

CHAPTER 12 – SALES TAX CODE

Sec. 12-515. Duties of the Taxpayer Problem Resolution Officer.

- (a) The Taxpayer Problem Resolution Officer shall assist taxpayers in:
 - (1) obtaining easily understandable tax information and information on audits, corrections and appeals procedures of the City.
 - (2) answering questions regarding preparing and filing the returns required under this Chapter.
 - (3) locating documents filed with or payments submitted to the Tax Collector by the taxpayer.

- (b) The Taxpayer Problem Resolution Officer shall also:
 - (1) receive and evaluate complaints of improper, abusive or inefficient service by the Tax Collector or any of his designees, employees, or agents and recommend to the City Manager or, for a City without a City Manager, the Chief Administrative Officer appropriate action to correct such service.
 - (2) identify policies and practices of the Tax Collector or any of his designees, employees, or agents that might be barriers to the equitable treatment of taxpayers and recommend alternatives to the City Manager or, for a City without a City Manager, the Chief Administrative Officer.
 - (3) provide expeditious service to taxpayers whose problems are not resolved through normal channels.
 - (4) negotiate with the Tax Collector, his designees, employees, or agents to resolve the most complex and sensitive taxpayer problems.
 - (5) take action to stop or prohibit the Tax Collector from taking an action against a taxpayer.
 - (6) participate and present taxpayers' interests and concerns in meetings formulating the City's policies and procedures under and interpretation of this Chapter.
 - (7) compile data each year on the number and type of taxpayer complaints and evaluate the actions taken to resolve those complaints.
 - (8) survey taxpayers each year to obtain their evaluation of the quality of service provided by the Tax Collector, his designees, employees, and agents.
 - (9) perform other functions which relate to taxpayer assistance as prescribed by the City Manager or, for a City without a City Manager, the Chief Administrative Officer.

- (c) Actions taken by the Taxpayer Problem Resolution Officer may be reviewed and/or modified only by the City Manager or, for a City without a City Manager, the Chief Administrative Officer upon request of the Tax Collector or a taxpayer.

- (d) The Mayor and Council of the City shall be provided with a report quarterly which identifies:
 - (1) any complaints of improper, abusive or inefficient service received by the Taxpayer Problem Resolution Officer since the date of the last report.

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- (2) any recommendations made, action taken or surveys obtained by the Taxpayer Problem Resolution Officer pursuant to subsection (b)(1)-(9), above, since the date of the last report.

(Code 1977, § 9A-515)

(Ord. 03-17, 4/15/03, renumbered from Chapter 9A) SUPP 2003-2