

ORDINANCE NO. 6338 (General)

**AN ORDINANCE AMENDING THE SPRINGFIELD MUNICIPAL CODE,
SECTIONS 4.707 "TAX FOR PROVIDING UTILITY SERVICE", 4.716 "AUDITS"
AND ADOPTING A SEVERABILITY CLAUSE**

The Common Council of the City of Springfield finds that:

WHEREAS, on March 3, 2014, the Council adopted Ordinance 6311, amending provisions of the Municipal Code to create a utility tax applicable to all entities providing utility service within the City, or using facilities located within the City; and

WHEREAS, Ordinance 6311 was intended to add a new tax on the privilege of providing certain utility service in the City and retain the existing fee for occupying the public ways for placement of utility facilities; and

WHEREAS, certain housekeeping amendments are necessary to clarify the information required when the payment of the tax is remitted and the applicability of the tax and fee review; and

WHEREAS, the Council has determined that these amendments are in the public interest.

NOW, THEREFORE, THE COMMON COUNCIL OF THE CITY OF SPRINGFIELD ORDAINS AS FOLLOWS:

SECTION 1: The following section 4.707(5) is amended to read as follows:

"4.707 Tax for Providing Utility Service

...
(5) Unless otherwise agreed such tax shall be paid quarterly, on or before the 45th day following the end of the calendar quarter. With each payment, the persons subject to the tax shall furnish a statement setting forth the amount and calculation of payment. The statement shall detail the revenues received from their operation within the City and shall specify the nature and amount of all exclusions and deductions from such revenues they have claimed in calculating the amount of the utility tax."

SECTION 2: The following section 4.716 is amended to read as follows:

"4.716 Audits and Fee Review

The City may examine the books and records of the utility to verify the amounts due under a franchise, public way use agreement, fee under 4.706, or a tax as provided in section 4.707. The utility shall either maintain such books and records at a location

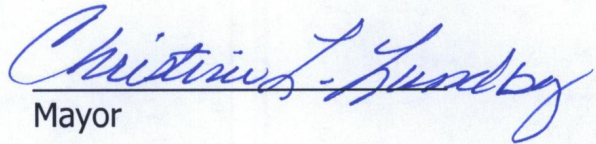
within the state of Oregon or, in the alternative, shall provide them to the City when requested, at no expense to the City. In the event such examination discloses an underpayment in the amount due to the City of more than five percent, the City may impose a penalty of 10 percent of the additional amount due, plus costs of the audit, and interest as provided herein from the original date due."

SECTION 3: Severability Clause. If any section, subsection, sentence, clause, phrase or portion of this Ordinance is, for any reason, held invalid or unconstitutional by a court of competent jurisdiction, such portion shall be deemed a separate, distinct and individual provision and such holding shall not affect the validity of the remaining portion hereof.

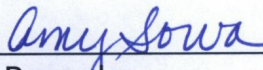
SECTION 4: Effective Date. This Ordinance shall take effect 30 days after its adoption by the Council and approval by the Mayor.

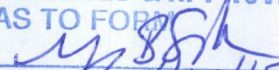
ADOPTED by the Common Council of the City of Springfield by a vote of 6 for and 0 against, this 1 day of JUNE, 2015.

ADOPTED by the Mayor of the City of Springfield, this 1 day of JUNE, 2015.


Mayor

ATTEST:


City Recorder

REVIEWED & APPROVED
AS TO FORM

DATE: 4/17/15
OFFICE OF CITY ATTORNEY