#### AFFIDAVIT OF POSTING

### ORDINANCE CB-0-123-89

# STATE OF OREGON COUNTIES OF CLACKAMAS AND WASHINGTON

#### CITY OF WILSONVILLE

I, the undersigned, City Recorder of the City of Wilsonville, State of Oregon, being first duly sworn on oath depose and say:

On the 28th day of June, 1989, I caused to be posted copies of the attached Ordinance CB-O-123-89, an Ordinance amending Section 7.404 of Ordinance No. 340 to reflect appropriate percentage amount to be collected for pay roll tax, in the following four public and conspicuous places of the City, to wit:

#### WILSONVILLE CITY HALL

#### WILSONVILLE POST OFFICE

#### LOWRIE'S FOOD MARKET

#### KOPPER KITCHEN

The ordinance remained posted for more than five (5) consecutive days prior to the time for said public hearing on the 3rd day of July, 1989.

VERA A. ROJAS, City Recorder

Subscribed and sworp to before me this <u>3011</u> day of <u>func</u>, 1989.

NOTARY PUBLIC, STATE OF OREGON

My Commission expires: <u>8-23-89</u>

## ORDINANCE NO. 354

#### AN ORDINANCE AMENDING SECTION 7.404 OF ORDINANCE NO. 340 TO REFLECT APPROPRIATE PERCENTAGE AMOUNT TO BE COLLECTED FOR PAY ROLL TAX AND DECLARING AN EMERGENCY

WHEREAS, the City Council for the City of Wilsonville finds it necessary to amend Ordinance No. 340 to more accurately reflect the appropriate percentage amount to be collected for pay roll tax to operate the local transit system.

NOW, THEREFORE, THE CITY OF WILSONVILLE ORDAINS AS FOLLOWS:

1. Section 7.404(1) of Ordinance No. 340 is hereby amended as follows: Payroll & Self Employment Tax Imposed. (1) To carry out the purposes set forth herein, an excise tax is hereby imposed and levied on every person, firm, corporation or association doing business within the boundaries of the local transit area, which employs one or more employees, or contracts orally or in writing with any commission merchant or commission employee. For the same purposes, a tax is imposed on each individual's net earnings from self employment and hereinafter shall be included when there is a reference to Payroll & Self Employment Tax. The amount of the tax shall be .5 percent of the total payroll expense of each taxpayer or of the individual's net earnings from self employment as the case may be. The Payroll & Self Employment Tax shall be in full force and effect from and after January 1, 1989, and shall apply to payroll expense and net earnings from self employment incurred after that date. This tax is imposed for the provision of pubic transportation services within the local transit area in order to provide for the business community to carry a share of the costs of local government in return for the benefits and opportunities available because of the city government and services.

2. Emergency declared. Inasmuch as it is necessary for the continued successful operation of the city's transit system, an emergency is hereby declared and this ordinance shall take effect upon its adoption and signature by the Mayor.

SUBMITTED to the Wilsonville City Council and read for the first time at a regular meeting thereof on the 19th day of June, 1989, and scheduled for second reading on the 3rd of July, 1989, commencing at the hour of 7:30 o'clock p.m. at the Wilsonville City Hall.

VERA A. ROJAS, City Recorder

ENACTED by the City Council on the 3rd day of July, 1989 by the following votes: YEAS: <u>4</u> NAYS: <u>0</u>.

Vera U. Ka

VERA A. ROJAS, City Recorder DATED and signed by the Mayor this <u>5</u><sup>th</sup> day of <del>June</del>, 1989.

JOHN/M. LUDLOW, Mayor

SUMMARY of Votes:

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- Mayor Ludlow <u>AYE</u>
- Councilor Edwards ABSENT

Councilor Chandler <u>AYE</u>

Councilor Clarke <u>AYE</u>

Councilor Dant <u>AYE</u>

ORDINANCE NO. 354 CB-O-123-89 PAGE 2 OF 2



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# EXHIBIT "A"

TO: HONORABLE MAYOR AND CITY COUNCIL

FROM: RAY SHORTEN, FINANCE DIRECTOR

DATE: JUNE 14, 1989

# RE: TO CLARIFY APPROPRIATE PERCENTAGE AMOUNT TO BE COLLECTED FOR PAYROLL TAX.

When preparing for the initial billing of the Transit (payroll) tax, it was discovered that the rate of the tax specified in Ordinance #340 was stated as .005 percent. The intented rate was .5 percent or .005. The attached Ordinance amends the original ordinance and clarifies the tax rate to be .5 percent.

#### **RECOMMENDATION:**

Authorize Ordinance CB-0-123-89 to clarify the payroll tax rate to be.5 percent.