

## **Chapter 26**

### **TAXATION\***

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\* **Cross References:** Administration, Ch. 2; licenses, permits and miscellaneous business regulations, Ch. 13; special tax for public sewers, § 22-227; special tax for construction of district sewers, § 22-232; special tax for joint district sewers, § 22-242.

**State Law References:** Assessment and levy of property taxes, RSMo. § 137.010 et seq.

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#### **Art. I. In General, §§ 26-1--26-20**

#### **Art. II. Merchants' and Manufacturers' Ad Valorem Tax, §§ 26-21--26-45**

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### **ARTICLE I.**

### **IN GENERAL**

#### **Sec. 26-1. Conformance with state law.**

Except as otherwise provided by the charter, this Code or any other ordinance of the city, the assessment, levy, payment and collection of both real and personal property taxes shall be done as provided under the general statutes of the state relating to taxation and revenue.  
(Code 1964, § 16.020)

#### **Sec. 26-2. Purpose of property taxes.**

For the support and improvement of the city, a tax shall be levied annually upon all property within the city, real and personal, taxable under the laws of the state.  
(Code 1964, § 16.030)

### **Sec. 26-3. Assessment of property.**

In assessing property, both real and personal, in the city, the county assessor shall assess all property in the city, and such assessment shall be taken as the basis from which the city council shall make the levy for city purposes.

(Code 1964, § 16.040)

### **Sec. 26-4. City representation on county board of equalization.**

For the purpose of giving the city representation on the county board of equalization when such board is sitting for the purpose of equalizing the assessment of property in the city, such officials of the city as may be provided by law shall sit with the county board of equalization, shall have a vote on such board, and shall be paid for such services, as may be provided for by law.

(Code 1964, § 16.050)

**State Law References:** Representation of certain constitutional charter cities, RSMo. § 138.015.

### **Sec. 26-5. Taxes not void for informality, noncompliance with time limits.**

An assessment of property or charges for taxes thereon shall not be considered illegal on account of any informality in making the assessment or the tax lists, or on account of the assessment not having been completed within the time required by law.

(Code 1964, § 16.100)

### **Sec. 26-6. No exemptions from tax.**

The city council shall have no power to relieve any person from the payment of any tax or exempt any person from any burden imposed by law.

(Code 1964, § 16.120)

### **Sec. 26-7. Date taxes become delinquent; lien.**

Upon the first day of January of each year, all unpaid city taxes shall become delinquent, and the taxes upon real property are hereby made a perpetual lien thereon against all persons in favor of the city.

(Code 1964, § 16.170)

**State Law References:** Similar provisions, RSMo. § 140.010.

### **Secs. 26-8--26-20. Reserved.**

## **ARTICLE II.**

### **MERCHANTS' AND MANUFACTURERS' AD VALOREM TAX\***

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\* **Charter References:** City to have taxing powers of all cities, § 166.

**State Law References:** Merchants' ad valorem tax authorized, RSMo. § 94.080; similar provisions, RSMo. § 150.010 et seq.

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### **Sec. 26-21. Definitions.**

For the purposes of this article, the following words and terms shall have the meanings respectively ascribed thereto in this section:

*Manufacturer.* A person who shall hold or purchase personal property for the purpose of adding to its value by any process of manufacturing, refining or the combination of different materials; provided, the value of the raw material, finished products, tools, machinery and appliances held or purchased by such person, company or corporation shall aggregate one thousand dollars (\$1,000.00).

*Merchant.* A person who shall deal in the selling of goods, wares and merchandise, including commission merchants, grocers and dealers in drugs and medicines, at any store, stand or place occupied for that purpose.

(Code 1964, § 16.230)

**Cross References:** Definitions and rules of construction generally, § 1-2.

#### **Sec. 26-22. Classification of property.**

For the purpose of city taxation, the raw material, finished products, tools, machinery and appliances used or kept on hand by manufacturers and the merchandise held by merchants shall constitute a class separate and distinct by itself.

(Code 1964, § 16.240)

#### **Sec. 26-23. Tax levied; computation.**

Manufacturers and merchants shall pay an and valorem tax, at the regular tax rate, on the greatest amount of goods, wares, and merchandise or raw material and finished products they may have on hand on any one day between the first Monday in January and the first Monday in April of the current year, as well as on the tools, machinery and appliances used in carrying on their business or owned by them on the first day of April each year.

(Code 1964, § 16.250)

#### **Sec. 26-24. Annual statement--Time of filing; contents.**

On or before the first day of May of each year, it shall be the duty of each person who shall have obtained an occupational license as otherwise provided for in this Code, to file with the city assessor, if a merchant, a statement of the greatest amount of goods, wares and merchandise, which he may have had on hand at any one time between the first Monday in January and the first Monday in April next preceding, or, if a manufacturer, the greatest amount of raw materials and finished products such manufacturer may have had on hand between the first Monday in January and the first Monday in April next preceding, and also the value of the tools, machinery and appliances used in carrying on the business.

(Code 1964, § 16.260)

#### **Sec. 26-25. Same--Verification.**

Such statement shall be signed and verified by the affidavit of such manufacturer or merchant, or some credible person for him, before some person authorized to administer oaths, that such statement contains a just and true account of the aggregate amount of all the goods, wares and merchandise, raw material and finished

products and tools, machinery and appliances taxable under this article.  
(Code 1964, § 16.280)

#### **Sec. 26-26. Same--Evidence of amount of tax due.**

In all suits upon the bonds required by section 26-29, a certified copy of the statement hereinbefore required to be filed in the office of the city assessor shall be evidence of the amount of taxes due from the person filing the same; but the plaintiff in the action may show, by competent testimony, that such statement does not contain the full amount of taxable property it should have contained.  
(Code 1964, § 16.290)

#### **Sec. 26-27. Same--Penalties.**

(a) *Failure to file.* Every manufacturer or merchant who shall fail to file with the city assessor a statement, as required by section 26-24 of this chapter, shall be deemed to have forfeited the bond given by him or them in virtue of this article, and shall be liable for, and in action thereon, judgment shall be rendered plaintiff in damages for three (3) times the amount of revenue which shall be found due for the year and costs.

(b) *Filing false statements.* Every manufacturer or merchant, who shall file or suffer to be filed, a false statement, shall be deemed to have forfeited his bond given in virtue of this article; and in action thereon, judgment shall be rendered for plaintiff in damages for four (4) times the amount of revenue found to be due for the year and costs.  
(Code 1964, §§ 16.300, 16.310)

#### **Sec. 26-28. Same--Duties of assessor, collector and board of equalization.**

The assessor shall enter an abstract of statements referred to in the preceding section in a book to be provided for that purpose, to be known as the "Manufacturers' and Merchants' Tax Book," which shall be suitably ruled, with columns for the name of the manufacturer or merchant, the amount of his or their statements as returned to the assessor, the valuation of such statements as equalized by the board of equalization, the amount of each kind of tax levied thereon, and such other columns as may be found useful or convenient in practice; and the assessor shall, before the second Monday in July next after the filing of such statements, deliver a copy of such abstract for the year to the director of finance. After the board of equalization has completed the equalization of such statements, the director of finance shall extend on such book all proper taxes at the same rate as assessed for the time on real estate; and he shall, on or before the first day of November thereafter, make out and deliver to the business license administrator a copy of such abstract for the year, and take the receipt of the business license administrator therefor, which receipt shall specify the aggregate amount of taxes due thereon; and the director of finance shall charge the business license administrator with the amount of such taxes and take his receipt therefor.  
(Code 1964, § 16.270)

#### **Sec. 26-29. License; bond.**

(a) Any person applying for license to carry on the business of a manufacturer or merchant, shall, before he shall receive such license, execute a bond to the city, with two (2) or more good and sufficient sureties, conditioned that he will, on or before the thirty-first day of December next following, pay to the

business license administrator all taxes due on such license, which bond shall be approved by the business license administrator with such approval endorsed thereon, but in no case shall the mayor, councilmembers or city officers be received as sureties on such bond.

(b) When any manufacturer or merchant shall commence business after the first Monday in April in any year, he shall execute a bond as provided for in this section, conditioned that he will, on or before the first Monday of August next thereafter, furnish to the city assessor a statement, verified as herein required, of the largest amount of goods, wares and merchandise, or raw material and finished products he has on hand or subject to his control, whether owned by himself or consigned to him for sale, on the first day of every month between the time he commenced business and the first day of August; upon which statement he shall pay the same rate of tax in proportion to the time he has been engaged in business.

(c) Forms:

(1) The license shall be signed by the business license administrator and attested by the seal of the city, and shall be in the following form:

The City of Columbia, to all who shall see these presents, Greeting:

Know ye, that \_\_\_\_\_, having on the \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_, given bond as a \_\_\_\_\_, as required by ordinance, for the payment of all lawful taxes due on \_\_\_\_\_ license; therefore the said \_\_\_\_\_ is hereby authorized to pursue the business or avocation of a \_\_\_\_\_ at any one place within said city from and after this date, until the 31st day of December, 19\_\_\_\_\_.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the seal of the City of Columbia to be affixed this \_\_\_\_\_ day of \_\_\_\_\_, A.D., 19\_\_\_\_\_.

|  |  |
|--|--|
|  | ____ Business License<br>Administrator |
|--|--|

(2) The bond may be in the following form:

KNOW ALL MEN BY THESE PRESENTS, that we \_\_\_\_\_, as principal, \_\_\_\_\_ and \_\_\_\_\_ as sureties, are held and firmly bound unto the City of Columbia, for the payment on the 31st day of December next following, to the business license administrator thereof, of all taxes which may be then due from the said \_\_\_\_\_ upon his license as a \_\_\_\_\_ for the twelve months ending on the 31st day of December next; and in default of such payment, to pay all damages and costs which may be adjudged against them by law.

Given under our hands and seals this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

|  |            |
|--|------------|
|  | ____(SEAL) |
|  | ____(SEAL) |
|  | ____(SEAL) |

Approved this \_\_\_\_\_ day of \_\_\_\_\_, 19\_\_\_\_\_.

|  |  |
|--|--|
|  | ____ Business License<br>Administrator |
|--|--|

(Code 1964, § 16.320)

**Sec. 26-30. Penalty for failure to pay tax.**

Every manufacturer or merchant, to whom a license shall have been granted under this article, who has filed a correct statement as herein required, and failed to pay the amount of revenue so owing to the business license administrator, shall be deemed to have forfeited his bond, and in action thereon, judgment shall be rendered for plaintiff in damages for double the amount of such revenue and costs.

(Code 1964, § 16.330)

**Sec. 26-31. Suit to be brought on forfeited bonds.**

Upon the forfeiture of any bond as herein provided, it shall be the duty of the business license administrator to report the same to the city counselor, who shall institute suit thereon without delay, against the principal and all the securities, jointly or severally, as may be deemed advisable.

(Code 1964, § 16.350)

**Sec. 26-32. Quarterly returns.**

The business license administrator shall make quarterly returns to the director of finance, showing a list of all licenses granted by him and not previously accounted for, showing the name of the party to whom granted, the amount of tax collected on each, and the commencement and termination of each license granted; second, a statement of the bonds taken by him, and the penalty, date and obligors in each bond; and third, the number and kind of bonds on hand.

(Code 1964, § 16.340)

**Secs. 26-33--26-45. Reserved.**

**ARTICLE III.**

**CIGARETTES\***

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\* **Editors Note:** Ordinance No. 15047, § 1, adopted November 18, 1996, repealed §§ 26-46--26-64. Formerly, such sections pertained to similar provisions and derived from §§ 11.340, 11.350, 11.360, 11.370, 11.380, 11.390, 11.400, 11.410, 11.420, 11.430, 11.440, 11.450, 11.460, 11.470, 11.480, 11.490, 11.500, 11.510, 11.520, 11.530 of the 1964 Code; Ord. No. 9857, § 1, 6-20-83.

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**Sec. 26-46. Definitions.**

When used in this article, the following words and phrases shall have the meanings ascribed in this section:

*Cigarette.* An item manufactured of tobacco or any substitute therefor, wrapped in paper or any substitute therefor, weighing not to exceed three (3) pounds per one thousand (1,000) cigarettes and which is commonly classified, labeled or advertised as a cigarette.

*Dealer.* Any person who purchases cigarettes directly from a cigarette manufacturer and sells cigarettes as a first seller.

*First seller.* All persons who make the initial or first sale or distribution of cigarettes within the city.

*Package.* The individual package, box or other container in or from which retail sales of cigarettes are normally made or intended to be made.

*Retailer.* Any person who is engaged in the business of selling cigarettes to consumers or to any person for any purpose other than resale.

*Sale.* Any transfer of title or possession for a consideration or any agreement therefor.

*Wholesaler.* Any person who is engaged in the business of selling cigarettes for resale.  
(Ord. No. 15047, § 1, 11-18-96)

**Cross References:** Definitions and rules of construction generally, § 1-2.

#### **Sec. 26-47. License--Required; application.**

(a) Every dealer, retailer, wholesaler, manufacturer or other person desiring to engage in the business of selling cigarettes or offering, delivering or displaying cigarettes for sale within the city shall file an application for a license as outlined in section 13-22 of this Code.

(b) Every application for a license shall be made upon a form prescribed, prepared and furnished by the business services administrator, and shall set forth such information as required.  
(Ord. No. 15047, § 1, 11-18-96)

#### **Sec. 26-48. Same--Grant of license.**

Upon approval of the application referred to in the preceding section, the business services administrator shall grant and issue to the applicant a license, as herein provided, for each place of business within the city set forth on the application..  
(Ord. No. 15047, § 1, 11-18-96)

#### **Sec. 26-49. Same--Display of license.**

Licenses shall at all times be conspicuously displayed at the places for which issued.  
(Ord. No. 15047, § 1, 11-18-96)

#### **Sec. 26-50. Same--Expiration.**

All licenses shall expire on June 30 of each year, unless sooner suspended, surrendered or revoked for

cause by the business services administrator.  
(Ord. No. 15047, § 1, 11-18-96)

**Sec. 26-51. Same--Enforcement.**

The enforcement provisions of section 13-31 of this Code shall apply to this article.  
(Ord. No. 15047, § 1, 11-18-96)

**Sec. 26-52. License tax--Imposed.**

Every dealer or wholesaler engaged in selling cigarettes or offering or displaying cigarettes for sale within the city shall pay an occupation license tax at the rate of ten cents (\$0.10) per package for all cigarettes sold, offered or displayed for sale. The intent of this article is to levy an occupation license tax pursuant to Section 166 of the City Charter and Section 94.110 of the Revised Statutes of Missouri.  
(Ord. No. 15047, § 1, 11-18-96)

**Sec. 26-53. Same--Payment of tax.**

(a) The tax provided for by section 26-52 shall be paid by the dealer or wholesaler to the business services administrator by the 15th day of the month for the tax due for the preceding month. The canceled check, accompanied by the monthly cigarette tax reporting form, shall be proof of payment. This is the only occupation license tax that cigarette dealers or wholesalers shall pay to the city. No person shall sell or offer or display for sale at retail any cigarettes unless the cigarette tax has been paid.

(b) Every dealer or wholesaler shall generate a monthly cigarette sales report detailing the invoice number, customer name, daily purchases and returns of cigarette sales by customer within the city.  
(Ord. No. 15047, § 1, 11-18-96)

**Sec. 26-54. Same--Delinquent penalty.**

For each and every month, or part thereof, the cigarette license tax provided for under this article remains unpaid after it has become due and payable, there shall be added to such tax as a penalty, ten (10) per cent of the amount of such tax for the first month or part thereof the same is unpaid, and for each and every month thereafter two (2) per cent of the amount of such tax shall be added until the same is fully paid.  
(Ord. No. 15047, § 1, 11-18-96)

**Sec. 26-55. Rules and regulations--Records.**

(a) Each dealer, wholesaler and retailer in the city shall procure and retain invoices showing the amount and value of each shipment of cigarettes received, the date thereof, and the name of the shipper, and shall retain this invoice for a period of three (3) years subject to the use and inspection of the business services administrator.

(b) All dealers, wholesalers and retailers within the city shall maintain and keep for a period of three years such other records of cigarettes received, sold or delivered within the city as may required by the business services administrator.



(c) The business services administrator and the administrator's duly authorized representatives are authorized to examine the books, papers, invoices and other records, stock of cigarettes in and upon any premises where they are placed, stored or sold, and equipment of any such dealer, wholesaler or retailer pertaining to the sale and delivery of cigarettes taxable under this article.

(d) To verify the accuracy of the cigarette tax imposed and assessed by this article, each dealer, retailer and wholesaler shall give the business services administrator and the administrator's duly authorized representatives the means, facilities and opportunity to examine all records pertaining to cigarette sales and all cigarette inventories.

(e) The business services administrator is authorized and empowered to prescribe, adopt, promulgate and enforce rules and regulations relating to the administration and enforcement of the provisions of this article.

(f) Cigarette tax reporting information received from the state shall be held in confidence and used solely for verifying cigarette tax payments.  
(Ord. No. 15047, § 1, 11-18-96)

#### **Sec. 26-56. Refunds.**

The business services administrator is authorized to adopt, prescribe and promulgate rules and regulations including a monthly cigarette tax reporting form with regard to the presentation and proof of claim for refunds and credits.  
(Ord. No. 15047, § 1, 11-18-96)

#### **Sec. 26-57. Oaths and affidavits.**

The business services administrator, or employees or agents duly designated and authorized by the business services administrator shall have power to administer oaths and take affidavits in relation to any matter or proceedings in the exercise of their powers and duties under this article.  
(Ord. No. 15047, § 1, 11-18-96)

#### **Sec. 26-58. Dealers outside city.**

Any dealer whose place of business is outside the corporate limits of the city shall be bound by all the provisions of this article.  
(Ord. No. 15047, § 1, 11-18-96)

#### **Sec. 26-59. Penalty for violation.**

Any person violating any of the provisions of this article shall be punished in accordance with the provisions of section 1-8 of this Code; provided that each day that a violation of this article continues shall be deemed a separate offense.  
(Ord. No. 15047, § 1, 11-18-96)

#### **Secs. 26-60--26-75. Reserved.**

## ARTICLE IV.

### HOTELS AND MOTELS

#### **Sec. 26-76. Definitions.**

For the purpose of this article, the following words and terms shall have the meanings respectively ascribed:

*Gross daily rental receipts.* The entire amount of any receipt from the rental of sleeping accommodations by hotels or motels, whether paid in cash, credits or property, excluding all state, federal and local taxes but without any other deduction or exemption therefrom whatsoever.

*Hotel, motel or tourist court.* Any structure or building, under one management, which contains rooms furnished for the accommodation or lodging of guests, with or without meals being so provided, and kept, used, maintained, advertised or held out to the public as a place where sleeping accommodations are sought for pay or compensation to transient guests or lodgers and having more than twelve (12) bedrooms furnished for the accommodation of such guests.

*Transient guest.* A person who occupies a room in a hotel, motel or tourist court for twenty-eight (28) consecutive days or less. Any guest who is contractually obligated to make payment for a period in excess of twenty-eight (28) consecutive days shall be exempt from tax on the first twenty-eight (28) consecutive days of lodging. All charges for lodging to a guest in excess of twenty-eight (28) consecutive days shall be exempt. (Code 1964, § 11.1410; Ord. No. 9824, § 1, 5-16-83; Ord. No. 15959, § 1, 4-19-99)

**Cross References:** Definitions and rules of construction generally, § 1-2.

#### **Sec. 26-77. Tourism fund established.**

There is hereby established a convention and tourism fund. All taxes levied and collected pursuant to this article shall be deposited to the credit of such fund as hereinafter provided. Seventy-five (75) per cent of the taxes collected under this article shall be placed in a separate account to be used and expended by the city only for promoting conventions and tourism in the city. Twenty-five (25) per cent of the taxes collected under this article shall be placed in a separate account to be used and expended by the city only for planning, promoting, operating and constructing tourist attractions and planning and promoting tourist events which have substantial potential to generate overnight visitation.

(Code 1964, § 11.1400(A); Ord. No. 16278, § 1, 12-6-99)

#### **Sec. 26-78. Additional license tax--Levied; remittance.**

(a) In addition to the license fees levied on hotels and motels pursuant to section 13-20 of this Code there is hereby levied upon every person engaged in the business of operating and carrying on the business of the operation of a motel or hotel, an additional license tax of four (4) per cent of the gross daily rental receipts due from or paid by any transient guests at hotels or motels.

(b) The said license tax under this section shall be remitted to the city manager or his designee monthly and shall be due and payable on or before the twentieth day of the month for the license tax due for the

preceding month.  
(Code 1964, § 11.1400(B), (C))

**Sec. 26-79. Same--Liability; inspection of records; estimate of revenue.**

(a) It shall be the duty of every person engaged in the business of operating and carrying on the business of the operation of a motel or hotel to file with the city manager, on forms prescribed by him, giving such information that may be necessary to determine the amounts to which the license tax shall apply for all gross daily rental receipts for the monthly period, to be submitted with monthly payments.

(b) The city manager or his representatives shall have the right at all reasonable times during business hours to make such examination and inspection of all books and records of the licensee as may be necessary to determine the correctness of such reports.

(c) The city manager or his designee shall make an estimation of the yearly revenue from such license tax to the council as a part of the yearly budget report.  
(Code 1964, § 11.1420)

**Sec. 26-80. Same--Bond for renewal of business or liquor license when tax delinquent.**

Renewal of the city business license or liquor license of any person who has been delinquent in remitting the additional license tax for or during three (3) or more months during the year preceding renewal shall be conditioned upon the posting of a bond to secure payment of said taxes during the year of renewal. The amount of the bond shall be equal to the amount of license tax payments of such person during the year preceding renewal. The bond shall be subject to the approval of the city counselor.  
(Code 1964, § 11.1430)

**Sec. 26-81. Same--Delinquent penalty; violations.**

For each and every month, or part thereof, any such license tax provided for under this article shall remain unpaid after the same shall become due and payable, there shall be added to such license tax as a penalty, ten (10) per cent of the amount of such license tax for the first month or part thereof the same is unpaid, and for each and every month thereafter two (2) per cent of the amount of such license tax shall be added until the same is fully paid. If the license tax as provided in this article is not paid by the last day of the month that said tax is due, the city manager or his designee may suspend or revoke the city business license and/or liquor license in accordance with the procedures provided by ordinance for the suspension or revocation of said licenses or said party. Such suspension or revocation shall not relieve the obligation to pay tax due or any future tax to become due. In addition to the penalties provided herein, any person subject to the provisions of this article who fails to file a statement or pay the tax or refuses to permit inspection of his books and records upon request, or who files a false or fraudulent statement, as required by this article or within the time required by this article shall, upon conviction thereof, be fined not less than fifty dollars (\$50.00) nor more than five hundred dollars (\$500.00), or imprisonment for not more than ninety (90) days, or both such fine and imprisonment.  
(Code 1964, § 11.1440)

**Sec. 26-82. Convention and visitors department established; duties; director.**

(a) There is hereby established within the administration of the city, a convention and visitors department for the purpose of promoting conventions and tourism within the city through the use and expenditure of the hotel and motel tax levied by this article.

(b) The head of this department shall be a department director of the city and shall be appointed by and serve at the pleasure of the city manager, removable at any time without cause.

(c) The director of the convention and visitors department shall be responsible for the promotion of conventions and tourism within the city through his staff and through such other promotions and activities as the city manager shall deem appropriate and for which the city council shall fund by budget appropriation. (Code 1964, § 11.1441)

**Sec. 26-83. Convention and visitors advisory board--Established; composition; qualifications; terms.**

There is hereby established a convention and visitors advisory board. The board shall consist of twelve (12) members. Five (5) members shall be owners or operators of hotels or motels within the city limits. All board members shall have demonstrated by past activities an interest in the convention and tourism business. They shall be appointed and shall serve two-year terms unless sooner removed; provided, however, that the city council may, by initial appointment, stagger the terms of the board members as it may deem appropriate. The chair of the board is authorized to excuse any member from attendance at a board meeting; provided, that the member requested to be excused before the meeting. Any member who is absent, without being excused, from twenty-five (25) per cent of the regular board meetings held in a calendar year shall automatically forfeit the office. Any member who is absent, without being excused, from three (3) consecutive regular meetings shall automatically forfeit the office. It shall be the duty of the chair to promptly notify the council of the vacancy. (Code 1964, § 11.1442; Ord. No. 16297, § 1, 12-20-99; Ord. No. 17658, § 1, 4-21-03)

**Note:** Section 3 of Ord. No. 16297, adopted Dec. 20, 1999, reads as follows:

Two (2) of the members of the convention and visitors advisory board appointed to fill the new positions established in section 26-83 above shall serve terms expiring on September 30, 2000 and three (3) shall serve terms expiring on September 30, 2001.

**Sec. 26-84. Same--Purpose; duties generally.**

(a) The board shall be advisors to the city council, city manager and department director on the use of the funds created by the hotel and motel tax herein provided for and on the promotions and activities of the convention and visitors department.

(b) The board's advisory role shall be limited to advising the city council and staff; no administrative direction shall be made to the director or any staff member of the convention and visitors department. Any board member interfering with the administration of the department shall forfeit his post upon the affirmative vote of the city council.

(c) The board shall annually report to the city council on the:

(1) Annual budget of the convention and visitors department.

(2) Such projects and promotions as the city council or staff shall refer to the board for review.

(3) Such other duties as the city council may assign.

(d) The board shall develop and submit to the city council a proposed plan for use of the tax funds that are designated for tourist attractions and events. As part of the annual budget process, the board shall solicit proposals for the use of these tax funds and, after a public review process, make recommendations to the city council on the use of the funds.

(Code 1964, § 11.1442; Ord. No. 16297, § 1, 12-20-99)

**Sec. 26-85. Same--Rules of procedure; officers.**

The board shall require a quorum of seven (7) members and the affirmative vote of four (4) of its members to make any recommendation. It shall elect, from its membership, a chair and such other officers as it shall provide.

(Code 1964, § 11.1443; Ord. No. 17658, § 1, 4-21-03)

**Secs. 26-86--26-100. Reserved.**

**ARTICLE V.**

**PUBLIC UTILITIES**

**DIVISION 1.**

**GENERALLY**

**Secs. 26-101--26-110. Reserved.**

**DIVISION 2.**

**GAS**

**Sec. 26-111. License tax.**

(a) Every person engaged in the business of supplying natural gas service in the city for compensation for any purpose shall pay to the city a license tax in an amount equal to seven (7) per cent of the annual gross receipts of such business.

(b) The gas service company shall pay the license tax required in subsection (a) of this section for each month, within thirty (30) days after the last day of each month.

(c) The tax required to be paid by this article shall be in lieu of any other occupation tax required of any person engaged in the business described in subsection (a) of this section, but nothing herein contained shall be so construed as to exempt any such person from the payment to the city of the tax which the city levies upon the real or personal property belonging to any such person, nor the tax required of merchants or manufacturers for the sale of anything other than natural gas service, nor shall the tax herein required exempt any such person

from the payment of any other tax which may lawfully be required other than an occupation tax on the business described in subsection (a) of this section.

(d) The seven (7) per cent license tax on annual gross receipts required in subsection (a) of this section shall not be required and collected on natural gas sold to the city water and light utility for power generation purposes.

(Code 1964, § 11.210)

#### **Sec. 26-112. Annual statement required.**

It is hereby made the duty of every person engaged in the business of supplying gas service for compensation for any purpose to file with the city clerk on the first day of September of each year, a sworn statement of the gross receipts of such person from such business for the twelve (12) months ending on the thirtieth day of June preceding the filing of such statement. The director of finance of the city shall be, and is hereby authorized to investigate the correctness and accuracy of the statement required and for that purpose shall have access at all reasonable times to the books, documents, papers and records of any person making such statement in order to ascertain the accuracy thereof.

(Code 1964, § 11-220)

#### **Secs. 26-113--26-120. Reserved.**

### **DIVISION 3.**

### **TELEPHONE**

#### **Sec. 26-121. Tax levied.**

(a) Every person engaged in the business of supplying telephone service in the city for compensation for any purpose shall pay to the city a license tax in an amount equal to seven (7) per cent of the annual gross revenue received by such person for local exchange service from telephones located within the city limits.

(b) The telephone company shall pay the license tax required in subsection (a) of this section for each month within thirty (30) days after the last day of each month.

(c) The tax required to be paid by this article shall be in lieu of any other occupation tax required of any person engaged in the business described in subsection (a) of this section, but nothing herein contained shall be so construed as to exempt any such person from the payment to the city of the tax which the city levies on the real or personal property belonging to any such person, nor the tax required of merchants or manufacturers for the sale of anything other than telephone service, nor shall the tax herein required exempt any such person from the payment of any other tax which may be lawfully required other than an occupation tax on the business described in subsection (a) of this section.

(Code 1964, § 11.320)

**Editors Note:** At the direction of the city, Ord. No. 19044, adopted May 15, 2006, was removed from the Code of Ordinances and restored § 26-121 as it appeared prior to that ordinance.

#### **Sec. 26-122. Annual statement.**

It is hereby made the duty of every person engaged in the business described in section 26-121 to file with the city clerk on the first day of September of each year a sworn statement of the gross receipts of such person from such business for the twelve (12) months ending on the thirtieth day of June preceding the filing of such statement. The director of finance of the city shall be, and is hereby authorized to investigate the correctness and accuracy of the statement required, and for that purpose shall have access at all times to the books, documents, papers and records of any person making such statement in order to ascertain the accuracy thereof.

(Code 1964, § 11.330)

**Note:** See editor's note to § 26-121.

**Secs. 26-123--26-130. Reserved.**

**DIVISION 4.**

**ELECTRIC**

**Sec. 26-131. License tax.**

(a) Every person engaged in the business of supplying electric service in the city for compensation for any purpose shall pay to the city a license tax in an amount equal to seven (7) per cent of the annual gross receipts of such business.

(b) The electric service company shall pay the license tax required in subsection (a) of this section for each month, within thirty (30) days after the last day of each month.

(c) The tax required to be paid by this article shall be in lieu of any other occupation tax required of any person engaged in the business described in subsection (a) of this section, but nothing herein contained shall be so construed as to exempt any such person from the payment to the city of the tax which the city levies upon the real or personal property belonging to any such person, nor the tax required of merchants or manufacturers for the sale of anything other than electric service, nor shall the tax herein required exempt any such person from the payment of any other tax which may lawfully be required other than an occupation tax on the business described in subsection (a) of this section.

(d) This section shall not apply to the water and light department of the city.

(e) The seven (7) per cent license tax on annual gross receipts required in subsection (a) of this section shall not be required and collected on sales of bulk electricity to the water and light department of the city.

(Ord. No. 11226, § 1, 9-15-86)

**Sec. 26-132. Annual statement required.**

It is hereby made the duty of every person engaged in the business of supplying electric service for compensation for any purpose who is subject to the gross receipts license tax established in section 26-131 to file with the city clerk on the first day of September of each year, a sworn statement of the gross receipts of such person from such business for the twelve (12) months ending on the thirtieth day of June preceding the filing of such statement. The director of finance of the city shall be, and is hereby authorized to investigate the

correctness and accuracy of the statement required and for that purpose shall have access at all reasonable times to the books, documents, papers and records of any person making such statement in order to ascertain the accuracy thereof.

(Ord. No. 11226, § 1, 9-15-86)

**Secs. 26-133--26-149. Reserved.**

## **ARTICLE VI.**

### **DEVELOPMENT CHARGE**

#### **Sec. 26-150. Definitions and rules of construction.**

The following definitions and rules of construction apply to this article:

*New construction* includes additions to existing structures which increase square footage but does not include the rebuilding, remodeling or alteration of existing structures which does not increase square footage of existing structures.

*Person* means any "person," as defined in chapter 1 of this Code, who is required to obtain a building permit pursuant to this Code.

*Total floor area* means the floor area within the perimeter of the outside walls of the building under consideration, including the basement floor area, without deduction for hallways, stairs, closets, thickness of walls, columns or other features.

(Ord. No. 12175, § 1, 3-6-89)

#### **Sec. 26-151. Imposition of charge.**

Every person issued a building permit for new construction shall pay a development charge of fifty cents (\$0.50) per square foot of total floor area of new construction.

(Ord. No. 12175, § 1, 3-6-89; Ord. No. 17437, § 1, 9-16-02; Ord. No. 18789, § 1, 11-21-05; Ord. No. 19679, § 1, 9-17-07; Ord. No. 20416, § 1, 9-21-09)

#### **Sec. 26-152. Time of payment.**

The development charge shall be paid at the time the building permit is issued.

(Ord. No. 12175, § 1, 3-6-89)

#### **Sec. 26-153. Adjustments.**

It shall be the duty of the person issued a building permit to apply for an amended building permit if the total floor area of new construction of a structure exceeds the amount stated in the building permit application. The application for an amended building permit shall be made prior to final inspection. If a building permit is amended to increase the total floor area of new construction, an additional development charge shall be paid for the increased area. The additional development charge shall be paid at or before the time the certificate of



occupancy is issued. If a building permit is amended to decrease the total floor area of new construction, a proportionate refund of the development charge paid shall be made to the person issued the building permit.  
(Ord. No. 12175, § 1, 3-6-89)

**Sec. 26-154. Administration.**

The development charge shall be paid to the public works department, division of protective inspection. The division shall promptly forward all development charge receipts to the finance department to be deposited in a special fund and administered in accordance with the provisions of this Code.  
(Ord. No. 12175, § 1, 3-6-89)

**Sec. 26-155. Use of development charge revenue.**

All revenue received from the development charge shall be used solely for construction of collector and arterial streets.  
(Ord. No. 12175, § 1, 3-6-89)

**Sec. 26-156. Penalty.**

It shall be unlawful for any person to violate any provision of this article. The general penalty and continuing violations provisions of chapter 1 of this Code apply to this article.  
(Ord. No. 12175, § 1, 3-6-89)

**Sec. 26-157--26-168. Reserved**

**ARTICLE VII.**

**STORMWATER DEVELOPMENT CHARGE**

**Sec. 26-169. Definitions and rules of construction.**

The following definitions and rules of construction apply to this article:

*New construction* includes additions to existing structures which increase square footage but does not include the rebuilding, remodeling or alteration of existing structures which does not increase square footage of existing structures.

*Person* means any person, as defined in chapter 1 of this code, who is required to obtain a building permit pursuant to this code.

*Total floor area* includes the floor area within the perimeter of the outside walls of a building, including the basement floor area, without deduction for hallways, stairs, closets, thickness of walls, columns or other features. Total floor area also includes the entire floor area of carports, decks and other structures which do not have outside walls and which cannot be lawfully constructed without a building permit.  
(Ord. No. 13591 § 1, 2-15-93)

**Sec. 26-170. Imposition of charge.**

Every person issued a building permit for new construction shall pay a stormwater development charge in accordance with the following table:

| Category  | Rate per Square Foot of Total Floor Area of New Construction |
|---|--|
| Single-family residences; duplexes....                      | 9 cents  |
| Multiple-family buildings; offices; schools; churches....   | 16 cents   |
| Commercial; industrial; use categories not listed above.... | 19.5 cents   |

(Ord. No. 13591 § 1, 2-15-93)

**Sec. 26-171. Time of payment.**

The stormwater development charge shall be paid at the time the building permit is issued.

(Ord. No. 13591 § 1, 2-15-93)

**Sec. 26-172. Exemption for providing stormwater runoff control.**

The stormwater development charge shall not be imposed on any person issued a building permit for new construction on property served by a stormwater detention facility which was privately constructed in accordance with the requirements of chapter 12A and which is privately maintained.

(Ord. No. 13591 § 1, 2-15-93)

**Sec. 26-173. Adjustments.**

It shall be the duty of the person issued a building permit to apply for an amended building permit if the total floor area of new construction of a structure exceeds the amount stated in the building permit application. The application for an amended building permit shall be made prior to final inspection. If a building permit is amended to increase the total floor area of new construction, an additional stormwater development charge shall be paid for the increased area. The additional stormwater development charge shall be paid at or before the time the certificate of occupancy is issued. If a building permit is amended to decrease the total floor area of new construction, a proportionate refund of the stormwater development charge paid shall be made to the person issued the building permit. If the person issued a building permit decides not to build the structure, upon application, the stormwater development charge shall be refunded and the building permit, if it has not expired, shall be revoked.

(Ord. No. 13591 § 1, 2-15-93)

**Sec. 26-174. Administration.**

The stormwater development charge shall be paid to the public works department, division of protective inspection. The division shall promptly forward all stormwater development charge receipts to the finance

department to be deposited in the stormwater utility fund.  
(Ord. No. 13591 § 1, 2-15-93)

**Sec. 26-175. Use of stormwater development charge revenue.**

All revenue received from the stormwater development charge shall be used solely for stormwater management purposes.  
(Ord. No. 13591 § 1, 2-15-93)

**Sec. 26-176. Penalty.**

It shall be unlawful for any person to violate any provision of this article. The general penalty and continuing violations provisions of chapter 1 of this code apply to this article.  
(Ord. No. 13591 § 1, 2-15-93)