

ORDINANCE NO. 2763

AN ORDINANCE AMENDING CHAPTER 3.16 OF THE MOSES LAKE MUNICIPAL CODE ENTITLED "ADMISSIONS TAX"

THE CITY COUNCIL OF THE CITY OF MOSES LAKE, WASHINGTON ORDAINS AS FOLLOWS:

Section 1. Chapter 3.16 of the Moses Lake Municipal Code entitled "Admissions Tax" is amended as follows:

3.16.025 Penalties and Interest:

- A. If full payment of any tax is not received by the Finance Department on or before the due date, there shall be added to the amount due a penalty as follows:
 1. Five percent (5%) if paid within twenty-nine (29) days after the date due;
 2. Ten percent (10%) if paid within thirty (30) to fifty-nine (59) days after the date due;
 3. Twenty percent (20%) if paid within sixty (60) to eighty-nine (89) days after the date due;
 4. Twenty-five percent (25%) if paid within ninety (90) to one hundred nineteen (119) days after the date due;
 5. Fifty percent (50%) if paid after one hundred twenty (120) or more days after the date due.
- B. In no event shall the penalty be less than ten dollars (\$10).
- C. In addition to the penalties assessed, interest shall be added to the amount due at the maximum, legal, statutory rate and compounded daily.
- D. The penalties assessed shall be in addition to any civil penalties that may be imposed as a result of any action taken by the city to enforce the provisions of this chapter.
- E. Notice of Violation and Order to Pay:
 1. General. If the Finance Director determines that any person, copartnership, company, association, or corporation has engaged in any business or practice of their trade or profession in violation of this chapter, he or she may issue a Notice of Violation and Order to Pay pursuant to Chapter 1.20. This Notice will specifically indicate the following:
 - a. The name and address of the person(s) charged with the violation.
 - b. The street address or description of the location of the site on which the violation has been determined to exist.
 - c. The amount necessary to cure the violation.
 - d. The date by which the payment is to be made.
 - e. A statement that the civil penalties established in 1.20 shall be assessed against the person(s) cited if the payment is not made within the specified time.
- F. Appeals: Any Notice of Violation and Order to Pay issued by the Finance Director shall be appealable to the Hearing Examiner under Chapter 20.03.
- G. Penalties:
 1. Any violation for which a Notice of Violation and Order to Pay has been issued but which has not been paid within the time specified shall incur a civil penalty of two hundred fifty dollars (\$250) per day up to a sum of five thousand dollars (\$5,000), beginning on the day

the payment was to be made. The cumulative penalty provided for in this paragraph shall not accrue while an appeal is pending, nor shall the penalty preclude the initiation of appropriate legal action to bar further operation of a business, trade or occupation in violation of this chapter.

2. If a penalty has been assessed pursuant to 1.20, a court shall assess that penalty and any additional penalty the court considers appropriate plus court costs and attorney's fees.

H. Compromise, Settlement, and Disposition of Disputes or Litigation: The Finance Director and the City Attorney may negotiate a settlement or compromise, or otherwise dispose of a dispute or litigation when to do so would be in the best interests of the city.

Section 2. This ordinance shall take effect and be in force five (5) days after its passage and publication of its summary as provided by law.

Adopted by the City Council and signed by its Mayor on May 12, 2015.


Dick Deane, Mayor

ATTEST:


W. Robert Taylor, Finance Director

APPROVED AS TO FORM:


Katherine L. Kenison, City Attorney