

161.12 ASSESSMENT.

(a) If the Deputy Director of Finance finds that any taxpayer, or any employer subject to the provisions of Section 161.07 has failed to pay the full amount of the tax due or funds withheld, he shall issue a proposed assessment showing the amount of tax or funds due and unpaid together with any interest and penalty that may have accrued thereon.

(b) Such proposed assessment shall be served upon the taxpayer or employer, as the case may be, in person or by mailing to the last known address of such taxpayer or employer. Proof of mailing such proposed assessment shall be presumptive proof of receipt thereof by the addressee.

(c) A taxpayer or employer shall have twenty days after receipt of a proposed assessment within which to file a written protest with the Deputy Director of Finance. The Deputy Director of Finance then shall give the protestant an opportunity to be heard. After the hearing the Deputy Director of Finance shall issue a final assessment setting forth the total amount found due in the proposed assessment, and any adjustment he may have made as a result of the protest. Such final assessment shall be served in the same manner as a proposed assessment.

(d) In the event a protest is not filed in response to a proposed assessment, it shall become final the twenty-first day after receipt thereof by a taxpayer or employer, and notice thereof shall be served in the same manner as in the case of a proposed assessment. (Ord. 197-90. Passed 11-20-90.)

(e) There is hereby established in and for the City, an Income Tax Board of Review, consisting of three individuals to be recommended by the Mayor and confirmed by Council. **TERMS ON THE INCOME TAX BOARD OF REVIEW SHALL BE FOR THREE YEARS.** The Board shall adopt its own procedural rules and shall keep a record of its meetings. Any hearing by the Board may be conducted in a closed session upon the written request of the taxpayer with reference to the confidential character of information to be disclosed.

Any person dissatisfied with any ruling of the Deputy Director of Finance which is made under the authority conferred by this Chapter may appeal therefrom to the Board, provided that the taxpayer filed the required tax returns and documents. Request for appeals must be filed with the Board within 30 days after the Deputy **DIRECTOR** of Finance issues an ~~appeal~~ **A PROTEST** decision. The request must be in writing and state the alleged errors in the decision. The Board must schedule a hearing within 45 day**S** after receiving a request, unless the taxpayer waives the hearing. If the taxpayer does not waive the hearing, the taxpayer is entitled to appear before the Board and be represented by an attorney at law, certified public accountant, or other representative. The Board must issue a decision within 90 days after the final hearing, sand send a notice of its decision to the taxpayer within 15 days after issuing the decision. (ORD-0295-2000. Passed 12-18-00)

**EXHIBIT A**