

ORDINANCE NO. 1441

AN ORDINANCE OF THE CITY OF DES MOINES, WASHINGTON relating to revenue and finance, adding a new chapter to Title 3 DMMC, imposing a six percent (6%) Surface Water Management (SWM) Utility Tax, and codifying a new chapter in Title 3 DMMC entitled Surface Water Management Utility Tax.

WHEREAS, the City Council has determined that there will be a deficit balance in the City's General Fund in 2009, and

WHEREAS, the City has availed itself of all appropriate revenue sources currently authorized, and has reduced expenditures considerably in the 2009 budget, and

WHEREAS, the basic City service levels would be greatly reduced without a new source of revenue, and

WHEREAS, the City Council has determined that the public interest is best served by the implementation of a SWM Utility Tax; now therefore,

THE CITY COUNCIL OF THE CITY OF DES MOINES ORDAINS AS FOLLOWS:

Sec. 1. A new chapter is added to Title 3 DMMC, entitled Surface Water Management Utility Tax.

Sec. 2. Imposition of SWM utility tax. There is hereby created a tax in the amount of six percent (6%) per year chargeable monthly, against and upon the gross surface water management utility rates as assessed by the SWM Utility of the City.

Sec. 3. Levy and collection. There is levied a tax of six (6) percent on the Surface Water Management Utility of the City of Des Moines, which tax shall be levied upon and collected from the assessed surface water utility rates of the Surface Water Management Utility. The Des Moines Finance Director is directed to deposit the monies collected into the Des Moines General Fund for funding of City services or capital requirements as the Council shall direct through its annual budget process.

Sec. 4. Relationship to other taxes. The tax levied in this chapter shall be in addition to any license fee or any other tax imposed or levied under any law or any other ordinance of the City.

Sec. 5. Tax year. The assessment of the tax shall commence on January 1, 2009. The tax year for purposes of this Ordinance shall commence on January 1 and end December 31 of each year the tax remains in effect.

Sec. 6. Exceptions and deductions. There is excepted and deducted from the gross income upon which the tax is computed:

(1) That part of the gross income derived from business which the City is prohibited from taxing under the constitution or laws of the United States and the constitution or laws of the State of Washington.

(2) Adjustments made to a billing or customer account in order to reverse a billing or charge that was not properly a debt of the customer.

(3) Cash discounts allowed and actually granted to customers of the taxpayer during the tax year.

(4) Uncollectible debts written off the taxpayer's books during the tax year. If subsequently collected, the income shall be reported for the period in which collected.

Sec.7. Overpayment of tax. Money paid to the City through error, or otherwise not in payment of the tax imposed by this ordinance, or in excess of such tax, shall, upon discovery, be credited against any tax due or to become due from such taxpayer hereunder, provided however, that overpayments extending beyond one (1) year prior to notification of the City shall not be refunded.

Sec.8. Finance Director to make rules. The Finance Director shall have the power to adopt and enforce rules and regulations not inconsistent with this ordinance or with the law for the purposes of carrying out the provisions thereof.

Sec.9. Codification. Sections 1 through 8 of this ordinance shall be codified as a new chapter in Title 3 DMMC.

Sec. 10. Severability - Construction.

(1) If a section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason by any court of competent jurisdiction, such decision shall not affect the validity of the remaining portions of this ordinance.

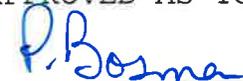
(2) If the provisions of this ordinance are found to be inconsistent with other provisions of the Des Moines Municipal Code, this ordinance is deemed to control.

Sec. 11. Effective date. This ordinance shall take effect and be in full force five (5) days after its passage, approval, and publication in accordance with law.

PASSED BY the City Council of the City of Des Moines this 13th day of November, 2008 and signed in authentication thereof this 13th day of November, 2008.


M A Y O R

APPROVED AS TO FORM:


City Attorney

ATTEST:


City Clerk

Published: November 26, 2008

LEGAL NOTICE

SUMMARY OF ADOPTED ORDINANCE

CITY OF DES MOINES

ORDINANCE NO. 1441, Adopted November 13, 2008.

DESCRIPTION OF MAIN POINTS OF THE ORDINANCE:

This ordinance relates to revenue and finance, adds a new chapter to Title 3 DMMC, imposes a six percent (6%) Surface Water Management (SWM) Utility Tax, and codifies a new chapter in Title 3 DMMC entitled Surface Water Management Utility Tax.

The full text of the ordinance will be mailed without cost upon request.

Denis Staab
City Clerk

Published: November 26, 2008