document requiring such identifying information, nothing in this chapter prohibits the Tax Administrator from imposing a penalty pursuant to Section 880.10.

(3) The penalties provided for under divisions (b)(1) and (b)(2) of this section may be billed and imposed in the same manner as the tax or fee with respect to which the identifying information is sought and are in addition to any applicable criminal penalties described in Section 880.99 for a violation of Section 880.15, and any other penalties that may be imposed by the Tax Administrator by law.

(Ord. 260-15. Passed 12-7-15.)