

**CITY OF GRANITE FALLS
ORDINANCE NO. 819-2011**

AN ORDINANCE OF THE CITY OF GRANITE FALLS, WASHINGTON, RELATING TO THE CITY'S LICENSE PROVISIONS AND THE ADMINISTRATION OF THE CITY'S BUSINESS AND OCCUPATIONAL TAXES UNDER CHAPTER 5.30 OF THE GRANITE FALLS MUNICIPAL CODE (GFMC); REPEALING SECTIONS 5.30.030, 5.30.040, 5.30.050, 5.30.170, 5.30.270, and 5.30.280 OF GFMC CHAPTER 5.30; AMENDING SECTIONS 5.30.060, 5.30.220, 5.30.230, AND 5.30.250 OF GFMC CHAPTER 5.30 AND SECTION 1 OF ORDINANCE NO. 761-07; AND REPEALING THOSE PORTIONS OF SECTION 1 OF ORDINANCE NO. 761-07 THAT ESTABLISHED SECTIONS 5.30.030, 5.30.040, 5.30.050, 5.30.170, 5.30.270, AND 5.30.280 OF GFMC CHAPTER 5.30.

WHEREAS, the processing and issuance of business licenses is currently regulated by three chapters of the Granite Falls Municipal Code (GFMC Chapters 5.02, 5.28 and 5.30); and

WHEREAS, the City Council desire to streamline and merge the regulation of the processing and issuance of business licenses into one chapter of the Granite Falls Municipal Code (a new GFMC Chapter 5.28); and

WHEREAS, the City currently utilizes the Washington State Department of Licensing Master License Service with regard to all business license applications; and

WHEREAS; the City Council finds that it is in the best interest of the community to repeal those sections of current GFMC Chapter 5.30 that address the business license application process and regulation thereof and replace same with a new GFMC Chapter 5.28 that is consistent with the State Department of Licensing Master License Service and that makes the decision to approve a business license application an administrative decision of the City Clerk;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF GRANITE FALLS DOES HEREBY ORDAIN AS FOLLOWS:

Section 1. Sections 5.30.030, 5.30.040, 5.30.050, 5.30.170, 5.30.270, and 5.30.280 are hereby repealed.

Section 2. Section 5.30.060 of the Chapter 5.30 of the Granite Falls Municipal Code and that portion of Section 1 of Ordinance No. 761-07 that established GFMC 5.30.060 is hereby amended to read as follows:

“5.30.060

When due and payable – Reporting periods – Monthly, quarterly, and annual returns – Threshold provisions or relief from filing requirements – Computing time periods – Failure to file returns.

(A) ~~Other than any annual license fee or registration fee assessed under this chapter,~~ The tax imposed by this chapter or Ordinance No. 674-03 effective January 1, 2004 (Chapter 3.08 GFMC), shall be due and payable in quarterly installments. At the director’s discretion, businesses may be assigned to a monthly or annual reporting period depending on the tax amount owing or type of tax. Tax payments are due on or before the last day of the next month following the end of the assigned reporting period covered by the return.

(B) Taxes shall be paid as provided in this chapter and accompanied by a return on forms as prescribed by the director. The return shall be signed by the taxpayer personally or by a responsible officer or agent of the taxpayer. The individual signing the return shall swear or affirm that the information in the return is complete and true.

(C) Tax returns must be filed and returned by the due date whether or not any tax is owed.

(D) For purposes of the tax imposed by this chapter or Ordinance No. 674-03, effective January 1, 2004 (Chapter 3.08 GFMC), any person whose value of products, gross proceeds of sale, or gross income of the business, subject to tax after all allowable deductions, is equal to or less than \$5,000 in the current quarter, shall file a return, declare no tax due on their return, and submit the return to the director. The gross receipts and deduction amounts shall be entered on the tax return even though no tax may be due.

(E) A taxpayer that commences to engage in business activity shall file a return and pay the tax or fee for the portion of the reporting period during which the taxpayer is engaged in business activity.

(F) Except as otherwise specifically provided by any other provision of this chapter, in computing any period of days prescribed by this chapter the day of the act or event from which the designated period of time runs shall not be included. The last day of the period shall be included unless it is a Saturday, Sunday, or city or federal legal holiday, in which case the last day of such period shall be the next succeeding day which is neither a Saturday, Sunday, or city or federal legal holiday.

(G) If any taxpayer fails, neglects or refuses to make a return as and when required in this chapter, the director is authorized to determine the amount of the tax or fees payable by obtaining facts and information upon which to base the director’s estimate of the tax or fees due. Such assessment shall be deemed prima facie correct and shall be the amount of tax owed to the city by the taxpayer. The director shall notify the taxpayer by mail of the amount of the tax so determined, together with

any penalty, interest, and fees due; the total of such amounts shall thereupon become immediately due and payable.

Section 3. Section 5.30.220 of the Chapter 5.30 of the Granite Falls Municipal Code and that portion of Section 1 of Ordinance No. 761-07 that established GFMC 5.30.220 is hereby amended to read as follows:

5.30.220

Mailing of notices.

Any notice required by this chapter to be mailed to any taxpayer ~~or licensee~~ shall be sent by ordinary mail, addressed to the address of the taxpayer ~~or licensee~~ as shown by the records of the director. Failure of the taxpayer ~~or licensee~~ to receive any such mailed notice shall not release the taxpayer ~~or licensee~~ from any tax, fee, interest, or any penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of this chapter. It is the responsibility of the taxpayer to inform the director in writing about a change in the taxpayer's address."

Section 4. Section 5.30.230 of the Chapter 5.30 of the Granite Falls Municipal Code and that portion of Section 1 of Ordinance No. 761-07 that established GFMC 5.30.230 is hereby amended to read as follows:

"5.30.230

Tax declared additional.

The ~~license fee and~~ tax herein levied shall be additional to any license fee or tax imposed or levied under any law or any other ordinance of the city except as herein otherwise expressly provided."

Section 5. Section 5.30.250 of the Chapter 5.30 of the Granite Falls Municipal Code and that portion of Section 1 of Ordinance No. 761-07 that established GFMC 5.30.250 is hereby amended to read as follows:

"5.30.250

Tax constitutes debt – Enforcement.

(A) Collection. The license fee, any tax imposed under Ordinance No. 674-03, effective January 1, 2004 (Chapter 3.08 GFMC), and all interest and penalties on either, shall constitute a debt to the city and may be collected in the same manner as any other debt in like amount, which remedy shall be in addition to all other existing remedies. Any judgment entered in favor of the city shall include an award to the city of all court and collection costs, including attorneys' fees. Amounts delinquent more than 90 days may be assigned for collection, in which case the amount of any collection charges shall be in addition to all other amounts owed.

~~(B) Nuisance. Engaging in business in the city of Granite Falls without a license as required by this chapter or by Chapter 5.28 GFMC is a nuisance."~~

Section 6. Repealer. The following ordinances or sections of ordinances are repealed:

- (A) Those portions of Section 1 of Ordinance No. 761-07 that established and were codified as Sections 5.30.030, 5.30.040, 5.30.050, 5.30.170, 5.30.270, and 5.30.280 of GFMC Chapter 5.30.
- (B) All other ordinances or parts of other ordinances that are inconsistent with the provisions of this Ordinance are hereby repealed.

Section 7. 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 8. Publication and Summary. This Ordinance or summary thereof consisting of the title shall be published in the official newspaper of the City.

Section 9. Effective Date. This Ordinance shall be in full force and effect five (5) days after publication of the summary consisting of the title.

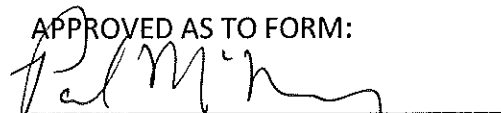
Said Ordinance was passed in open session by the City Council of the City of Granite Falls on the 6th day of April, 2011, and signed in authentication of its passage this 7th day of April, 2011.


SHEIKH HAROON SALEEM, Mayor

ATTEST:


DARLA REESE, City Clerk

APPROVED AS TO FORM:


PAUL MCMURRAY, City Attorney

DATE OF FIRST READING: 3/16/11
DATE OF SECOND AND FINAL READING: 4/6/11
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