

to be withheld from any portion of such income. In accordance with the provisions of § 15 hereof, credit may be taken for tax to be paid to or to be withheld and remitted to another taxing municipality.

2. The original declaration (or any subsequent amendment thereof) may be increased or decreased on or before any subsequent quarterly payment date and provided for herein.

D. Such declaration or estimated tax to be paid this municipality shall be accompanied by a payment of at least one-half (1/2) of the estimated annual tax and a similar amount on the last day of the twelfth month after the beginning of the taxable year. Provided, however, that in case an amended declaration has been filed, the unpaid balance shown due thereon shall be paid on the remaining payment date.

E. On or before the last day of the fourth month of the year following that for which such declaration or amended declaration was filed, an annual return shall be filed and any balance which may be due this municipality shall be paid therewith in accordance with the provisions of § 5 hereof.

F. Interest and Penalty

Any installment remaining unpaid ten (10) days after it becomes due shall be liable to a penalty of one and one-half (1 1/2) per cent per month or fraction thereof and interest at the rate of one-half (1/2%) percent per month or fraction thereof.

(8) Duties of the Administrator

A. 1. The Administrator will be an employee of the Village Treasurer and be responsible to, and under the control of, the Village Treasurer.

2. It shall be the duty of the Tax Administrator to assist the Village Treasurer in receiving the tax imposed by this ordinance in the manner prescribed herein from the taxpayers; to keep an accurate record thereof; and to report all monies so received.

3. It shall be the duty of the Administrator to assist the Village Treasurer in enforcing payment of all taxes owing this municipality, to keep accurate records for a minimum of five (5) years showing the amount due from each taxpayer required to file a declaration and/or to make any return, including taxes withheld, and to show the dates and amounts of payments thereof.

B. Said Administrator is hereby charged with assisting the Village Treasurer in the enforcement of the provisions of this ordinance, and is hereby empowered, subject to the approval of the Board of Review, to adopt and promulgate and to enforce rules and regulations relating to any matter or thing pertaining to the collection of taxes and the administration and enforcement of the provisions of this ordinance, including provisions for the re-examination and correction of returns. The Administrator is authorized to arrange for the payment of unpaid taxes, interest and penalties on a schedule of installment payments, when the taxpayer has proved to the Administrator that, due to certain hardship conditions he is unable to pay the full amount of the tax due. Such authorization shall not be granted until proper returns are filed by the taxpayer for all amounts owed by him under the ordinance.

Failure to make any deferred payment when due, shall cause the total unpaid amount, including penalty and interest, to become payable on demand and the provisions of § 11 and 12 of the ordinance shall apply.

C. In any case where a taxpayer has failed to file a return or has filed a return which does not show the proper amount of tax due, the Administrator may determine the amount of tax appearing to be due this municipality from the taxpayer and shall send to such taxpayer a written statement showing the amount of tax so determined, together with interest and penalties thereon, if any.

D. Subject to the consent of the Board of Review or pursuant to regulations approved by the Board, the Administrator shall have the power to compromise any interest or penalty, or both, imposed by § 10 of this ordinance.