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03/31/95
Rev. 04/03/95jeh

Utility Tax Audit
Appeal Process

ORDINANCE NO. 1831

AN ORDINANCE OF THE CITY OF REDMOND, WASHINGTON, AMENDING SECTION 5.44.210 OF THE REDMOND MUNICIPAL CODE IN ORDER TO PROVIDE FOR UTILITY TAX APPEALS TO BE HEARD BY THE HEARING EXAMINER, SUBJECT TO APPEAL TO THE CITY COUNCIL.

WHEREAS, the Finance Department has recommended that the City Council amend Section 5.44.210 of the Redmond Municipal Code in order to allow appeals of utility tax matters to be heard by the Hearing Examiner, subject to appeal to the City Council, and

WHEREAS, the City Council concurs in the Finance Department's recommendation, NOW, THEREFORE,

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

Section 1. Appeals. Section 5.44.210 of the Redmond Municipal Code is hereby amended to read as follows:

5.44.210 Appeals.

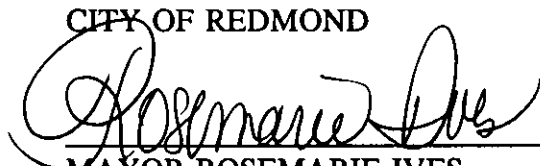
- A. Any taxpayer aggrieved by the amount of the fee or tax determined by the Clerk to be due under the provisions of this Chapter may appeal such determination to the City Hearing Examiner.

- B. The appeal shall be in writing and shall contain the following:
- 1) The name and address of the taxpayer;
 - 2) A statement identifying the determination of the Clerk from which the appeal is taken;
 - 3) A statement setting forth the grounds upon which the appeal is taken, and identifying the specific errors the Clerk is alleged to have made in making his or her determination;
 - 4) A statement identifying the requested relief from the determination being appealed.
- C. The appeal must be filed with the Clerk within ten days from the date the taxpayer was mailed notice of the Clerk's decision.
- D. The Hearing Examiner shall conduct an appeal hearing, at which the appellant taxpayer and the Clerk shall have the opportunity to be heard and to introduce evidence relevant to the subject of the appeal. The Hearing Examiner shall establish rules for such hearings consistent with the provisions of this section, including rules relating to the issuance and reconsideration of decisions.
- E. The appellant taxpayer shall have the burden of proving by the preponderance of the evidence that the determination of the Clerk is erroneous.
- F. Appeal proceedings before the Hearing Examiner shall be tape recorded and all exhibits admitted by the Examiner shall be made part of the record.
- G. Following the hearing, the Hearing Examiner shall render a decision on the appeal and shall enter written findings and conclusions in support thereof. A copy of the findings, conclusions, and decision shall be mailed to the appellant taxpayer and the Clerk. The decision shall state the correct amount of the tax owing as determined by the Hearing Examiner.

- H. The decision of the Hearing Examiner shall be final and conclusive unless the same is appealed to the City Council. Any such appeal must be filed with the Clerk within ten working days of the decision appealed from or any final decision on reconsideration thereof. Any such appeal shall be based solely on the record of the appeal hearing conducted by the Hearing Examiner.
- I. Any and all actions seeking judicial review of a City Council decision under this Section must be filed in the King County Superior Court within ten calendar days following the date of the decision. Any action not brought within this time limit is barred.

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 administrative action, is not subject to referendum and shall take effect five (5) days after publication of an approved summary thereof consisting of the title.

CITY OF REDMOND

MAYOR ROSEMARIE IVES

ATTEST/AUTHENTICATED:


for CITY CLERK, BONNIE MATTSO

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

By:  _____

FILED WITH THE CITY CLERK:	April 12, 1995
PASSED BY THE CITY COUNCIL:	April 18, 1995
SIGNED BY THE MAYOR:	April 18, 1995
PUBLISHED:	April 26, 1995
EFFECTIVE DATE:	May 1, 1995
ORDINANCE NO. <u>1831</u>	