

ARTICLE IX
INVESTIGATIVE POWERS OF THE COMMISSIONER OF TAXATION:
DIVULGING CONFIDENTIAL INFORMATION

A. DUTIES OF THE TAX COMMISSIONER: The Tax Commissioner has the authority to correct or adjust any return submitted, when a correction or adjustment is necessary to accomplish the intent of the Ordinance.

B. CONFIDENTIAL INFORMATION: The Tax Commissioner may furnish the Internal Revenue Service, Treasury Department of the United States, the Tax Commissioner of Ohio, the Ohio Student Loan Committee, the State Director of Public Services, the State Auditor's office and the duly authorized Income Tax Administrator of any other city or state with copies of the returns filed. The Tax Commissioner is also authorized to enter into agreements for the exchange of any information with any of the foregoing Federal, State or City officials.

In addition to the penalties of Section 181.99, any employee of this municipality who violates the provisions of Section 181.09 relative to the disclosure of confidential information shall be guilty of an offense punishable by immediate dismissal.

ARTICLE X
INTEREST AND PENALTIES

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ARTICLE XI
COLLECTION OF UNPAID TAXES

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ARTICLE XII
VIOLATIONS

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