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JEH/crd
05/18/92

Utility Tax Due Date
and Penalties

ORDINANCE NO. 1690

ORIGINAL

AN ORDINANCE OF THE CITY OF REDMOND, WASHINGTON, AMENDING SECTIONS 5.44.060 AND 5.44.180 OF THE REDMOND MUNICIPAL CODE RELATING TO THE TIME FOR FILING UTILITY TAX RETURNS AND THE PENALTIES AND INTEREST FOR LATE PAYMENT.

THE CITY COUNCIL OF THE CITY OF REDMOND, WASHINGTON,
HEREBY ORDAINS AS FOLLOWS:

Section 1. Filing of Returns and Penalty for Late Payment. Sections 5.44.060 and 5.44.180 of the Redmond Municipal Code are hereby amended to read as follows:

5.44.060 Return Required - Due Dates and Payment. The tax imposed by this chapter, except the annual license fee required to accompany the application for the occupational license and renewal, shall be due and payable in monthly installments. The remittance shall be made as hereinafter provided and shall be accompanied by a return on a form to be provided and prescribed by the City Clerk. The return and remittance shall be in the City Clerk's office by five o'clock p.m. (5:00 p.m.) pacific time, on or before the last day of each month succeeding the end of the month in which the tax accrued. The taxpayer shall be required to swear or affirm in writing on the return that the information therein given is full and true and that the taxpayer knows it to be so. Whenever the total tax for which any person is liable under this chapter does not exceed the sum of fifteen dollars (\$15.00) for any monthly period, an annual return may be made upon written request and subject to the approval of the City Clerk.

Whenever a taxpayer commences to engage in business during any monthly period, his or her

first return and tax shall be based upon and cover the portion of the month during which he or she engaged in business.

5.44.180 Penalty for Late Payment - Interest.
For each payment due, if such payment is not made by the due date and time thereof, there shall be added penalties and interest as follows:

- A. For each month or portion thereof that the payment is overdue, a penalty of five percent (5%) of the tax due shall be imposed, provided, that the total penalty imposed shall not exceed a total of twenty-five percent (25%).
- B. In addition to the penalties imposed, interest on the amount due shall accrue at the rate of eight percent (8%) per annum from the date of the delinquency.

The Finance Director is authorized to waive all or any portion of the penalties and interest provided herein in the event that the Director determines that late payment was the result of excusable neglect or extreme hardship.

Section 2. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 3. Effective Date. This ordinance, being an exercise of a power specifically delegated to the City legislative body, is not subject to referendum, and shall take effect five (5)

days after passage and publication of the ordinance or a summary thereof consisting of the title.

CITY OF REDMOND


MAYOR ROSEMARIE IVES

ATTEST/AUTHENTICATED:


CITY CLERK, DORIS SCHAIBLE

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

By: 

FILED WITH THE CITY CLERK:	June 11, 1992
PASSED BY THE CITY COUNCIL:	June 16, 1992
SIGNED BY THE MAYOR:	June 16, 1992
PUBLISHED:	June 21, 1992
EFFECTIVE DATE:	June 26, 1992
ORDINANCE NO. <u>1690</u>	