

0020.030.011
JEH/crd
05/18/92

Garbage Collection Franchise
Utility Tax Due Date and
Penalties

ORDINANCE NO. 1691

ORIGINAL

AN ORDINANCE OF THE CITY OF REDMOND,
WASHINGTON, AMENDING SECTION 5.48.020 OF THE
REDMOND MUNICIPAL CODE IN ORDER TO CLARIFY THE
DUE DATES AND PENALTIES RELATED TO THE GARBAGE
COLLECTION FRANCHISE TAX.

THE CITY COUNCIL OF THE CITY OF REDMOND, WASHINGTON, DO
ORDAIN AS FOLLOWS:

Section 1. Filing of Quarterly Returns and Assessment of
Penalties and Interest. Section 5.48.020 of the Redmond Municipal
Code is hereby amended to read as follows:

5.48.020 Quarterly Return Required. Every
person engaged in the garbage collection
business within the City shall make and file a
return with the City Clerk on a quarterly
basis. The return shall show the gross income
for the quarter and the amount of the
franchise tax due and payable. Remittance in
full shall accompany each return and 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 April, July, October and January for
the preceding quarter in which the tax
accrues.

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.

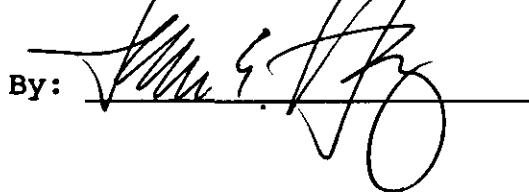
CITY OF REDMOND


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. 1691