
Section 4.15.100 Delinquency—Failure to submit return or to remit taxes—Assessments.

- (a) Whenever the city administrator or city treasurer reasonably believes a return contains inaccurate reporting or whenever any seller has become delinquent in the submission of the required monthly return or in remitting sales taxes, there shall be mailed to the delinquent seller's last known address a written demand by certified mail, return receipt, requesting the submission of the corrected or required sales tax return and remittance within ten (10) days. In the event of non-compliance with such demand, the city administrator or city treasurer makes a sales tax assessment against the taxable revenue received by the seller during the monthly period in question. A copy of the assessment shall be sent to the seller at its last known address by certified mail, return receipt, which time the seller shall make available for examination the books, papers, records, and other requested documents at the city hall unless the city administrator or city treasurer authorizes the examination be conducted at a different location. The seller shall have a right to a hearing before the city administrator or city treasurer with documents pertaining to the revenue of the period involved in the assessment. The seller may exercise his right to a hearing by delivering to the city clerk within fifteen (15) days of the date the notice was mailed, a written request for a hearing. The city clerk shall establish a date and time for a hearing to be held within ten (10) days of receipt of the request, unless a later time is mutually agreeable. The person conducting the hearing shall issue an amended assessment if it is determined an amendment should be made. The amended assessment, or the original assessment, if no amendment is made within five (5) days of the hearing, shall be the final assessment for the purpose of determining the seller's liability to the city. If no timely request for a hearing is made, the original assessment shall be the final assessment thirty (30) days after the mailing of the notice of the original assessment unless the seller has submitted an accurate return within the thirty (30) days.
- (b) The city may file a civil action for collection of any taxes, penalty, or interest due before or after making a demand or assessment under subsection (a) of this section.

(Ord. No. FY20-14 , § 3, 4-13-2020)