

ORDINANCE NO. 1565-X

AN ORDINANCE ORDERING THE DEMOLITION AND REMOVAL OF THE DWELLING AT 1017 N.CALDWELL ST. PURSUANT TO THE HOUSING CODE OF THE CITY OF CHARLOTTE AND ARTICLE 19, PART 6, CHAPTER 160A OF THE GENERAL STATUTES OF NORTH CAROLINA, SAID BUILDING BEING THE PROPERTY OF MAUDE PIPPIN RESIDING AT 1017 N.CALDWELL ST. CHARLOTTE, NC 28206

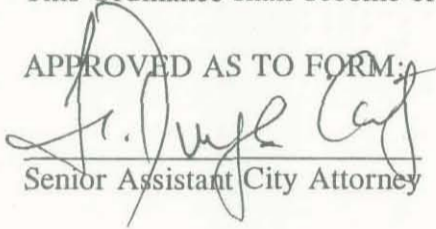
WHEREAS, the dwelling located at 1017 N.Caldwell St. in the City of Charlotte has been found by the Code Enforcement Official of the City of Charlotte to be in violation of the Housing Code of the City of Charlotte and the owners thereof have been ordered to demolish and remove said dwelling, all pursuant to the Housing Code of the City of Charlotte and Article 19, Part 6, Chapter 160A of the General Statutes of North Carolina; and

WHEREAS, said owner(s) have failed to comply with said order served by advertisement in the Mecklenburg Times on 2/18/2000 and on 4/18/2000.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Charlotte, North Carolina, that the Code Enforcement Official of the City of Charlotte is hereby ordered to cause the demolition and removal of the dwelling located at 1017 N.Caldwell St. in the City of Charlotte in accordance with the Housing Code of the City of Charlotte and Article 19, Part 6, Chapter 160A of the General Statutes of North Carolina.

This Ordinance shall become effective upon its adoption.

APPROVED AS TO FORM:

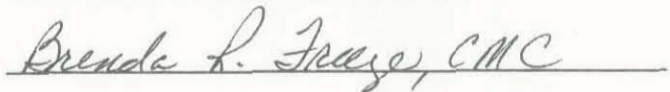
  
Senior Assistant City Attorney

CERTIFICATION

I, Brenda Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, --2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, at Page(s) 390.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2 0.

BRENDA FREEZE, CITY CLERK

  
Brenda L. Freeze, CMC

Parcel# 081-063-08  
Case# 98-02060

ORDINANCE NO. 1566-X

AN ORDINANCE ORDERING THE DEMOLITION AND REMOVAL OF THE DWELLING AT 208 AKA 216 YEOMAN RD. PURSUANT TO THE HOUSING CODE OF THE CITY OF CHARLOTTE AND ARTICLE 19, PART 6, CHAPTER 160A OF THE GENERAL STATUTES OF NORTH CAROLINA, SAID BUILDING BEING THE PROPERTY OF ANNIE BELL PRICE RESIDING AT 208 AKA 216 YEOMAN RD. CHARLOTTE, NC 28217

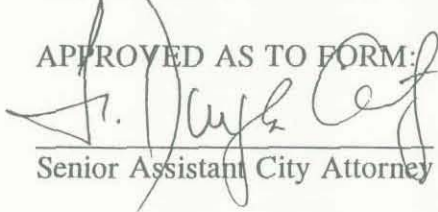
WHEREAS, the dwelling located at 208 aka 216 Yeoman Rd. in the City of Charlotte has been found by the Code Enforcement Official of the City of Charlotte to be in violation of the Housing Code of the City of Charlotte and the owners thereof have been ordered to demolish and remove said dwelling, all pursuant to the Housing Code of the City of Charlotte and Article 19, Part 6, Chapter 160A of the General Statutes of North Carolina; and

WHEREAS, said owner(s) have failed to comply with said order served by advertisement in the Charlotte Post 9/2/1999 and on 4/20/2000.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Charlotte, North Carolina, that the Code Enforcement Official of the City of Charlotte is hereby ordered to cause the demolition and removal of the dwelling located at 208 aka 216 Yeoman Rd. in the City of Charlotte in accordance with the Housing Code of the City of Charlotte and Article 19, Part 6, Chapter 160A of the General Statutes of North Carolina.

This Ordinance shall become effective upon its adoption.

APPROVED AS TO FORM:

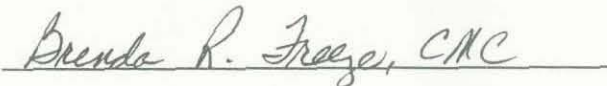
  
Senior Assistant City Attorney

CERTIFICATION

I, Brenda Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, 2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, at Page(s) 391.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2000.

BRENDA FREEZE, CITY CLERK

  
Brenda R. Freeze, CMC

Parcel# 149-043-22  
Case# 98-01734

ORDINANCE NUMBER: 1567-X

0-63

**AN ORDINANCE TO AMEND ORDINANCE NUMBER 1493-X SUBSTITUTING SOURCES OF REVENUE FOR TRANSIT CORRIDOR PLANNING AND ENGINEERING.**

BE IT ORDAINED, by the City Council of the City of Charlotte;

Section 1. That the sum of sources of revenue of Ordinance No. 1493-X are hereby amended as follows:

Source	Original	Revised
Federal Transportation Administration	\$ 5,300,000	\$ 5,300,000
NC Department of Transportation	3,466,600	3,466,600
Transfer from Fund 7801; 814.00	3,466,600	3,436,600
Contribution from Iredell County	0	10,000
Contribution from Town of Mooresville	0	20,000
Total	\$ 12,233,200	\$ 12,233,200

Section 2. All ordinances in conflict with this ordinance are hereby repealed.

Section 3. This ordinance shall be effective immediately.

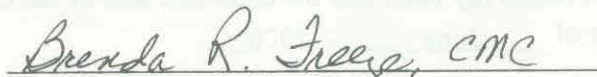
Approved as to Form:

  
Sr. City Attorney

**CERTIFICATION**

I, Brenda R. Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, 2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, Page(s) 392.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2000.

  
Brenda R. Freeze, CMC, City Clerk

ORDINANCE NO. 1568

AMENDING CHAPTER 10

AN ORDINANCE AMENDING CHAPTER 10, ARTICLE III, OF THE CITY CODE, ENTITLED REMOVAL AND DISPOSITION OF ABANDONED VEHICLES, HAZARDOUS VEHICLES AND JUNKED MOTOR VEHICLES

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF CHARLOTTE, NORTH CAROLINA THAT:

Section 1. Chapter 10, Article III, Section 10-137, of the City Code is amended by re-numbering the current subsections (7), (8), and (9) as subsections (8), (9) and (10), respectively, and by adding a new subsection (7) providing as follows:

(7) *Highway* is defined, pursuant to G.S. 20-4.01(13), as the entire width between property or right-of-way lines of every way or place of whatever nature, when any part thereof is open to the use of the public as a matter of right for the purposes of vehicular traffic. The terms "highway" and "street" and their cognates are synonymous.

Section 2. This ordinance shall become effective upon its adoption.

Approved as to form:

Sara Smith Holderness  
Sara Smith Holderness  
Assistant City Attorney

CERTIFICATION

I, Brenda R. Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, 2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, Page(s) 393.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2000.

Brenda R. Freeze, CMC  
Brenda R. Freeze, CMC, City Clerk

ORDINANCE NO. 1569-X

0-64

AN ORDINANCE TO AMEND ORDINANCE NUMBER 1313-X, THE 1999-2000 BUDGET ORDINANCE, APPROPRIATING U.S. DEPARTMENT OF JUSTICE GRANT MONIES FOR TERRORISM PREPAREDNESS

BE IT ORDAINED, by the City Council of the City of Charlotte;

- Section 1. That the sum of \$299,493 is hereby estimated to be available from a grant from the U.S. Department of Justice for terrorism preparedness.
- Section 2. That the sum of \$299,493 is hereby appropriated to the Emergency Management - Terrorism Grant account (530.12) in the General Fund (0101).
- Section 3. That the existence of the project may extend beyond the end of the fiscal year. Therefore, this ordinance will remain in effect for the duration of the project and funds are to be carried forward to subsequent fiscal years until all funds are expended or the project is officially closed.
- Section 4. All ordinances in conflict with this ordinance are hereby repealed.
- Section 5. This ordinance shall be effective upon adoption.

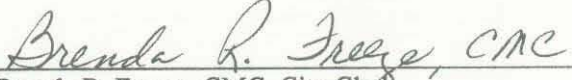
Approved as to form:

  
\_\_\_\_\_  
City Attorney

**CERTIFICATION**

I, Brenda R. Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, 2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, Page(s) 394.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2000.

  
\_\_\_\_\_  
Brenda R. Freeze, CMC, City Clerk

ORDINANCE NO. 1570

AMENDING CHAPTER 23

AN ORDINANCE STATING THE APPLICATION OF THE PROVISIONS OF  
CHAPTER 23 OF THE CITY CODE.

BE IT ORDAINED by the City Council of the City of Charlotte, North Carolina that:

Section 1. Chapter 23 of the City Code shall be amended by the addition of a new section entitled Sec. 23-13 to read as follows:

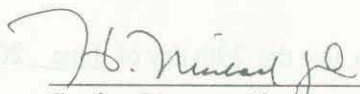
SEC. 23-13. APPLICATION OF THIS CHAPTER.

The provisions of this Chapter shall apply to all customers and users of and to all portions of the City's water intake and treatment facilities, water distribution system, sewage treatment and disposal facilities and sewage collection system wherever located, both within and outside the corporate limits of the City.

Section 2. This ordinance shall become effective as follows:

- (a) Upon adoption, within the corporate limits of the City of Charlotte;
- (b) Upon adoption, within the unincorporated portions of Mecklenburg County;
- (c) July 2, 2000 at 12:01 AM Eastern Daylight Time, within the Towns of Cornelius, Davidson, Huntersville, Matthews, Mint Hill and Pineville, unless such date and time is modified for a Town by express agreement between the City and such Town, such agreement being approved by the City Council and the governing body for such Town; and
- (d) Upon adoption, in all other areas in which is located any portion of the following facilities of the City's water intake and treatment facilities, water distribution system, sewage treatment and disposal facilities and sewage collection system.

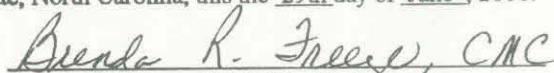
Approved as to form:

  
Senior Deputy City Attorney

**CERTIFICATION**

I, Brenda R. Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, 2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, Page(s) 395.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2000.

  
Brenda R. Freeze, CMC, City Clerk

ORDINANCE NO. 1571-X

0-65

AN ORDINANCE TO AMEND ORDINANCE NUMBER 1313-X, THE 1999-2000 BUDGET ORDINANCE, PROVIDING A SUPPLEMENTAL APPROPRIATION FOR MCDOWELL CREEK WWTP ADDITIONS

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BE IT ORDAINED, by the City Council of the City of Charlotte;

- Section 1. That the sum of \$131,000 is hereby estimated to be available from Prior Sewer Revenue Bonds (44202).
- Section 2. That the sum of \$131,000 is hereby appropriated to the McDowell Creek WWTP Additions account (633.69) in the Water and Sewer Capital Project Fund (2071).
- Section 3. That the existence of the project may extend beyond the end of the fiscal year. Therefore, this ordinance will remain in effect for the duration of the project and funds are to be carried forward to subsequent fiscal years until all funds are expended or the project is officially closed.
- Section 4. All ordinances in conflict with this ordinance are hereby repealed.
- Section 5. This ordinance shall be effective upon adoption.

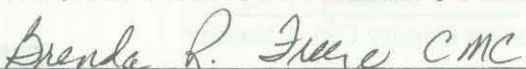
Approved as to form:

  
\_\_\_\_\_  
City Attorney

CERTIFICATION

I, Brenda R. Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, 2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, Page(s) 396.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2000.

  
\_\_\_\_\_  
Brenda R. Freeze, CMC, City Clerk

ORDINANCE NO. 1572-X

0-66

AN ORDINANCE TO AMEND ORDINANCE NUMBER 1313-X, THE 1999-2000 BUDGET ORDINANCE, PROVIDING A SUPPLEMENTAL APPROPRIATION FOR MCALPINE CREEK WWTP EXPANSION

BE IT ORDAINED, by the City Council of the City of Charlotte;

- Section 1. That the sum of \$1,210,000 is hereby estimated to be available from Prior Sewer Revenue Bonds (44202).
- Section 2. That the sum of \$1,210,000 is hereby appropriated to the McAlpine Creek WWTP Expansion account (633.25) in the Water and Sewer Capital Project Fund (2071).
- Section 3. That the existence of the project may extend beyond the end of the fiscal year. Therefore, this ordinance will remain in effect for the duration of the project and funds are to be carried forward to subsequent fiscal years until all funds are expended or the project is officially closed.
- Section 4. All ordinances in conflict with this ordinance are hereby repealed.
- Section 5. This ordinance shall be effective upon adoption.

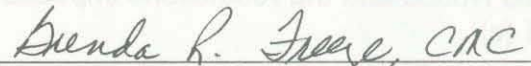
Approved as to form:

  
Asst. City Attorney

**CERTIFICATION**

I, Brenda R. Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, 2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, Page(s) 397.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2000.

  
Brenda R. Freeze, CMC, City Clerk



ORDINANCE NO. 1573

AMENDING CHAPTER 23

AN ORDINANCE AUTHORIZING THE CITY MANAGER TO IMPOSE MANDATORY RESTRICTIONS ON THE USAGE OF WATER OBTAINED FROM THE CITY'S DISTRIBUTION SYSTEM BY DECLARING A WATER DISTRIBUTION CRISIS.

BE IT ORDAINED by the City Council of the City of Charlotte, North Carolina that:

Section 1. Chapter 23 of the City Code shall be amended by the addition of a new section entitled Sec. 23-96 to read as follows:

SEC. 23-96. IMPOSITION OF MANDATORY WATER CONSERVATION RESTRICTIONS

(a) The City Manager is authorized to impose mandatory restrictions as set forth in this section on the usage of water obtained directly or indirectly from the CMUD water distribution system by declaring a Water Distribution Crisis. After receiving written recommendations from CMUD, the City Manager may impose such restrictions, upon consideration of each of the following factors:

- (1) Pressure at monitoring locations of the CMUD water distribution system;
- (2) Ability to re-fill water storage tanks of the CMUD water distribution system;
- (3) Ability to maintain an amount of water in the ground level storage tanks at CMUD's water treatment plants which is adequate for fire protection purposes; and
- (4) Ability to maintain adequate water pressure in every portion of the CMUD water distribution system.

(b) A Declared Water Distribution Crisis may be implemented by the City Manager by signing a Notice of Declared Water Distribution Crisis. The Declared Water Distribution Crisis will commence on the effective date and time specified in said Notice and the restrictions imposed thereby will apply as set forth in Section 23-96 (c).

(c) During a Declared Water Distribution Crisis, each of the following acts are prohibited during the times specified in the Notice of a Declared Water Distribution

Crisis (or any modification thereof), using water obtained directly or indirectly from a portion of the CMUD water distribution system located within an area specified in the Notice of a Declared Water Distribution Crisis (or any modification thereof):

(1) Watering any exterior vegetation, including without limitation any grass, shrubbery, trees, flowers, or garden; provided, however, that any person or entity regularly engaged in the business of the sale of plants shall be permitted at any time to water such plants as are being grown for the sole purpose of sale or, pursuant to a license issued by CMUD, such plants for which the licensee has issued a guarantee of survival as part of the sale of such plants;

(2) Filling, re-filling or otherwise adding water to any swimming pool;

(3) Washing, cleaning, rinsing or otherwise applying water to any exterior surface, including without limitation any wall, floor or paved area;

(4) Washing, cleaning, rinsing or otherwise applying water to the exterior surface of any motor vehicle or trailer; provided, however, that any person or entity regularly engaged in the business of washing motor vehicles or trailers shall be permitted at any time to use water for such purposes; and

(5) Filling, re-filling or otherwise adding water to any container for the purpose of using such water at a later time for a purpose prohibited by this section.

(d) CMUD may issue a permit to any person or entity to use water during a Declared Water Distribution Crisis for any purpose that is reasonably necessary to enable such person or entity to comply with applicable law or to eliminate or reduce unsanitary conditions that pose a substantial risk of injury or disease. Such permit may authorize water to be used for one or more purposes otherwise prohibited by Section 23-96 (c) so long as all conditions or limitations upon such use are satisfied that are set forth in such permit.

(e) (1) In any Declared Water Distribution Water Crisis, the City Manager may impose the restrictions set forth in Section 23-96 (c) during such times and to such portions of the CMUD water distribution system as are located with such area or areas as the City Manager shall determine to be appropriate. The times during which such restrictions are applicable and the area or areas containing portions of the CMUD water distribution system which are subject to such restrictions shall be set forth in the Notice of Declared Water Distribution Crisis.

(2) After imposing restrictions on the use of water from the CMUD water distribution system, the City Manager may modify the times during which such restrictions are applicable or the portions of the CMUD water distribution system to which such restrictions apply by signing an Amended Notice of a Declaration of Water Distribution Crisis. Such Amended Notice shall describe clearly each modification that is being made and shall take effect to modify any prior restrictions at the date and

time specified in such Amended Notice. If a modification is made to the portions of the CMUD water distribution system to which such restrictions apply, the Amended Notice shall set forth the area or areas containing such modified portions of the CMUD water distribution system.

(3) After imposing restrictions on the use of water from the CMUD water distribution system, the City Manager may terminate such restrictions by signing a Notice of Termination of Declared Water Distribution Crisis. Such Notice shall take effect immediately upon posting.

(4) Any Notice of Declared Water Distribution Crisis or amendment or termination thereof must be publicly posted in the Charlotte-Mecklenburg Government Center, 600 East Fourth Street, Charlotte, North Carolina or at any other place designated by law or the City Council for the posting of public notices. Any Notice or Amended Notice of Declared Water Distribution Crisis must be posted for twelve (12) hours before taking effect.

(5) All Notices posted pursuant to Section 23-96(d) shall state the date and time of posting.

(f) (1) The direct or indirect use of water from the CMUD water distribution system in violation of Section 23-96(c) is hereby prohibited. Any water customer of the CMUD water distribution system who violates Section 23-96(c) or permits the violation thereof shall be subject to a penalty for each such violation according to the following schedule of penalties:

<u>Size of Service Connection</u>	<u>Penalty</u>
¾ inch	\$30.00
1 inch	40.00
1 ½ inches	50.00
2 inches	60.00
3 inches	75.00
4 inches and larger	100.00

(2) The direct or indirect use of water from the CMUD water distribution system in violation of a permit issued pursuant to Section 23-96 (d) is hereby prohibited. Any water customer of the CMUD water distribution system who violates Section 23-96 (d) or permits the violation thereof shall be subject to a penalty for each such violation in the amount of \$100.

(3) Each penalty assessed against a water customer pursuant to this section shall be added to said customer's water bill and shall be paid in the same manner as set forth in this Chapter for the payment of water bills. Failure to pay all or any portion of a water bill, including any penalty assessed pursuant to this section, in a timely manner may result in the termination of water service from CMUD.

(4) Each day that a violation of this section occurs shall be considered to be a separate violation.

(g) CMUD shall be responsible for enforcing any restrictions imposed pursuant to this section.

Sec. 2. This ordinance shall become effective upon adoption.

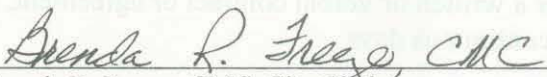
Approved as to form:

  
Senior Deputy City Attorney

**CERTIFICATION**

I, Brenda R. Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, 2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, Page(s) 398-401.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2000.

  
Brenda R. Freeze, CMC, City Clerk

ORDINANCE NO. 1574-X  
AN ORDINANCE LEVYING A TAX ON GROSS RECEIPTS DERIVED  
FROM RETAIL SHORT-TERM LEASE OR RENTAL OF VEHICLES

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WHEREAS, the North Carolina General Assembly has ratified Senate Bill 1076, which has been designated as Session Law 2000-2 (the "Act") and made effective for taxable years beginning on or after July 1, 2000; and

WHEREAS, the Act repealed the property tax on certain vehicles leased or rented under retail short-term leases or rentals and authorized municipalities to replace the lost tax revenue through enactment of a local tax on gross receipts derived from retail short-term leases or rentals.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Charlotte, North Carolina that:

Section 1. Definitions. When used in this ordinance (unless the context requires a different meaning):

(a) "Customer" shall mean any person that leases or rents a vehicle on a short-term lease or rental basis.

(b) "General Statutes" shall refer to the North Carolina General Statutes and any reference to a particular section thereof shall include the same as may be from time to time amended, modified, supplemented, revised or superseded.

(c) "Gross receipts" shall mean the total lease or rental price charged to a customer for the short term lease or rental at retail of vehicles, excluding sales taxes and excluding the taxes imposed by this Ordinance.

(d) "Lease or rental" shall mean a transfer, for consideration, of the use but not the ownership of property to another for a period of time.

(e) "Person" shall mean any individual, trustee, executor, other fiduciary, corporation, unincorporated association, partnership, sole proprietorship, company, firm, or other legal entity.

(f) "Short-term lease or rental" shall mean any lease or rental of a vehicle, whether made under a written or verbal contract or agreement, made to the same person for a period of less than 365 continuous days.

(g) "Tax Administrator" shall mean the Mecklenburg County Tax Administrator, as selected by the City Council, pursuant to G.S. 105-349, to collect taxes on behalf of the City of Charlotte.

(h) "Taxpayer" means any person liable for the taxes imposed by this Ordinance.

(i) "Vehicle" shall mean any of the following:

(i) a motor vehicle of the private passenger type, including a passenger van, minivan, or sport utility vehicle.

(ii) a motor vehicle of the cargo type, including a cargo van, pickup truck, or truck with a gross vehicle weight of 26,000 pounds or less used predominantly in the transportation of property for other than commercial freight, and that does not require the operator to possess a commercial drivers license.

(iii) a trailer or semitrailer with a gross vehicle weight of 6,000 pounds or less.

Section 2. Levy of Tax. A tax is hereby imposed and levied in an amount equal to one and one-half percent (1.5%) of the gross receipts as defined in Section 1. This tax on gross receipts is in addition to the privilege license taxes authorized by G.S. §160A-211.

Section 3. Administration. The Tax Administrator shall administer and collect the taxes levied herein from every person engaged in the business of short term leasing or rental of vehicles, and the Tax Administrator may promulgate additional rules and regulations necessary for implementation of the taxes. In addition to the provisions herein, the levy and collection of the taxes herein imposed shall be otherwise administered in the same manner as the Sales and Use Tax as provided in Articles 5 and 9, Subchapter 1, Chapter 105 of the General Statutes.

Section 4. Collection of the Tax. Every person engaged in the business of the short-term lease or rental of vehicles at retail to customers shall collect at the time of the lease or rental the tax herein levied, place the tax so collected in a segregated account, and thereafter remit such tax to the Tax Administrator in accordance with the provisions of this ordinance. The taxpayer shall include a provision in each retail short-term lease or rental agreement stating that one and one-half percent (1.5%) of the total lease or rental price, excluding sales tax, is being charged as a tax on gross receipts. The amount of the tax shall be stated separately from the lease or rental and shown separately on the taxpayer's records. The customer shall pay the tax to the taxpayer as trustee for and on account of the City of Charlotte. The taxpayer shall be liable for the collection thereof and for its payment to the Tax Administrator and the taxpayer's failure to charge or to collect said tax from the customer shall not affect such liability.

The taxes collected under this ordinance are not subject to sales tax. The taxes collected under this ordinance belong to the City of Charlotte and are not subject to creditor liens against the taxpayer.

Section 5. Report and Payment of Tax. Taxes levied under this ordinance are due and payable when a return is required to be filed. Every taxpayer shall, within the time specified, submit a return to the Tax Administrator on the form prescribed by the Tax Administrator. The taxpayer or the taxpayer's agent must sign the return. Returns of taxpayers are due to the Tax Administrator each month on or before the fifteenth (15th) day of the month following the month in which the tax accrues. As provided in G. S. §160A-208.1, a return shall not be considered a public record and information contained in a return may be disclosed only in accordance therewith.

The return may be filed by personal delivery to the Tax Administrator or by United States mail. Returns submitted by mail shall be deemed to be filed as of the date shown on the postmark affixed by the United States Postal Service. If no date is shown on the postmark, or if the postmark is not affixed by the United States Postal Service, the return shall be deemed to be filed when received in the office of the Tax Administrator. The burden of proof shall be on the taxpayer to show that the return was timely filed.

Section 6. Taxpayer to Keep Records. The taxpayer shall keep and preserve suitable records of the gross receipts received by such taxpayer in the conduct of business and such other books or accounts as may be necessary to determine the amount of the tax for which such taxpayer is liable under the provisions of this ordinance. It shall be the duty of the taxpayer to keep and preserve for a period of three years all such records of gross receipts and other books and accounts described. All records, books and accounts herein described shall be for examination at all reasonable hours during the day by the Tax Administrator or his duly authorized agent.

Section 7. Tax Administrator to Provide Forms. The Tax Administrator shall design, prepare, print and make available to all taxpayers operating within the municipal boundaries of the City of Charlotte forms and instructions for filing returns to insure a full collection of and an accounting for taxes due. The failure of any taxpayer to obtain or receive forms shall not relieve such taxpayer from the payment of the tax at the time and in the manner provided.

Section 8. Situs. The transaction giving rise to the tax herein levied shall be deemed to have occurred at the location of the person from whom the customer takes delivery of the vehicle.

Section 9. Penalties and Remedies. The provisions with respect to remedies and penalties applicable to Subchapter VIII (Local Government Sales and Use Tax) of Chapter 105 of the General Statutes, as contained in Article 5 and Article 9, Subchapter 1, Chapter 105 thereof, and the remedies of levy, attachment, and garnishment provided in G.S. §160A-207 shall be applicable in like manner to the tax levied and collected under this ordinance, to the extent that the same are not inconsistent with the provisions hereof.

Without limiting the foregoing, and subject to any changes in the General Statutes with respect to penalties and remedies, the following penalties and remedies shall be applicable with respect to the levy and collection of the taxes imposed herein:

- a. Any taxpayer who fails to file a return on the date it is due, determined with regard to any extension of time for filing, shall pay a penalty equal to five percent (5%) of the amount of the tax if the failure to file is for not more than one month, with an additional five percent (5%) for each additional month, or fraction thereof, during which the failure continues, not exceeding twenty-five percent (25%) of the tax in the aggregate, or \$5.00, whichever is greater.

- b. Any taxpayer who fails to pay the tax levied herein when due, without intent to evade the tax, shall pay a penalty equal to ten percent (10%) of the tax, except that the penalty shall in no event be less than \$5.00.
- c. Taxes shall be payable at par or face amount if paid on or before the filing date as set forth in Section 5. Taxes paid after the filing date will be delinquent and shall be subject to interest charges. Interest shall accrue at the rate of three-fourths of one per cent (3/4%) a month or fraction thereof until the principal amount of the taxes, the accrued interest, and any penalties are paid.
- d. When the bank upon which any uncertified check tendered to the Tax Administrator in payment of taxes, penalties or interest, returns the check because of insufficient funds or the nonexistence of an account of the drawer, the Tax Administrator shall assess a penalty equal to ten per cent (10%) of the check, subject to a minimum of one dollar (\$1.00) and a maximum of one thousand dollars (\$1,000.00).
- e. Any taxpayer who willfully attempts, or any person who aids or abets any taxpayer to attempt in any manner to evade or defeat a tax imposed herein or its payment, shall, in addition to other penalties provided by law, be guilty of a Class H felony.
- f. Any taxpayer required to collect, withhold, account for, and pay over any tax who willfully fails to collect or truthfully account for and pay over the tax shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor.
- e. Any taxpayer required to pay any tax, to make a return, to keep any records, or to supply any information, who willfully fails to pay the tax, make the return, keep the records, or supply the information, at the time or times as required by law, or rules issued pursuant thereto, shall, in addition to other penalties provided by law, be guilty of a Class 1 misdemeanor.

Section 10. Assessment Procedure. If the Tax Administrator discovers that any return or tax is due from a taxpayer, the taxpayer shall be notified in writing of the failure to file and of the proposed assessment, if known by the Tax Administrator. The assessment may be made on the best information of the Tax Administrator. A proposed assessment is presumed to be correct. The notice shall be delivered either in person or by United States mail sent to the taxpayer's last known address. The notice is presumed to have been received by the taxpayer unless the taxpayer makes an affidavit to the contrary within 90 days after the notice was mailed. If the taxpayer makes this affidavit, the time limitations for a request for hearing as hereafter provided apply as if the notice had been delivered on the date the taxpayer makes the affidavit.

A taxpayer who objects to the proposed assessment or to the requirement to file a return is entitled to a hearing upon written request within 30 days after the date the notice was mailed, or within 30 days after the date of personal delivery. If no request for a hearing is timely made, the proposed assessment becomes final without further notice.



If a taxpayer files a timely request for hearing, the Tax Administrator shall set a hearing date within 90 days, and notify the taxpayer at least 10 days prior to the hearing date. Within 90 days after the hearing, the Tax Administrator shall notify the taxpayer of the final decision. The taxpayer may then appeal the decision as set forth in Section 11 of this Ordinance. The Tax Administrator shall have no authority to waive or compromise any interest or penalty imposed by this Ordinance.

Section 11. Appeals. The City Council for the City of Charlotte, exercising the powers of the Secretary of Revenue in collecting Sales and Use Taxes, delegates to the City Manager, or her designee, its authority to compromise or forgive for good cause shown any penalty or additional tax imposed herein, and to conduct any hearings and make decisions to determine the validity of a tax imposed by the Tax Administrator. If a taxpayer claims that a tax, additional tax, penalty or interest is excessive, a notice of appeal must be filed by the taxpayer within 30 days after the final notice of the Tax Administrator is mailed or personally delivered to the taxpayer as provided in Section 10 of this Ordinance. The final decision of the City Manager or her designee shall be mailed or delivered to the taxpayer within 30 days after the hearing. The taxpayer shall pay the tax, additional tax, penalty or interest without prejudice to any defense the taxpayer has. The taxpayer may file suit for a refund in the Superior Court of Mecklenburg County pursuant to the provisions of Section 267 of Chapter 105 of the General Statutes.

Section 12. Severability. If any section, clause, or provision of this ordinance shall be found to be invalid, the validity of the remaining sections, clauses or provisions shall not be affected thereby.

Section 13. Authority. This ordinance is enacted pursuant to the provisions of G.S. §160A-215.1.

Section 14. Effective Date. This ordinance and the taxes thereby levied and imposed shall become effective July 1, 2000.

Adopted this the 26th day of June 2000.

Approved as to form:

Sara S. Holderness  
Sara Smith Holderness  
Assistant City Attorney

**CERTIFICATION**

I, Brenda R. Freeze, City Clerk of the City of Charlotte, North Carolina, DO HEREBY CERTIFY that the foregoing is a true and exact copy of an Ordinance adopted by the City Council of the City of Charlotte, North Carolina, in regular session convened on the 26th day of June, 2000, the reference having been made in Minute Book 115, and recorded in full in Ordinance Book 50, Page(s) 402-406.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, this the 29th day of June, 2000.

Brenda R. Freeze, CMC  
Brenda R. Freeze, CMC, City Clerk