

Substitute A

ORDINANCE NO: 16-580

BE IT ORDAINED by the City Council of the City of Huntsville, Alabama as follows:

SECTION 1. Section 15-2 of the Code of Ordinances of the City of Huntsville, Alabama, is hereby amended to read as follows:

Sec. 15-2. - Administration of chapter generally.

(a) *City tax administrator.* Except as may otherwise be provided, the city tax administrator shall, on behalf of the city, administer and enforce this chapter and any other ordinance or resolution relating to revenues, business licenses, and taxes. In addition to all other powers granted or implied by this chapter, law, ordinance, resolution, or job description, the city tax administrator shall, subject to applicable laws including this chapter, have the following powers and duties:

- (1) To administer and enforce this chapter and any other ordinance or resolution relating to revenues, business licenses, and taxes.
- (2) To seek the promulgation of, rules, regulations, policies, and rulings, as allowed by and in accordance with applicable law, in furtherance of the administration of this chapter and any other ordinance or resolution relating to revenues, business licenses, and taxes.
- (3) To issue or enter all levies, notices, licenses, assessments, and other matters as may be provided by this chapter, and any other ordinance or resolution relating to revenues, business licenses, and taxes.
- (4) To make determinations of the amounts owed or due under this chapter and any other ordinance or resolution relating to revenues, business licenses, and taxes.
- (5) To authorize and approve promissory notes and other instruments of indebtedness for levies, assessments, and other business license or tax amounts due to the city.
- (6) To suspend renewal of business licenses and issuances of new business licenses to persons or taxpayers who owe business license or tax liabilities to the city or for which other reasonable cause exists.
- (7) To audit and examine or cause to be audited or examined the records and books of taxpayers.
- (8) To take all civil, administrative, and criminal actions in the enforcement of this chapter or any other ordinance or resolution relating to revenues, business

licenses, and taxes, and the city tax administrator may require the assistance of and act through the city attorney. All remedies for enforcement and collection of licenses and taxes shall be cumulative, unless prohibited by applicable state law.

(9) To enter into and execute, on behalf of the city, exchange of information or other agreements with other taxing authorities, as may be allowed by state or federal law.

(10) To enter into and execute, on behalf of the city, installment agreements, and to alter, modify or terminate same; and to generally administer and enforce said installment agreements on behalf of the city according to the terms of the agreement.

(11) To the maximum extent allowed by state law, rule, or regulation, in addition to powers granted elsewhere in this chapter or otherwise, as related to licenses and taxes, the city tax administrator shall have all powers of administration, enforcement, assessment, collection, levy, seizure, and distraint, as provided by, authorized by, or parallel to all provisions of Code of Ala. 1975, title 11 and title 40, as amended.

(b) *Delegation.* In the exercise of his powers or duties the city tax administrator may (1) delegate all or any of said duties or powers to other officers, agents, or employees of the city, which includes his subordinates, (2) request the advice, counsel, representation, or assistance of the city attorney, or his designees, or (3) be assisted by city law enforcement officers in the enforcement of this chapter. When reference is made in this chapter to the city tax administrator, it shall include his delegates.

(c) *City tax administration office.* The city tax administration office shall be responsible for processing appeals to the administrative hearing officer and otherwise performing in accordance with applicable law and shall be under the supervision of the city tax administrator, as appropriate, relative to any day to day operations of the office.

(d) *Administrative hearing officer.* The administrative hearing officer shall be responsible for scheduling and conducting hearings and deciding all appeals properly filed with the city tax administration office and to otherwise perform in accordance with applicable law.

SECTION 2. The severability provisions of section 1-8 of the City Code shall apply to this ordinance.

SECTION 3. This ordinance shall become effective upon its adoption and approval.

ADOPTED this the 25th day of August, 2016.

/s/ Will Culver
President of the City Council of
the City of Huntsville, Alabama.

APPROVED this the 25th day of August, 2016.

/s/ Tommy Battle
Mayor of the City of Huntsville,
Alabama