

ORDINANCE AMENDING ORDINANCE 1969-29, COMMONLY KNOWN AS THE YARGER REPORT, BY CREATING A NEW POSITION IDENTIFIED AS TAX INVESTIGATOR/ADMINISTRATOR WITHIN THE AUDITOR'S DEPARTMENT, AND DECLARING AN EMERGENCY

WHEREAS: The City Code has stated that the City Auditor's Department should have a Tax Investigator/Administrator in addition to a Tax Commissioner, and

WHEREAS: Creating the position of Tax Investigator/Administrator with responsibilities as set forth in the Job Description attached hereto (Exhibit A) and made a part of hereof, the position is necessary and beneficial to the City of Marion

BE IT ORDAINED BY the Council of the City of Marion, Marion County, Ohio:

Section 1. The Council finds it necessary to create within the City's Job Classification Plan, also referred to as the Yarger Report, the position of Tax Investigator/ Administrator, with duties, responsibilities, and benefits as set forth in the attached Job Description which is made a part hereof.

Section 2. That the job description for said position is attached hereto and incorporated herein by reference and shall be reference become a part of the personnel classification schedule heretofore adopted by this Council as fully as if the same were rewritten in said personnel classification schedule.

Section 3. That this Ordinance is hereby declared to be an emergency measure necessary for the welfare of the City of Marion and its inhabitants thereof: given the immediate need to proceed without delay to put in place a necessary position to enable more efficient operations and functionality with the City and as such shall take effect and be in force immediately upon its' passage and approval by the Mayor; provided it receives the affirmative vote of two-thirds of all members elected to Council, otherwise it shall become effective from and after the earliest period allowed by law

Todd Schneider
President of Council

APPROVED:

Mayor Scott Schertzer

ATTEST:

Tarina R. Rose
Clerk of Council

CITY OF MARION, OHIO
Job Description

Job Title Tax Investigator/Administrator
Department: Income Tax
Reports To: City Auditor
FLSA Status: Non-Exempt USW Grade 30
Prepared By: Auditor

Prepared Date: 01/13/2022
Approved By: City Council
Approved Date: ____ - ____ -2022

TAX INVESTIGATOR / ADMINISTRATOR

SUMMARY: Investigates and Administrates the collection of Marion City Income Tax and the enforcement of Marion City Income Tax Ordinances. In addition, fulfills the duties and responsibilities of Tax Administrator as referenced in Marion City Code Chapters 194,193 and O.R.C. 718.

ESSENTIAL DUTIES AND RESPONSIBILITIES include the following:
Responsible to the City Auditor for the operation of the Income Tax Division. Enforcement of Marion City Income Tax Ordinances resulting in full compliance of all those who incur tax liability and receiving, accounting, and collecting funds. Performs the duties as the **TAX INVESTIGATOR/ADMINISTRATOR** as the designated individual charged with direct responsibility for administration of an income tax levied by the municipal corporation in accordance with ORC 718 and Chapters 194 and 193 of the City of Marion Code. Other duties as may be assigned.

EXAMPLES OF WORK: (Illustrative only)

Essential functions include but not limited to: Makes final interpretation and application of the city income tax laws. Issues rulings and develops regulations defining the tax laws. Develops and approves methods and procedures for auditing, filing and accounting operations. Checks all possible sources for new accounts and establishes proper records when they are found. Assists those who have had tax withheld in error to secure refund. Assures that all funds collected are properly accounted for and deposited. Answers requests from accountants and other cities for information and forms related to the operation of the Income Tax Division. Contacts accounts by telephone and mail for correction of their records. Does research work on new developments in the tax field. Compiles and develops necessary tax forms. Reviews correspondence originating in the Division. Initiates and maintains control of departmental programs.

Investigates suspected noncompliance with city tax ordinances; involves visually checking ordinances, reviewing reports, and searching records in City Hall and County Courthouse; drives vehicle to work sites; converses with others personally and by telephone. Assist with departmental educational and informational programs; involves use of computer to develop programs and includes instructing others verbally as well as in typewritten and handwritten form. Assists with preparation of tax returns for "walk-in" citizens in city income tax office; reads instructions to visually impaired and illiterate, preparing forms for signature and/or sign "x" for those who are unable to write and explaining the taxes and liability for failure to file. Audits individual and business tax returns to assure compliance with local

ordinances; involves visually reviewing and checking ordinances, use of calculator, personal computer, and filing. Corresponds with tax preparers and taxpayers as necessary; involves composing letters and using computer. Makes determinations in the collection of delinquent tax returns filings; involves writing letters using computer, typewriter, telephone, and personal visitation. Will require visiting job sites to determine whether employers and or workers are properly reporting. Responsible for the collection of unpaid taxes including coordination with other departments. Assists in handling incoming mail and funds including issuing proper receipts. Performs other clerical and other tax collection functions as required. Reviews and establishes preliminary approval of refund requests. Performs Audit, balance and prepare the deposit of the daily receipts. Any other task ordinarily performed by the Tax Administrator as referenced in Marion City Code Chapter 194 and O.R.C. 718 and/or Chapter 193 as to responsibilities of the Tax Commissioner which is necessary for the daily functioning of the department.

REQUIRED KNOWLEDGE, SKILLS AND ABILITIES: Comprehensive knowledge of the City income tax laws and regulations; thorough knowledge of the principles and practices of accounting and auditing, particularly as they relate to taxation and tax related matters; thorough knowledge of office methods, practices procedures and equipment; ability to exercise sound judgment in administrative practices; ability to organize and direct a moderate sized office staff engaged in high volume complex procedures; ability to read, interpret and apply complex laws, rules and regulations relating to tax and accounting matters; ability to establish and maintain effective working relationships with employees, supervisors and the general public.

QUALIFICATIONS: To perform this job successfully, an individual must be able to perform each essential duty satisfactorily. The requirements listed below are representative of the knowledge, skill, and/or ability required. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions.

EDUCATION and/or EXPERIENCE: Associate degree (A. A.) or equivalent from two-year college or technical school; or six months to one-year related experience and/or training; or equivalent combination of education and experience.

LANGUAGE SKILLS: Ability to read, analyze, and interpret general business periodicals, professional journals, technical procedures, or governmental regulations. Ability to write reports, business correspondence, and procedure manuals. Ability to effectively present information and respond to questions from groups of managers, clients, customers, and the general public.

MATHEMATICAL SKILLS: Ability to add, subtract, multiply, and divide in all units of measure, using whole numbers, common fractions, and decimals. Ability to compute rate, ratio, and percent and to draw and interpret bar graphs.

REASONING ABILITY: Ability to define problems, collect data, establish facts, and draw valid conclusions. Ability to interpret an extensive variety of technical instructions in mathematical or diagram form and deal with several abstract and concrete variables.

CERTIFICATES, LICENSES, REGISTRATIONS: Must have valid Ohio Driver's license.

OTHER SKILLS AND ABILITIES: Knowledge of bookkeeping, accounting and office practices; skill in typing, word processing, personal computer and calculator.

Knowledge of Municipal Income Tax Law (can be obtained on the job); ability to work independently or with others, deal effectively with irate customers, handle telephone inquiries with little or no assistance and inter effectively with peers, supervisors, and officials.

PHYSICAL DEMANDS: The physical demands described here are representative of those that must be met by an employee to successfully perform the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is regularly required to use hands to finger, handle, or feel; reach with hands and arms; and talk or hear. The employee frequently is required to sit. The employee is occasionally required to stand; walk; climb or balance; and stoop, kneel, crouch, or crawl. The employee must occasionally lift and/or move up to 50 pounds. Specific vision abilities required by this job include close vision, distance vision, peripheral vision, depth perception, and ability to adjust focus.

WORK ENVIRONMENT: The work environment characteristics described here are representative of those an employee encounters while performing the essential functions of this job. Reasonable accommodations may be made to enable individuals with disabilities to perform the essential functions. While performing the duties of this job, the employee is occasionally exposed to outside weather conditions. The noise level in the work environment is usually quiet to moderate.