

## CITY OF BETHEL

P.O. Box 388 • Bethel, Alaska 99559 907-543-2087 FAX # 543-4171

Introduced by: City Manager Weaver
Date: September 12, 1995
Public Hearing: September 26, 1995
Action: Passed
Vote: 7-Yes, O-No

## **ORDINANCE #95-24**

AN ORDINANCE OF THE BETHEL CITY COUNCIL AMENDING SECTION 4.16.120 OF THE BETHEL MUNICIPAL CODE, ENTITLED INTEREST FOR DELINQUENCY, SECTION 4.16.190(C), ENTITLED REFUND OF SALES TAX--INTEREST, SECTION 13.04.270(D), ENTITLED DELINQUENT ACCOUNTS (WATER), SECTION 13.08.220(D), ENTITLED DELINQUENCY (SEWER), AND SECTION 13.12.080(D), ENTITLED DELINQUENCY (SOLID WASTE).

NOW, THEREFORE, BE IT ENACTED BY THE BETHEL CITY COUNCIL AS FOLLOWS:

Section 1. If any part or provision of this ordinance or application thereof to any person or circumstances is adjudged invalid by any court of competent jurisdiction, such judgment shall be confined in its operation to the part, provision, or application directly involved in all controversy in which this judgment shall have been rendered, and shall not affect or impair the validity of the remainder of this title or application thereof to other persons or circumstances. The City Council hereby declares that it would have enacted the remainder of this ordinance even without such part, provision, or application.

Section 2: Section 4.16.120 of the Bethel Municipal Code is hereby amended to read as follows:

4.16.120 Interest for Delinquency. Interest shall accrue on the principal amount of the delinquent tax at the rate of fifteen percent per annum from the date of the delinquency until paid. Interest shall be assessed and collected in the same manner as the sales tax is assessed and collected.

Section 3. Section 4.16.190(C) of the Bethel Municipal Code is hereby amended to read as follows:

4.16.190 Refund of Sales Tax--Interest. C. In all other cases, the claims for refund shall be presented by the revenue collector or city manager to the City Council at a regular meeting thereof. The City Council shall review the application, and, if in its opinion the taxpayer is entitled to a refund, the Council shall, by motion duly adopted, authorize the revenue collector or city manager to make the requested refund; otherwise the Council shall, by motion duly adopted, deny the application for refund. The Council may refund any interest due at the rate of fifteen

percent per annum, provided, however, the Council shall pay interest only if the overpayment is determined to have been caused by an error by the city.

Section 4: Section 13.04.270(D) of the Bethel Municipal Code is hereby amended to read as follows:

13.04.270 Delinquent Accounts. D. Interest on delinquent accounts shall be paid at the rate of fifteen percent per annum. Delinquent payments, with interest, shall constitute a lien on real and personal property of the person or entity whose account is delinquent.

Section 5: Section 13.08.220(D) of the Bethel Municipal Code is hereby amended to read as follows:

13.08.220 Delinquency. D. Interest on delinquent accounts shall be paid at the rate of fifteen percent per annum. Delinquent payments, with interest, shall constitute a lien on real and personal property of the person or entity whose account is delinquent.

Section 6: Section 13.12.080(D) of the Bethel Municipal Code is hereby amended to read as follows:

13.12.080 Delinquency. D. Interest on delinquent accounts shall be paid at the rate of fifteen percent per annum. Delinquent payments, with interest, shall constitute a lien on real and personal property of the person or entity whose account is delinquent.

Section 7: This ordinance shall take effect upon passage.

PASSED AND APPROVED THIS 26TH DAY OF SEPTEMBER, 1995.

Kent Harding, Acting Mayor

ATTEST:

Connie Tucker, City Clerk