

BY AUTHORITY

ORDINANCE NO.
SERIES OF 2010

COUNCIL BILL NO. 10-0828
COMMITTEE OF REFERENCE:
Government Affairs & Finance Committee

A BILL

For an ordinance relating to Chapter 53 (Taxation and Miscellaneous Revenue) of the Revised Municipal Code, increasing the time that taxpayers have to file appeals with the Manager of Finance.

BE IT ENACTED BY THE COUNCIL OF THE CITY AND COUNTY OF DENVER:

Section 1. Subsection 357(3), Article VII (Facilities Development Admission Tax Article), Chapter 53 (also known and cited as Section 53-357(3)) of the Revised Municipal Code is hereby amended to read as follows:

(3) If the amount paid is less than the amount due, the difference, together with interest thereon at the rate of one (1) percent per month or fraction thereof from the time the return was due, shall be paid by the taxpayer within thirty (30) days after written notice and demand to the taxpayer from the manager, subject to the taxpayer's exercising within such thirty-day (30) ~~twenty-day~~ period the right to administrative and legal remedies available under sections 53-361 and 53-366.

Section 2. Subsection 405(c), Article VIII (Telecommunications Business Tax Article), Chapter 53 (also known and cited as Section 53-405(c)) of the Revised Municipal Code is hereby amended to read as follows:

(c) Such estimated amounts shall thereupon become an assessment, and such assessment shall be final and due and payable from the taxpayer to the city thirty (30) days from either the date of personal service of the notice and demand or the date of mailing of the notice and demand; provided, however, that within said thirty-day (30) ~~twenty-day~~ period the delinquent taxpayer may petition the manager in writing for a revision, modification, or cancellation of such assessment.

1 COMMITTEE APPROVAL DATE: Consent Agenda – September 30, 2010
2 MAYOR-COUNCIL DATE: October 5, 2010
3 PASSED BY THE COUNCIL: _____, 2010
4 _____ - PRESIDENT
5 APPROVED: _____ - MAYOR _____, 2010
6 ATTEST: _____ - CLERK AND RECORDER,
7 EX-OFFICIO CLERK OF THE
8 CITY AND COUNTY OF DENVER
9 NOTICE PUBLISHED IN THE DAILY JOURNAL: _____, 2010; _____, 2010
10 PREPARED BY: Charles T. Solomon, Assistant City Attorney Date: September, 20, 2010
11 Pursuant to section 13-12, D.R.M.C., this proposed ordinance has been reviewed by the office of
12 the City Attorney. We find no irregularity as to form, and have no legal objection to the proposed
13 ordinance. The proposed ordinance is not submitted to the City Council for approval pursuant to §
14 3.2.6 of the Charter.
15 David R. Fine, City Attorney
16 BY: _____, Assistant City Attorney Date: _____, 2010