

AN ORDINANCE AMENDING CHAPTER 10 OF THE CITY CODE, ENTITLED "FEES", TO ADD A SMALL BUSINESS FEE AND CHANGE THE RESIDENTIAL DISPOSAL FEE TO A GENERAL SOLID WASTE FEE FOR SINGLE AND MULTI-FAMILY RESIDENTIAL UNITS.

Sec. 10-141. — Residential solid waste disposal fee Residential solid waste facilities/services fee.

(a) Purpose. This fee is for the use of solid waste facilities and/or for the provision of solid waste services.

(ab) Levying & Billing Relationship to Machinery Act. The residential solid waste disposal fee levied against residential properties shall be billed with property taxes, payable in the same manner as property taxes, and collected in any manner by which delinquent personal or real property taxes can be collected, all as provided in G.S. 105-271 et seq.

(cb) Administration. The county tax administrator will levy and collect the fee and may promulgate additional rules and regulations necessary for the implementation of this section not inconsistent with the specific provisions set forth in this in this section.

(de) Residential Property affected. The solid waste fee levied against residential properties is imposed upon all property in the city which is a residence. The fee is imposed on each separate residence.

(ed) Date as of which ownership and eligibility for imposition of the solid waste fee levied against residential properties fee-is to be determined. The ownership of property subject to the solid waste fee levied against residential properties fee shall be determined as of January 1, 1996, for the fiscal year beginning July 1, 1996, and as of January 1 of each year thereafter for each successive fiscal year for which the fee is imposed. If any property subject to the solid waste fee levied against residential properties fee as of January 1 is destroyed, demolished or removed, becomes uninhabitable, or otherwise loses its eligibility for the fee prior to July 1 and remains as such as of July 1 of that calendar year, the property will not be subject to the solid waste fee levied against residential properties fee. A change of ownership of the property between January 1 and July 1 will not cause the property to lose its eligibility for imposition of the solid waste fee levied against residential properties fee. A residence which is vacant due to being partially completed as of January 1 shall not be subject to the solid waste fee levied against residential properties fee, even though it is fully completed as of July 1. A residence which is vacant due to being renovated as of January 1 shall be subject to the solid waste fee levied against residential properties fee, provided the residence is occupied or available for occupancy as of July 1.

(fe) Exclusion of the solid waste fee levied against residential properties fee. For the first fiscal year in which the solid waste fee levied against residential properties fee is imposed (July 1, 1996, through June 30, 1997), the solid waste fee levied against residential properties fee shall not be imposed on any residence which, at all times from July 1, 1996, through December 31, 1996: (i) has its waste collected by a private contractor who disposes of the solid waste at a solid waste facility provided by the private contractor; and (ii) does not use any of the county's solid waste services (including landfills, incinerators, yard waste sites, or recycling facilities, including drop sites). For subsequent fiscal years, the solid waste fee levied against residential properties fee shall not be imposed on any residence which, at all times from January 1 of the calendar year in which the fiscal year opens through December 31 of the calendar year, meets the same requirements as set forth in (i) and (ii) of this subsection.

(gf) *Assessment procedure.* The tax administrator shall determine on which properties to assess the solid waste fee levied against residential properties fee shall be levied and shall include the amount of the solid waste fee levied against residential properties fee on the tax bill of the owner of the property as of January 1. ~~If the solid waste fee levied against residential properties is fee-imposed on a residence which is not assessed for property taxes by the tax administrator in connection with or as a part of a specific parcel of land, then the solid waste fee levied against residential properties shall be billed by a separate bill to the owner of the residence. Residences which are exempt from property taxation but which are subject to the solid waste fee levied against residential properties fee shall be billed by a separate bill to the owner of the residence.~~

(hg) *Late assessment/levy of the solid waste fee levied against residential properties fee.* If the tax administrator fails to ~~assess/levy~~ the solid waste fee levied against residential properties fee on one or more residences in the city during the normal billing period due to inadvertence or other good reason, the solid waste fee levied against residential properties fee may be ~~levied-assessed~~ at any time during the applicable fiscal year or the next succeeding fiscal year. For purposes of determining the due date and applicability of interest, the late ~~levy-assessment~~ shall be deemed to be a fee the fiscal year beginning on July 1 of the calendar year in which the solid waste fee levied against residential properties fee is ~~assessed/levied~~.

(ih) *Due dates; interest for nonpayment.* The solid waste fee levied against residential properties fee is due September 1, 1997, and September 1 of each successive year for which the solid waste fee levied against residential properties fee is imposed. The solid waste fee levied against residential properties fee is payable at par if paid before January 6 following the opening of the fiscal year. Any portion of the solid waste fee levied against residential properties fee not paid on or before January 6 is delinquent and interest will accrue as follows: For the period January 6 to February 1, interest accrues at the rate of two percent, and for the period February 1 until the principal amount of the fee and the accrued interest is paid, interest accrues at the rate of three-fourths of one percent per month or fraction thereof.

(ji) *Appeals.* The owner of property upon which a solid waste fee levied against residential properties fee is ~~assessed/levied~~ by the tax administrator shall have the right to file a notice of exception with the tax administrator at any time prior to the date the solid waste fee levied against residential properties fee becomes delinquent, unless the notice of the solid waste fee levied against residential properties fee is mailed less than 30 days prior to the delinquent date, in which event the owner shall have 30 days after the date of mailing in which to file a notice of exception. Upon receipt of a timely exception, the tax administrator shall arrange a conference with the owner to afford him an opportunity to ~~present-review~~ any evidence or argument ~~he-the owner~~ may have regarding the solid waste fee levied against residential properties fee, and the tax administrator shall have the authority to authorize a rebate or refund of the solid waste fee levied against residential properties fee if ~~he-the tax administrator~~ concludes the solid waste fee levied against residential properties fee is not owed. Within 15 days after the conference the tax administrator shall give written notice to the owner of his final decision. In a case in which an agreement is not reached, the owner shall have 15 days from the date the notice is mailed to appeal the tax administrator's decision to the city manager or designee of the city manager, county waste management advisory board ("board"). The board shall have the right to appoint a special committee consisting of at least five persons from the board to hear the appeals. Notwithstanding any pending exceptions by the owner to the tax administrator or appeal to the ~~board~~ city manager or designee of the city manager, the owner shall pay the solid waste fee levied against residential properties fee prior to the date interest accrues, subject to refund, without interest, if the final appeal is decided in the owner's favor. If a solid waste fee levied against residential properties fee is refunded, the city finance director shall issue the refund.

(kj) *Liens.* The solid waste fee levied against residential properties fee shall be a lien on real and personal property under the same rules as set forth in G.S. 105-355, and other sections of the Machinery Act.

(lk) *Partial payments.* The tax administrator shall be entitled to collect partial payments of the solid waste fee levied against residential properties fee. If a bill from the tax administrator includes a combination of property taxes or other assessments with the solid waste fee levied against residential properties fee, the tax administrator shall apply any partial payments in the order in which such payments are now applied under the hierarchy utilized by the office of the tax administrator, with the solid waste fee levied against residential properties fee to be applied at the lowest priority of the hierarchy existing as of the date of this section.

(ml) *Imposition on multiple owners.* If there are multiple owners of property on which the solid waste fee levied against residential properties fee is imposed and such multiple owners are assessed separately for the property taxes, the solid waste fee levied against residential properties fee shall be levied on a ratable basis in accordance with the percentage of interest owned by the multiple owners.

(nm) *Adjustment of solid waste fee levied against residential properties fee.* If the city council determines that a solid waste fee levied against residential properties fee has been ~~assessed~~ levied against a type of residence in an amount which is in excess of the solid waste fee levied against residential properties fee which should have been levied, the city council shall have the authority to direct the county tax administrator and/or the city finance director to refund, rebate, or credit an appropriate amount to the affected property owners either in the fiscal year for which the solid waste fee levied against residential properties fee was levied or in the next fiscal year. If a portion of a solid waste fee levied against residential properties fee is refunded, rebated, or credited, the adjustment of the solid waste fee levied against residential properties fee shall be from funds administered by the city's finance director.

Sec. 10-142. - Nonresidential solid waste services fee.

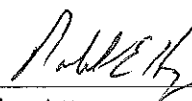
(a) *Purpose.* This fee is for the provision of solid waste services.

(ab) *Billing Relationship to Machinery Act.* The solid waste fee levied against commercial properties shall be billed to commercial properties meeting the requirements of subsection (d) below.

(cb) *Administration.* The city manager or a designee of the city manager will bill and collect the solid waste fee levied against commercial properties and ~~and may~~ promulgate additional rules and regulations necessary for the implementation of this section not inconsistent with the specific provisions set forth in this in this section.

(d) *Commercial property affected.* The solid waste fee levied against commercial properties is imposed upon any commercial property which is provided solid waste services by the City. The fee shall be imposed on each separate commercial property.

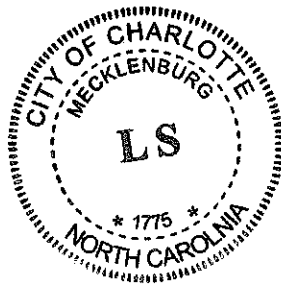
Approved as to form


City Attorney

CERTIFICATION

I, Stephanie C. Kelly, 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 8th of June, 2015 the reference having been made in Minute Book 138, and recorded in full in Ordinance Book 59, Page(s) 388-391.

WITNESS my hand and the corporate seal of the City of Charlotte, North Carolina, the 8th day of June 2015.



Stephanie C. Kelly, MMC, NCCMC, City Clerk