ORDINANCE NO. 2016-23

AN ORDINANCE OF IVINS CITY, UTAH, AMENDING TITLE 3 OF THE IVINS CITY MUNICIPAL CODE REGARDING REVENUE AND FINANCE

WHEREAS, statutory changes to the Utah Code require the amendment or repeal of Chapters 1 through 12 of Title 3 the Ivins City Code entitled "REVENUE AND FINANCE," with the exception of Chapter 6; and

WHEREAS, the statutory changes to the Utah Procurement Code are so extensive as to require a complete re-write of Chapter 12 which will be more complex and lengthier than the other amendments/repeals to Title 3 and, therefore, will be drafted and considered in a separate Ordinance;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF IVINS CITY, STATE OF UTAH:

SECTION 1. The following Chapters of Title 3 of the Ivins City Municipal Code are hereby amended or repealed as follows:

TITLE 3

REVENUE AND FINANCE

CHAPTER 1

USE AND DISPOSAL OF CITY PROPERTY

* * *

Part 3. Disposal of City Owned Real Property

3.01.301 Definitions. As used in this chapter:

CITY OWNED REAL PROPERTY: Any parcel of real property owned by the City, excluding real property held jointly with other entities.

DISPOSAL or DISPOSITION: The alienation of City owned real property by sale, trade, or transfer of title.

SIGNIFICANT PARCEL: Any City owned real property. (Ord. 2010-16, 2010)

3.01.302 Notice; Public Comment. Before the City disposes of a significant parcel of real property, the City shall provide public notice of the proposed disposition and of a public hearing to receive public comment on the proposed disposition. Notice of the public hearing for a proposal to vacate a public street, right of way, or easement shall be governed by Section 10-9a-208 of the Utah Code, as amended. ~~Said~~ All other types of notices to dispose of real property shall ~~include the date, time and place of the public~~

~~hearing, shall~~ be given at least fourteen (14) days before the public hearing, shall give the date, time and placer of the public hearing, and shall be:

(1) published in a newspaper of general circulation in the area;

(2) published on the Utah Public Notice Website; and

(3) posted at City hall and on the City's website. ~~(Ord. 2010-16, 2010)~~ (2016-21, 2016)

3.01.303 City Council approval required. Approval of the City Council shall be required for the disposition of any significant parcels of City owned real property, such approval coming after a public hearing thereon has been held and finding made that it would be in the City's best interest to proceed with the proposed disposition. The City Council shall also approve contracts related to the proposed disposition of significant parcels of City owned real property. (Ord. 2010-16, 2010)

CHAPTER 2

MUNICIPAL TRANSIENT ROOM TAX

3.02.101 Purpose. It is the purpose of this chapter to impose the maximum tax allowed by Section 59-12-352 of the Utah Code (currently 1%) on charges for the accommodations and services described in Subsection 59-12-103(1)(i), as amended. (2016-21, 2016)

~~**Definitions.**~~

~~1. "Public accommodation" means a place providing temporary sleeping accommodations that is regularly rented to the public and includes a motel, hotel, motor court, inn, bed and breakfast establishment, condominium and resort home.~~

~~2. "Rents" includes rents and timeshare fees or dues.~~

~~3. "Transient" means a person who occupies a public accommodation for thirty (30) consecutive days or less. (Ord. 2006-27, 2006)~~

~~**3.02.102 Tax imposed.** Pursuant to the authority granted under part 3A, chapter 12, title 59, Utah Code Annotated, or its successor provisions, there is levied upon every person doing business in the City as a public accommodation a transient room tax upon the gross revenue derived from rents charged to a transient occupying public accommodations in the amount of one percent (1%) of the rents charged for each and every occupancy of a suite, room or rooms. (Ord. 2006-27, 2006)~~

3.02.102 Collection of tax.

1. The tax imposed above shall be collected and distributed as set forth in Section 59-12-354 of the Utah Code, as amended. (Ord. 2016-21, 2016) ~~imposed by this chapter shall be due and payable to the City Treasurer quarterly on or before the thirtieth day of the month following each calendar quarter ending on September 30, December 31, March 31, and June 30.~~

~~2. Every person or business taxed hereunder shall, on or before the thirtieth day of the month following each calendar quarter, file with the City Treasurer's office a report of its~~

~~gross revenue for the preceding quarterly period. The report shall be accompanied by a remittance of the amount of tax due for the period covered by the report.~~

~~3. The City may contract with the state tax commission to perform all functions incident to the administration and operation of this chapter. (Ord. 2006-27, 2006)~~

~~**3.02.104 Penalties and interest.** In the event that any person or entity that is required to report and pay this tax fails to remit same to the City Treasurer when due, they shall be subject to the penalties and interest set forth in Utah Code Annotated Section 59-1-401 and 59-1-402. (Ord. 2006-27, 2006)~~

3.02.105~~3~~ Revenue use. All revenues generated by the transient room tax~~, together with any penalties and interest thereon,~~ shall be added to the general fund and the uses of the funds will be budgeted under the auspices of the general fund. ~~(Ord. 2006-27, 2006)~~ (Ord. 2016-21, 2016)

CHAPTER 3

LOCAL SALES AND USE TAX

3.03.101 Purpose. It is the purpose of this chapter to conform the sales and use tax of the city to the requirements of the Sales and Use Tax Act (Parts 1 and 2, Chapter 12 of Title 59, Utah Code Annotated, 1953, as amended). (Ord. 2006-27, 2006)

3.03.102 Sales and use tax levied. There is hereby levied, and there shall be collected and paid, a tax upon every transaction listed in Section 59-12-103(1) of the Sales and Use Tax Act made within the city at the rate of one percent (1%). (Ord. 2006-27, 2006)

3.03.103 State statutes incorporated.

1. Except as herein provided, and except insofar as they are inconsistent with the provisions of the Sales and Use Tax Act, all of the provisions of Parts 1 and 2 of Chapter 12, Title 59, Utah Code Annotated, 1953, as amended, in force and effect on the effective date of the ordinance codified in this chapter, insofar as they relate to sales and use taxes, excepting Sections 59-12-101 and 59-12-119 thereof, are adopted and made a part of this chapter as though fully set forth herein.

2. Wherever, and to the extent that in Part 1, Chapter 12 of Title 59, Utah Code Annotated, 1953, the state of Utah is named or referred to as the taxing agency, the name of this city shall be substituted therefor. Nothing in this subsection shall be deemed to require substitution of the name of the city for the word "state" when that word is used as part of the title of the state tax commission, or of the constitution of the state of Utah, nor shall the name of the city be substituted for that of the state in any section when the result of that substitution would require action to be taken by or against the city or any agency thereof, rather than by or against the state tax commission in performing the functions incident to the administration or operation of the chapter

3. Any amendments made by the Utah legislature to Parts 1 and/or 2 of Chapter 12, Title 59, Utah Code Annotated, 1953, as amended, which would be applicable to the city, are

hereby incorporated herein by reference and shall be effective upon the date they are effective as a Utah statute. (Ord. 2006-27, 2006)

3.03.104 Report of tax collection; Point of sale; Public utilities. All sales and use taxes collected under this chapter shall be reported to the state tax commission on forms, which accurately identify the location where the sale or use transaction was consummated. If a retailer has no permanent place of business in the state or has more than one place of business, the place or places at which the retail sales are consummated for the purposes of this chapter shall be determined under rules of the state tax commission. "Public utilities," as defined by Title 54, Utah Code Annotated, 1953, as amended, shall not be obligated to determine the place or places within the county where public utility services are rendered, and the state tax commission shall apportion the revenues arising from such services on an equitable basis pursuant to an appropriate formula and under rules to be prescribed and adopted by it. (Ord. 2006-27, 2006)

3.03.105 Contract with state tax commission. Pursuant to agreement, the state tax commission has been performing all functions incident to the administration or operation of the sales and use tax ordinance of the city. That agreement is hereby confirmed and the mayor is authorized to enter into such supplementary agreement with the state tax commission as may be necessary for the continued administration and operation of the sales and use tax ordinance of the city as enacted by this chapter. (Ord. 2006-27, 2006

3.03.106 Exemption from tax. The sale, storage, use or other consumption of tangible personal property, the gross receipts from the sale of or the cost of which has been subject to sales or use tax under a sales and use tax ordinance enacted in accordance with Part 2 of Chapter 12, Title 59, Utah Code Annotated, 1953, as amended, by a county other than Washington County or by any other Utah city or town shall be exempt from the tax. (Ord. 2006-27, 2006

3.03.107 Tax paid not part of purchase price. The amount of any tax paid under Part 1 of Chapter 12, Title 59, Utah Code Annotated, 1953, as amended, shall not be included as a part of the purchase price paid or charged for a taxable item hereunder. (Ord. 2006-27, 2006

3.03.108 (Repealed)~~Transit Sales Tax: In addition to any other tax authorized by the laws of the State of Utah and/or of this municipality, there hereby is established, approved, and levied a sales and use tax upon the retail sales, as defined and included in UCA Subsection 59-12-103(1) and as restricted in UCA Subsection 59-12-1001 (1)(b), as amended, of three tenths of one percent (0.30%), the same to be used in connection with the financing of a public transportation system for Ivins City. (2007-33, 2007)~~

CHAPTER 4

(REPEALED)
~~SPECIAL IMPROVEMENT GUARANTY FUND~~

3.04.101 Special improvement guaranty fund. There has heretofore been created a special fund known as the special improvement guaranty fund. This fund shall be for the purpose of guaranteeing, to the extent of this fund, the payment of special improvement bonds and special improvement refunding bonds and interest accruing on them issued against special improvement districts for the payment of improvements made in the district. (Ord. 2006-27, 2006)

3.04.102 Funding. The special improvement guaranty fund shall be funded by:

1. The general fund;

2. The levy of a tax of .0002 per dollar of taxable value of taxable property in any one year;

3. The issuance of general obligation bonds; or

4. Appropriation from other sources as determined by the City Council. (Ord. 2006-27, 2006)

3.04.103 Maintenance of fund. The fund shall be held by the City Treasurer and shall be kept separate and apart from all other funds held by the City Treasurer. Payments out of the fund shall be made only by checks drawn by the Director of Finance. (Ord. 2006-27, 2006)

3.04.104 Interest and penalties to be transferred to fund. All interest money collected or interest received from the investment of the improvement or bond fund, penalties, costs, and other amounts collected by the city for the benefit and credit of any special improvement fund and remaining on hand after all special improvement bonds or interim warrants, together with interest on them, drawn against a special improvement fund shall have been fully paid and cancelled, shall be transferred by the City Treasurer to the special improvement guaranty fund. (Ord. 2006-27, 2006)

3.04.105 Special improvement fund insufficient to pay bonds. When any special improvement bond drawn against any special improvement fund is presented to the City Treasurer for payment and there is not a sufficient amount in the special improvement fund to pay the bond, payment shall be made directly from the special improvement guaranty fund. If there are insufficient moneys on deposit in the special improvement guaranty fund to make this payment, payment shall be made by warrant drawn against the special improvement guaranty fund. (Ord. 2006-27, 2006)

3.04.106 Subrogation of municipality. Whenever the municipality shall have paid under its guaranty any sum on account of principal or interest on the bonds or warrants of any district, it shall be subrogated to the rights of the holders of such bonds or warrants or interest coupons so paid, and such bonds or warrants or coupons and the proceeds thereof, shall become a part of the guaranty fund. (Prior code § 6-307)

3.04.107 Replenishment of fund. If there is insufficient money in the special improvement guaranty fund at any time to make all purchases of property bid on by the city at sales of property for delinquent special improvement taxes, the City Council may

~~replenish the special improvement guaranty fund by transfer or appropriation from the general fund of the city or from other available sources as it may determine. (Prior code § 6-305)~~

~~**3.04.108 Director of Finance to issue warrants.** Warrants drawing interest at a rate not to exceed eight percent per annum may be issued by the Director of Finance against the fund to meet any financial liabilities accruing against it, but at the time of making its next annual tax levy, the city shall provide for the levy of a sum sufficient, with the other resources of the guaranty fund, to pay warrants so issued and outstanding. (Ord. 2006-27, 2006)~~

~~**3.04.109 Tax levy to pay warrants. T**he tax levied for this purpose may not exceed .0002 per dollar of taxable value of taxable property in any one year. (Ord. 2006-27, 2006)~~

CHAPTER 5

(REPEALED)
~~SPECIAL IMPROVEMENT TAXES~~

~~**3.05.101 Purpose.** It is the purpose of this chapter to supplement and provide details necessary to implement the powers and procedures whereby the city may levy, assess and collect special taxes for special improvements under the provisions of the Utah Municipal Improvement District Act, Part 3 of Chapter 3, Title 17A, Utah Code Annotated, 1953, as amended. (Ord. 2006-27, 2006)~~

~~**3.05.102 Delinquency--Notice of sale.** After the date of delinquency, as fixed in the levy and notice of tax adopted by the City Council in connection with the creation of a special improvement district and the levy of taxes necessary to pay for the project, the City Treasurer shall proceed to make up a list of all property upon which the special tax remains due and unpaid and cause the same to be published at least once in a newspaper having general circulation in the city at least ten days prior to the date of sale. The delinquency list shall contain a description of the property delinquent according to lots, block or parcels, together with the owner's name or names, if known, and if not known, in lieu thereof, the words "unknown owner" with the amount of taxes due on each separate parcel exclusive of costs, and shall be accompanied by a notice of sale substantially in the following form:~~

~~NOTICE OF SALE FOR SPECIAL TAXES~~

~~Notice is hereby given that special taxes for (here insert briefly the purpose of the tax) are due and unpaid in amounts and upon the lands set forth and described in the delinquent list hereto attached. Unless the taxes, including interest, together with the cost of publication, are paid on or before the_____ day of _____(here fix a day at least 12 days from the date of first publication), the real property upon which such taxes are a lien will, on that day, be sold for the taxes, interest, costs of advertising, and expenses of sale, at the front door of the _____(here insert name of~~

building and address) beginning at the hour of 12:00 o'clock noon, and continuing until all of the property shall have been sold. (Ord. 2006-27, 2006)

3.05.103 Delinquency--Costs for advertising. The City Treasurer shall tax against each parcel of land advertised as delinquent the sum of twenty dollars for the cost of advertising the delinquency and shall, after the first publication, in all instances of payment, collect such amount in addition to the tax. (Prior code § 6-213)

3.05.104 Interest on special tax. Interest at the rate of ten percent per year shall be charged on the special tax due from the date of delinquency until date of sale and interest at the rate of ten percent per year shall be charged on the full amount for which the property was sold from the date of sale. (Prior code § 6-218)

3.05.105 Expense of sale. In case of a sale of any land for special taxes, the City Treasurer shall add to the amount of tax and costs of advertising the further sum of twenty dollars as the expense of sale and shall, in all instances of sale or redemption, collect such sum. (Prior code § 6-214)

3.05.106 Minimum sale price. In no case shall lands advertised for sale for delinquent special taxes be sold for less than the amount of such special taxes, interest, the cost of advertising and expense of sale. (Prior code § 6-215)

5.05.107 Procedures for sale.

1. On the day fixed for the sale, the City Treasurer, in person or by deputy, shall appear at the hour and place named in the notice of sale and at public auction, and there offer to the highest responsible bidder that portion of the delinquent real estate necessary to yield a sum sufficient to pay the taxes, interest and costs. The offer of sale shall be substantially in the following language:
There is delinquent upon (here describe the piece of property as in the notice) special taxes amounting to _____ dollars with interest, costs, and expenses of _____ dollars.
What is the smallest portion of this property, which you will take and pay the taxes, interest, costs, and expenses?

2. If the sale is not concluded by four p.m. of the day advertised, it may be continued by the City Treasurer until noon of the next succeeding business day and thereafter in the same manner proceeded with and continued until completed. (Ord. 2006-27, 2006)

3.05.108 Certificate of sale. When real estate is sold for special taxes, the City Treasurer shall make out, sign, acknowledge and deliver a certificate of sale which shall recite the facts of sale as in the tax sale record, and what payment has been made therefor, and which certificate shall be substantially in the following form:

IVINS CITY
CITY TREASURER'S OFFICE
CERTIFICATE OF SALE FOR SPECIAL TAX

~~THIS CERTIFIES, that on the _____ day of _____, 20____, in pursuance of law and ordinance, I, _____ as City Treasurer and collector of special taxes for Ivins City, Utah, sold to _____, subject to redemption, as provided by law, the following property in Ivins City for delinquent special taxes assessed against the property in the name of (delinquent taxpayer) to wit:~~

~~DESCRIPTION~~

~~Ext. No. _____ Page _____~~
~~Frontage abutting the improvement to the full depth back therefrom (or other depth) Feet _____ of Lot _____ Block _____ Plat _____~~

~~TAX AND COSTS:~~

~~Amount of tax:~~	~~$~~
~~Interest to date of sale:~~	~~$~~
~~Advertising:~~	~~$~~
~~Expense of sale:~~	~~$~~
~~Certificate of sale:~~	~~$~~

~~Total tax and costs at date of sale: $_____ (treasurer and collector of special taxes)~~
~~DATED, _____ (acknowledgement in statutory form.) (Ord. 2006-27, 2006)~~

~~**3.05.109 Certificate of sale - fees.** The City Treasurer shall collect a fee of ten dollars for each certificate issued, which fee shall be paid into the treasury. (Prior code § 6-217)~~

~~**3.05.110 Tax sale record.**~~

~~1. The City Treasurer shall make a record of all sales of real property in a book to be kept for that purpose. The record shall be kept substantially in the same order as that for which the property was advertised for sale but shall list, as applicable, in separate columns, a description of the property, the amount of the tax, interest, costs, expenses, how much of what part of each tract was sold, by whom purchased, the date of sale and the date of redemption.~~

~~2. At the end of each calendar year, the book shall be endorsed "Ivins City Treasurer, Special Tax Sale Record for the Year 20____," and it shall then be filed in the office of the City Treasurer. Whenever any portion of property so sold shall be redeemed, the fact of redemption shall be entered by the City Treasurer opposite the description of the property in the tax sale record. At the expiration of three years from the date of filing in his office, the City Treasurer shall file each yearly tax sale record in the office of the City Recorder. (Ord. 2006-27, 2006)~~

3.05.111 No bids received - sale to city. Where no bid at least equal to the amount of the tax, interest, cost of advertising and expenses of sale on each separate parcel is received as each separate parcel is offered for sale, the city shall be deemed to have bid for such property, and the property shall be sold by the City Treasurer to the city for the amount of the tax, interest, cost of advertising and expenses of sale. The sale shall have the same effect as if made to an individual. The Director of Finance shall draw a check or warrant on the special improvement guaranty fund for which the special tax was levied in the amount necessary. (Ord. 2006-27, 2006)

3.05.112 Sale to city - certificate. When property is sold to the city for special taxes, the City Treasurer shall make out, sign, acknowledge and deliver the certificate of sale above described to the City Recorder, whose duty it shall be to see that such certificate is properly recorded in the office of the county recorder, and it shall thereafter be kept as a part of the records of the City Recorder's office. (Prior code § 6-221)

3.05.113 General taxes on delinquent property.

1. Between the fifteenth day of November and the fifteenth day of December in each year, the City Recorder shall ascertain, by examination of the county records, which, if any, of the property sold to the city is delinquent and about to be sold for general taxes, and report the property and the amount of taxes in each instance to the City Council, with the request that the amount thereof be appropriated to the county.

2. It shall be the duty of the City Council to appropriate the amount recommended by the City Recorder. The Director of Finance shall thereon draw a warrant in favor of the county for the total sum of such delinquent taxes, and the Director of Finance shall deliver the warrant to the City Treasurer, taking duplicate receipts therefor for each separate piece or parcel of property upon which the general taxes are thus paid. The Director of Finance shall deliver one of the receipts to the City Treasurer and file the other with the corresponding certificate of sale.

3. On receiving such receipt, the City Treasurer shall make entry on the tax sale record, opposite the corresponding property, of the date and amount of taxes paid. Such taxes shall thereafter draw interest at the rate of ten percent per annum, and shall be included in the amount required to be paid for redemption of such property. (Ord. 2006-27, 2006)

3.05.114 Redemption of property. Real estate sold for special taxes may be redeemed by any person interested therein, at any time within three years after the date of the sale thereof, by such person paying to the City Treasurer, for the use of the purchaser or his legal representative, the amount paid by such purchaser and all costs and expenses, including the cost of the certificate of sale, together with the sum of ten dollars for the redemption certificate, and all special taxes that have been accrued thereon and which have been paid by the purchaser after his purchase to the time of redemption, together with interest at the rate of one percent per month on the whole from the date of payment to the date of redemption, provided, that:

1. In all cases where property has been sold to the city, and general taxes thereon have been thereafter paid by the city, it shall be necessary for a redemptioner to pay the amount of such general taxes, so paid as aforesaid, with interest thereon from the date of

payment to the date of redemption, at the rate of ten percent per annum; and

2. When two or more parties are interested in a piece of property which has been sold to the city for taxes, either party may redeem the property in which he is interested, upon payment of that proportion of the taxes, interest and costs which his property bears to the whole property sold, together with the sum of ten dollars for a redemption certificate. (Prior code § 6-224)

3.05.115 Installment redemption.

1. Any property sold to the city, on which tax sale certificates have been issued but for which no tax deed has issued to the city, may be redeemed by any person having an interest in such property on the payment in installments of the unpaid principal, interest and all costs and charges, provided that the installments shall be paid within such time and in such amounts as will discharge the indebtedness within the period in which the right to redeem from such tax sale shall expire.

2. Credit shall be given for each installment as paid, and the interest shall be reduced proportionately.

3. Interest shall be paid at the rate of ten percent per annum on the unpaid balance due under this section.

4. There is hereby imposed the sum of one dollar per installment payment to cover the additional bookkeeping expenses incurred as a result of any person taking advantage of this section, and such charge shall not be credited against the delinquent assessment.

5. Every person who takes advantage of this section shall enter into an agreement with the city which shall be substantially in the following form:

AGREEMENT OF INSTALLMENT REDEMPTION

The undersigned hereby:

1. Acknowledges that he is delinquent in the payment of the special improvement taxes levied against the property described below in the amount of $ _____ which amount is the total of the unpaid tax, principal and interest, costs of advertising and expense of sale.

2. Agrees and promises to pay the above-stated amount in _____ equal installments of $ _____ which payment will be made on or before the _____ day of each month from the period beginning _____, 20____ to and including _____, 20____.

3. Acknowledges having received and read a copy of section 3.05.115 of the Ivins City Code, and understands the same.

4. Agrees that should he fail to make payment of the installments when due, the right of the city to receive a tax deed for the property below described shall not be impaired thereby and the undersigned shall not be entitled to receive any refund of any amount paid hereunder. The property covered by the provisions of this agreement is described as follows:

DATED this _____ day of _____, 20____.

_____ _____

Mayor:

ATTEST:

_____

Recorder/Clerk
(Ord. 2006-27, 2006)

3.05.116 Certificate of redemption. The City Treasurer shall, when any property is fully redeemed, make the proper entry in the tax sale record file and issue a certificate of redemption, which certificate shall be duly acknowledged, and which entry or certificate shall be prima facie evidence of such redemption. (Ord. 2006-27, 2006)

3.05.117 Notice of redemption. In all cases where property sold to the city is fully redeemed, the City Treasurer shall issue a formal notice of such redemption in writing and file the same with the City Recorder, whose duty it shall to be to attach such notice to the corresponding certificate of sale and endorse on the filing face of such certificate in red ink the word "Redeemed" and the date of redemption. (Ord. 2006-27, 2006)

3.05.118 Tax deed--Issuance.

1. If any property sold as aforesaid is not fully redeemed within the time and in the manner in this chapter provided, on the deposit of the tax sale record for the year in which the property was sold, the City Recorder shall, on presentation of the City Treasurer's certificate of sale, make and acknowledge a deed conveying the property therein described to the purchaser, his heirs, or assigns, as the case may be. If any person shall be entitled to receive deeds for more than one parcel of property, he may have the whole included in one deed, but each parcel shall be separately described. In January of each year, or as soon thereafter as the business of the office will permit, the City Recorder shall make and acknowledge a deed conveying to the city all property purchased in the name of the city at special tax sale not theretofore redeemed, as in this chapter provided, shall see that such deeds are properly recorded in the office of the county recorder, and shall keep such deeds on file for the benefit of the special improvement guaranty fund.

2. Deeds issued by the City Recorder, in pursuance of the provisions of this chapter, shall recite in substance the amount of tax for which the property was sold, the particular purpose of the tax levied, the year in which the levy was made, the day and year of sale, the amount for which the real estate was sold, a description of the property sold, in accordance with the certificate of sale, the name of the purchaser or the purchaser's assignee, and shall be executed by the City Recorder and acknowledged so as to be entitled to record. (Ord. 2006-27, 2006)

3.05.119 Tax deed--Record. The City Recorder shall keep on file a record of all tax deeds issued by the City Recorder, which shall be a photocopy of the deeds so issued and which shall be indexed in the name of the party whose property was sold for taxes, and

~~also in the name of the individual to whom the tax deed was issued. (Ord. 2006-27, 2006)~~

~~**3.05.120 Tax deed--Recorder's fee.** The City Recorder shall collect five dollars for each deed issued, for the first description of property contained in such deed and for each additional description of property in such deed, and shall pay such fees monthly into the treasury. However, in cases where the city is the tax sale purchaser, no fee shall be collected. (Ord. 2006-27, 2006)~~

~~**3.05.121 Sale after tax deed issuance.** Whenever property sold for special taxes and purchased by the city shall not have been redeemed within the time specified, but shall have been conveyed to the city by recorder's deed and which shall not have been sold by the city, such property may thereafter be purchased by the prior owner, his heirs, personal representative or assigns, or any other person, upon petition therefor addressed to the City Council and upon such terms as the City Council may determine. The proceeds of such purchase shall be paid into the special improvement guaranty fund; provided, however, that nothing contained in this section shall prevent the city from selling any property conveyed to it by recorder's deed to any person at any time after such conveyance is made. (Ord. 2006-27, 2006)~~

* * *

CHAPTER 7

MUNICPAL TELECOMMUNICATIONS LICENSE TAX
~~TELEPHONE SERVICE UTILITY TAX~~

3.07.101 ~~Telephone service utility~~ Municipal Telecommunications License T~~t~~ax. There is hereby levied upon ~~the business of~~ every telecommunications provider a municipal telecommunications license tax on the telecommunications provider's gross receipts from telecommunications service that are attributed to the City in accordance with Section 10-1-407 of the Utah Code. ~~person or company engaged in business, in the City, of supplying telephone service as a public utility, an annual license tax equal to four and one half percent of the gross revenue derived from the sale and use of services of such utilities, delivered from and after October 1, 2000, within the corporate limits of Ivins City. (Ord. 2000-12, 2000)~~ (2016-21, 2016)

3.07.102 Tax Rate. The rate of the telecommunications license tax levied and to be collected by the City shall be the maximum rate allow by Section rate allowed by Section 10-1-403 of the Utah Code (currently 3.5%). (2016-21, 2016)

~~**Definitions.**~~

~~1. "Telephone service" means:~~
~~a. Exchange access service;~~
~~b. Extended area service;~~
~~c. Customer access line charges; and~~
~~d. Any service for which a tax or other charge was being paid pursuant to Ivins City ordinance as of July 1, 1990. Telephone service does not include any customer access~~

~~line charge or extended area service that is provided as part of the Utah Low Income Assistance Program as set forth in the "Lifeline" Rule of the Utah Public Service Commission.~~

~~2. "Exchange access service" means telephone exchange lines or channels, and services provided in connection with them, which are necessary to provide access from premises of a subscriber to the local switch public telecommunications network of the public utility to effect communication or the transfer of information. "Exchange access services" does not include:~~

~~a. Private line service;~~
~~b. Long distance toll service;~~
~~c. Carrier access service;~~
~~d. Telephone services that are not regulated by the Utah Public Services Commission; and~~
~~e. Services that emulate functions available in customer premises equipment.~~

~~3. "Gross revenue" means the revenue derived from the sale and use of public utility services within Ivins City, provided that gross revenue, as applied to telephone utility, shall be construed to mean revenue derived from telephone service.~~

~~4. "In competition with public utilities" means to trade in products or services within the same market as a public utility taxed under Section 3.21.010 of this chapter or its successor. (Ord. 2000-12, 2000)~~

~~3.07.103~~ Collection of Taxes by State Tax Commission. On or before the effective date hereof, the City shall contract with the State Tax Commission to perform all functions incident to the administration and collection of the municipal telecommunications license tax, in accordance with this chapter. (2016-21, 2016)

~~Remittance date.~~ ~~Within forty-five days after the end of each month in a calendar year, the public utility taxed hereunder shall file with the City Treasurer a report of its gross revenue derived from the sale and use of public utility service in the City, as defined in this chapter, together with a computation of the tax levied hereunder against the utility. Concurrent with the filing of such report, the utility shall pay to the City Treasurer the amount of the tax due for that calendar month subject to said report. (Ord. 2000-12, 2000)~~

~~3.07.104 Businesses in competition with public utilities.~~ ~~There is levied upon the business of every person or company engaged in the business, in the City, of supplying telephone service, as defined in Section 3.21.010 of this chapter or its successor, in competition with public utilities, an annual license tax equal to four and one half percent of the gross revenue derived from the sale and use of such competitive services sold, used or delivered within the corporate limits of the City, after October 1, 2000. (Ord. 2000-12, 2000)~~

~~3.07.105 Remuneration date.~~ ~~Within forty-five days after the end of each month in a calendar year, any business taxed hereunder shall file with the City Treasurer a report of its gross revenue from the sale and use of services specified hereunder rendered in competition with public utilities in the City, together with a computation of the tax levied hereunder against such business. Coincidental with the filing of such report, the business~~

~~shall pay to the City Treasurer the amount of the tax due for the calendar month, which is the subject of the report. (Ord. 2000-12, 2000)~~

~~**3.07.106 Penalties.** The penalty for failure to remit any tax due or to file any report required within the time prescribed by this chapter is the greater of fifty dollars or ten percent of the unpaid tax due. Such penalty shall bear an interest rate equal to two percentage points above the federal short-term rate as determined by the Secretary of the Treasury under Section 6621, Internal Revenue Code, and in effect for the preceding fourth calendar quarter. (Ord. 2000-12, 2000)~~

CHAPTER 8

(REPEALED)
~~MOBILE TELEPHONE SERVICE REVENUE TAX~~

~~**3.08.101 Definitions.** For purposes of this chapter, the following terms are defined as follows:~~

~~1. "Customer" means:~~

~~a. The person or entity, having a place of primary use within the City, that contracts with the home service provider for mobile telecommunications services; or~~

~~b. If the end user of mobile telecommunications services is not the contracting party, the end user of the mobile telecommunications services; but this clause applies only for the purpose of determining the place of primary use.~~

~~c. "Customer" does not include:~~

~~d. A reseller of mobile telecommunications service; or~~

~~e. A serving carrier under an arrangement to serve the customer outside the home service provider's licensed service area.~~

~~f. "Designated database provider" means a corporation, association, or other entity representing all the political subdivisions of a state that is: Responsible for providing an electronic database prescribed in Subsection 119(a) of Chapter 4, Title 4 of the United States Code if the state has not provided such electronic database; and approved by municipal and county associations or leagues of the state whose responsibility it would otherwise be to provide such database prescribed by Sections 116 through 126 of Chapter 4, Title 4 of the United States Code.~~

~~g. "Enhanced zip code" means a United States postal zip code of nine or more digits.~~

~~h. "Home service provider" means the facilities-based carrier or reseller with which the customer contracts for the provision of mobile telecommunications services.~~

~~i. "Licensed service area" means the geographic area in which the home service provider is authorized by law or contract to provide commercial mobile radio service to the customer.~~

~~j. "Mobile telecommunications service" means commercial mobile radio service, as defined in Section 20.3 of Title 47 of the Code of Federal Regulations as in effect on~~

~~June 1, 1999. For purposes of this chapter, mobile telecommunications services shall not include: Pager services using mobile devices that do not allow for two-way voice communication; Narrowband personal communications services; and Short message services (SMS).~~

~~k. "Place of primary use" means the street address representative of where the customers use of the mobile telecommunications service primarily occurs, which must be: The residential street address or the primary business street address of the customer; and within the licensed service area of the home service provider.~~

~~l. "Prepaid telephone calling services" means the right to purchase exclusively telecommunications services that must be paid for in advance, that enables the origination of calls using an access number, authorization code, or both, whether manually or electronically dialed, if the remaining amount of units of service that have been prepaid is known by the provider of the prepaid service on a continuous basis.~~

~~m. Reseller":Means a provider who purchases telecommunications services from another telecommunications service provider and then resells, uses as a component part of, or integrates the purchased services into a mobile telecommunications service; and does not include a serving carrier with which a home service provider arranges for the service to its customers outside the home service provider's licensed service area.~~

~~n. "Serving carrier" means a facilities-based carrier providing mobile telecommunications service to a customer outside a home service provider's or reseller's licensed service area. (Ord. 2000-15, 2000)~~

~~**3.08.102 Monthly tax levied.** There is levied upon every home service provider a tax of one dollar per month for each telephone number assigned to any customer whose place of primary use is within the City. The home service provider may or may not pass this tax on to its customers. If the home service provider passes the tax on to the customer, and the tax is reflected on the customer's bill, the tax shall be shown on the bill as a flat rate municipal tax charge. (Ord. 2000-15, 2000)~~

~~**3.08.103 Remittance date.**~~

~~1. Within thirty days after the end of each calendar month, the home service provider taxed hereunder shall file, with the City Treasurer, a report computing the tax. Coincidental with the filing of such report, the business shall pay, to the City Treasurer, the amount of the tax due for the calendar month subject to the report. If the thirtieth day after the end of each calendar month falls on a Saturday, Sunday, or state or federal holiday, the deadline for filing the monthly report and remitting payment for that month is extended to the next subsequent business day.~~

~~2. Delinquent Payment. Any payment not paid when due shall be subject to a delinquency penalty charge of ten percent of the unpaid amount. Failure to make full payment and penalty charges within sixty days of the applicable payment date shall constitute a violation of this ordinance. All overdue amounts, including penalty charges, shall bear interest until paid at the rate of an additional ten percent per annum.~~

3. Reconciliation. Within three years after the filing of any report or the making of any payment, the City Treasurer may examine such report or payment, determine the accuracy thereof, and, if the City Treasurer finds any errors, report such errors to the home service provider for correction. If any tax, as paid, shall be found deficient, the home service provider shall within sixty days remit the difference, and if the tax as paid be found excessive, the City shall within sixty days refund the difference plus interest at the same rate as if such amount was deficient. In the event of a disagreement, the home services provider shall file under protest pending the resolution of the dispute between the parties or through the courts.

4. Record Inspection. The records of the home service provider pertaining to the reports and payment of the tax, including, but not limited to, any records deemed necessary by the City to calculate or confirm proper payment by the home service provider, shall be open for inspection by the City and its duly authorized representatives upon reasonable notice at all reasonable business hours of the home services provider within the statute of limitations period defined in the "Reconciliation" subsection above.

5. Home Service Provider Duty to Cooperate on Record Inspection.

a. In order to facilitate any record inspection, the home service provider shall, upon thirty days' prior written request:

i. Grant the City or its duly authorized representatives reasonable access to those portions of the books and records of the home service provider necessary to calculate and confirm property payment of the tax; or

ii. Provide the City or its duly authorized representatives with reports containing or based on information necessary to calculate and confirm proper payment of the tax.

b. Any requests for such books, records, reports, or portions thereof shall specify in writing the purpose for such request. Any books, records, reports, or portions thereof provided by the home service provider to the City under a claim that such documents are confidential business records are hereby designated as "protected records" and shall not be copied or disclosed by the City to third parties without the written permission of the home service provider, unless such documents are determined by a court of law to constitute a "public records" within the meaning of the Utah Government Records Access and Management Act. (Ord. 2000-15, 2000)

3.08.104 Requirement to maintain electronic database or enhanced zip code listing.

1. Electronic Database.

a. Provision of database: The state may provide an electronic database to a home service provider; or, if the state does not provide such an electronic database, the designated database provider may choose to provide an electronic database to a home service provider.

b. Format:

i. Such electronic database, whether provided by the state or the designated

database provider, shall be provided in a format approved by the American National Standards Institutes Accredited Standards Committee X12, which, allowing for de minimum deviations, designates for each street address in the City, including, to the extent practicable, any multiple postal street addresses applicable to one street location, the appropriate taxing jurisdictions, and the appropriate code identified by one nationwide standard numeric code.

ii. Such electronic database shall also provide the appropriate code for each street address with respect to political subdivisions that are not taxing jurisdictions when reasonably needed to determine the proper taxing jurisdiction.

iii. The nationwide standard numeric codes shall contain the same number of numeric digits, with each digit or combination of digits referring to the same level of taxing jurisdiction throughout the United States, using a format similar to FIPS 55-3 or other appropriate standard approved by the Federation of Tax Administrators and the Multistate Tax Commission or their successors. Each address shall be provided in standard postal format.

2. Notice; Updates. The state or designated database provider that provides or maintains an electronic database described above shall provide notice of the availability of the then-current electronic database and any subsequent revisions thereof, by publication in the manner normally employed for the publication of informational tax, charge, or fee notices to taxpayers in such state.

3. User Held Harmless. A home service provider using the data contained in an electronic database described above shall be held harmless from any tax, charge, or fee liability that otherwise would be due solely as a result of any error or omission in such database provided by the City or designated database provider. The home service provider shall reflect changes made to such database during a calendar quarter, not later than thirty days after the end of such calendar quarter the state has issued notice of the availability of an electronic database reflecting such changes under subsection (B) above.

4. Procedure If No Electronic Database Provided.

a. Safe harbor: If neither the state nor the designated database provider provides an electronic database, a home service provider shall be held harmless from any tax, charge, or fee liability in the City that otherwise would be due solely as a result of an assignment of a street address to an incorrect taxing jurisdiction, if the home service provider employs an enhanced zip code to assign each street address to a specific taxing jurisdiction and exercises due diligence to ensure that each such street address is assigned to the correct taxing jurisdiction. If an enhanced zip code overlaps boundaries of taxing jurisdictions of the same level, the home service provider must designate one specific jurisdiction within such enhanced zip code for use in taxing the activity for such enhanced zip code. Any enhanced zip code assignment changed is deemed to be in compliance with this section. For purposes of this section, there is a rebuttable presumption that a home service provider has exercised due diligence if the home service provider demonstrates that it has:

i. Expended reasonable resources to implement and maintain an appropriately

detailed electronic database of street address assignments to taxing jurisdictions;

ii. Implemented and maintained reasonable internal controls to promptly correct misassignments of street addresses to taxing jurisdictions; and

iii. Used all reasonably obtainable and usable data pertaining to municipal annexations, incorporations, reorganizations, and any other changes in jurisdictional boundaries that materially affect the accuracy of such database.

b. Termination of safe harbor: Subsection (D)(1) above applies to a home service provider that is in compliance with the requirements of Subsection (D)(1) with respect to a state for which an electronic database is not provided, until the later of:

i. Eighteen (18) months after the nationwide standard numeric code has been approved by the Federation of Tax Administrators and the Multistate Tax Commission; or

ii. Six (6) months after the state or a designated database provider in the state provides such database. (Ord. 2000-15, 2000)

3.08.105 Place of primary use.

1. A home service provider is responsible for obtaining and maintaining the customers place of primary use. Subject to Section 3.22.040; and if the home service provider's reliance on information by its customer is in good faith, a home service provider:

a. May rely upon the applicable residential or business street address supplied by the home service provider's customer;

b. Is not liable for any additional taxes, charges, or fees based on a different determination of the place of primary use for taxes, charges, or fees that are customarily passed on to the customer as a separate address under existing agreements.

2. A home service provider may treat the address used by the home service provider for tax purposes for any customer under a service contract or agreement in effect two years after the date of this amendment to the ordinance codified in this chapter as that customer's place of primary use for the remaining term of such service contract or agreement, excluding any extension or renewal of such service contract or agreement, for purposes of determining the taxing jurisdiction to which taxes, charges, or fees on charges for mobile telecommunication services are remitted. (Ord. 2000-15, 2000)

3.08.106 Tax against customer. Each customer shall accurately report the customer's place of primary use. The customer shall be liable for any taxes not paid by the home service provider as a result of the customer's failure to accurately report the customer's place of primary use. (Ord. 2000-15, 2000)

3.08.107 Non-application. This chapter does not apply to the determination of the taxing situs of:

1. Prepaid telephone calling services; or

~~2. Air-ground radiotelephone service, as defined in Section 22.99 of Title 47 of the Code of Federal Regulations as in effect on June 1, 1999. (Ord. 2000-15, 2000)~~

~~**3.08.108 Implementation date.** If the ordinance codified in this chapter is adopted before January 1, 2001, a home service provider shall have a minimum of thirty days' notice before being obligated to collect the tax described in the ordinance. After January 1, 2001, a home service provider shall have a minimum of sixty days' notice before being obligated to collect the tax described in this ordinance. After January 1, 2001, a home service provider shall receive a minimum of sixty days' notice regarding any changes to the ordinance codified in this chapter. (Ord. 2000-15, 2000)~~

CHAPTER 9

(REPEALED)
~~COMMERCIAL UTILITY ACCOUNTS~~

~~**3.09.101 Handling of commercial accounts--Billing.**~~

~~1. For purposes of this section, "commercial account" means all accounts located in commercial zones, plus trailer parks, mobile home parks, recreational vehicle parks, condominiums, apartment houses or other similar living arrangements with a group billing.~~

~~2. Commercial accounts, as defined in subsection A of this section, shall be subject to the following handling: All water, sewer and other related billings made to commercial accounts shall be paid within twenty days of the issuance of a statement indicating the amount due and payable. If any commercial account shall fail to pay for their water charges within such twenty days, the City Treasurer or water supervisor shall give such customer notice in writing of its intent to discontinue the service to the customer unless the customer pays the bill in full within five days from the date of such notice. If the bill is not paid within such five-day period, the water service may be shut off for failure to make payment.~~

~~3. All other provisions of this code with respect to water usage, billing and delinquency shall apply. (Ord. 2006-27, 2006)~~

~~**3.09.102 Chronically late accounts--Method of payment.** Any accounts chronically late or if any account shall pay by dishonored checks, future payments shall be made by cash, cashier's check or certified funds and the City Treasurer shall so notify the account. (Ord. 2006-27, 2006)~~

CHAPTER 10

DONATIONS

3.10.101 Purpose. The purpose of this chapter is to authorize the acceptance of donations for any public use by the City and to specify policies and procedures for doing so. (Ord. 2006-27, 2006)

1.10.102.1 Definitions.

1. "Donation" means any monetary or non-monetary contribution, gift, grant, devise or bequest to the City.

   a. A monetary donation includes cash or a check, money order or other negotiable instrument.

   b. A non-monetary donation includes real or personal property. In the event of a stock donation, such a donation would be liquidated and turned into cash or another liquid asset and treated as a monetary donation.

   c. All donations not meeting the definition of a restricted donation shall be unrestricted and the City shall have absolute discretion to use the donations for any purpose.

2. "Restricted donation" means a donation that can only be used by the City for a special purpose specified in writing by the donor and agreed to by the City.

   a. Prior to accepting a restricted donation, the person(s) authorized to approve the acceptance of such donation shall consider the impacts of the donation, including impacts on future or ongoing operations or capital costs associated with the donation.

   b. Restricted donations shall be deposited into the appropriate fund/account for the purpose specified by the donor and agreed to by the City. (Ord. 2006-27, 2006)

3.10.103 Funds – Accounting. The City Treasurer shall be responsible for depositing all donations in a timely manner. The Director of Finance shall track the proposed use of any such donations and shall maintain separate records of accounts showing receipts and disbursements. The Director of Finance may establish further rules and regulations for the accounting and administration of donations, consistent with this chapter. (Ord. 2006-27, 2006)

1.10.103 Acceptance of monetary donations.

1. Donations under $~~1~~5,000.00. Department Heads are authorized to approve the acceptance of any monetary donations of less than $~~1~~5,000.00 on behalf of the City. All such donations shall only be received by City employees authorized and bonded to receive money on behalf of the City and all donations shall be turned over to the City Treasurer to be deposited into the appropriate account.

2. Donations under $~~3~~10,000.00. The City Manager is authorized to approve the acceptance of any monetary donations of less than $~~3~~10,000.00 on behalf of the City. All such donations shall only be received by City employees authorized and bonded to receive money on behalf of the City and all donations shall be turned over to the City Treasurer to be deposited into the appropriate account.

3. Donations greater than $~~3~~10,000.00. The City Council shall approve the acceptance of any monetary donations greater than $~~3~~10,000.00 on behalf of the City. All such donations shall only be received by City employees authorized and bonded to receive money on behalf of the City and all donations shall be turned over to the City Treasurer

to be deposited into the appropriate account. ~~(Ord. 2006-27, 2006)~~ (2016-27, 2016)

3.10.105 Acceptance of non-monetary donations. All non-monetary donations shall be reported to the Director of Finance for booking and tracking of City assets.

1. Donations under $~~1~~5,000.00. Department Heads are authorized to approve the acceptance of any non-monetary donations of personal property valued at less than $~~1~~5,000.00 on behalf of the City.

2. Donations under $~~3~~10,000.00. The City Manager is authorized to approve the acceptance of any non-monetary donations of personal property valued at less than $~~3~~10,000.00 on behalf of the City.

3. Donations greater than $~~3~~10,000.00. The City Council shall approve the acceptance of any non-monetary donations of personal property valued at greater than $~~3~~10,000.00, or any donation involving real property, on behalf of the City. All such donations shall be handled by and through the City Attorney. ~~(Ord. 2006-27, 2006)~~ (2016-27, 2016)

CHAPTER 11

(REPEALED)
~~RECOVERY OF EXPENSES FOR HAZARDOUS MATERIALS EMERGENCIES~~

~~**3.11.101 Definitions.** For the purpose of this chapter, the following terms, phrases, and words shall have the following meaning:~~

~~1. "Hazardous materials emergency" means a sudden and unexpected release of any substance that, because of its quantity, concentration or physical, chemical or infectious characteristics, presents a direct and immediate threat to public safety or the environment, and requires immediate action to mitigate the threat.~~

~~2. "Expenses" means all costs incurred for the response, containment and/or removal and disposal of hazardous materials on initial remedial action. It includes, but is not necessarily limited to, the actual labor costs of government and other personnel including workers compensation benefits, fringe benefits, administrative overhead, and any costs of equipment, equipment operation, materials, disposal and any contract labor or materials. (Ord. 2003-06, 2003)~~

~~**3.11.102 Recovery of expenses.**~~

~~1. Those persons or entities whose actions cause or create, in whole or in part, a hazardous materials emergency within the boundaries of Ivins City are liable to Ivins City for all costs and expenses incurred in or arising from response to such hazardous materials emergency by Ivins City and any other political subdivision, agency or cooperative entity. Ivins City shall have all rights under the law to recover all such costs and expenses, including reasonable attorneys fees, litigation expenses and court costs incurred in, related to or arising out of, all cost recovery efforts and enforcement~~

~~of the terms of this chapter.~~

~~2. All costs and expenses shall be billed at the current rate established and approved by resolution of the executive committee of the Interlocal Agreement for Cooperative Hazardous Materials Protection and Services.~~

~~3. The payment of expenses under this section does not constitute an admission of liability or negligence in any legal action for damages. (Ord. 2003-06, 2003)~~

~~3.11.103 Cost recovery procedure.~~

~~1. Ivins City shall investigate and determine the person or entity responsible for causing or creating the hazardous materials emergency and shall notify the responsible party in writing of said determination of responsibility and the amount of costs and expenses incurred by the City in responding to the hazardous materials emergency.~~

~~2. The notice required by subsection A of this section shall specify that the party determined to be responsible for causing or creating the hazardous materials emergency has the right to appeal the decision determining responsibility to the governing body of Ivins City and shall specify a deadline for filing the notice of appeal and the person or office in which it must be filed. The deadline for filing the notice of appeal shall not be less than fifteen days from the date of the notice.~~

~~3. In the event a notice of appeal is filed, the hearing before the governing body shall be an informal public hearing, and the parties shall not be required to adhere to the Utah Rules of Civil Procedure or evidence. The appealing party and Ivins City shall each be entitled to present evidence and argument in support of their respective positions, in accordance with procedures established at the hearing by the governing body.~~

~~4. The decision of the governing body shall be final. (Ord. 2003-06, 2003)~~

~~3.11.104 Action to recover costs.~~ ~~In the event the responsible party fails or refuses to pay all of the costs and expenses determined by Ivins City related to or arising out of Ivins City's response to the hazardous materials emergency within thirty days after assessment or after the governing body's decision on an appeal, Ivins City may initiate a legal action to recover such costs, including reasonable attorney's fees and costs. Nothing herein shall be construed to limit any other rights or actions, legal or otherwise, to which Ivins City may otherwise be entitled due to a hazardous materials emergency. (Ord. 2003-06, 2003)~~

~~1.11.105 Expenses of other responding entities.~~

~~1. In the event that personnel and equipment from other political subdivisions, agencies or cooperative entities shall respond to assist with the hazardous materials emergency, then Ivins City shall recover costs and expenses incurred by such other political subdivisions, agencies or cooperative entities as part of Ivins City's cost recovery efforts.~~

~~2. Upon recovery of costs and expenses from the responsible party, Ivins City is~~

~~authorized to reimburse such other political subdivisions, agencies or cooperative entities for their actual costs incurred in responding to the hazardous materials emergency. (Ord. 2003-06, 2003)~~

Section 2. Severability. If any section/portion of this ordinance is declared invalid by a court of competent jurisdiction, the remainder shall not be affected thereby and shall remain in full force and effect.

EFFECTIVE DATE: This Ordinance shall take effect immediately upon its adoption and posting.

PASSED AND ADOPTED BY THE IVINS CITY COUNCIL, STATE OF UTAH, ON THIS _____ DAY OF NOVEMBER, 2016 BY THE FOLLOWING VOTE:

	AYE	**NAY**	**ABSTAIN**	**ABSENT**
Dennis Mehr	_____	_____	_____	_____
Cheyne McDonald	_____	_____	_____	_____
Jenny Johnson	_____	_____	_____	_____
Steven Roberts	_____	_____	_____	_____
Ron Densley	_____	_____	_____	_____

_____
Chris Hart, Mayor

ATTEST:

_____
Kari Jimenez, City Recorder