

RESOLUTION NUMBER 58-1977

A RESOLUTION REPEALING RESOLUTION NUMBER 40-1976,
ESTABLISHING BUSINESS TAXES UNDER ORDINANCE NUMBER 1349,
AND ESTABLISHING CRITERIA FOR DETERMINATION OF SIZE OF
BUSINESS.

Be it resolved by the Council of the City of Milwaukie,
Oregon that the following tax schedule be adopted:

<u>No.of Emplys. and/or Units</u>	<u>Rates</u>	<u>No.of Emplys. and/or Units</u>	<u>Rates</u>	<u>No.of Emplys. and/or Units</u>	<u>Rates</u>
1	20.00	35	119.00	69	202.00
2	20.00	36	122.00	70	204.00
3	23.00	37	125.00	71	206.00
4	26.00	38	128.00	72	208.00
5	29.00	39	131.00	73	210.00
6	32.00	40	134.00	74	212.00
7	35.00	41	137.00	75	214.00
8	38.00	42	140.00	76	216.00
9	41.00	43	143.00	77	218.00
10	44.00	44	146.00	78	220.00
11	47.00	45	149.00	79	222.00
12	50.00	46	152.00	80	224.00
13	53.00	47	155.00	81	226.00
14	56.00	48	158.00	82	228.00
15	59.00	49	161.00	83	230.00
16	62.00	50	164.00	84	232.00
17	65.00	51	166.00	85	234.00
18	68.00	52	168.00	86	236.00
19	71.00	53	170.00	87	238.00
20	74.00	54	172.00	88	240.00
21	77.00	55	174.00	89	242.00
22	80.00	56	176.00	90	244.00
23	83.00	57	178.00	91	246.00
24	86.00	58	180.00	92	248.00
25	89.00	59	182.00	93	250.00
26	92.00	60	184.00	94	252.00
27	95.00	61	186.00	95	254.00
28	98.00	62	188.00	96	256.00
29	101.00	63	190.00	97	258.00
30	104.00	64	192.00	98	260.00
31	107.00	65	194.00	99	262.00
32	110.00	66	196.00	100	264.00
33	113.00	67	198.00		
34	116.00	68	200.00		

No additional tax shall be levied for each individual and/or
unit in excess of 100.

Be it further resolved that a person not operating from a
regular place of business in the City shall pay a tax equal to
150% of the amount computed under the schedule above.

Be it further resolved that the number of individuals and/or units shall mean the average number of officers, proprietors, partners and associates engaged in the business as well as its employees. The monthly average shall be computed from the twelve months period preceeding the business tax year or such portion thereof as such business has existed. A business that has individuals employed on a part time basis shall have its business tax computed by pro rating the total number of part time hours worked as a ratio of the regular work period for the particular business when figuring the monthly average. Fractional number of employees or equivalents shall be considered as the next highest number. If during any month one individual has been replaced by another only one individual shall be counted in determining the monthly average.

Be it further resolved that every rental unit within the City shall be subject to the above rate schedule, excluding only:

1. Single family dwellings which are used as rental property.
2. Duplexes (defined as 2 rental units on one piece of property) if one unit is owner occupied.

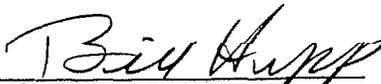
Each separate location shall be considered a separate rental business and a separate tax shall be paid for each individually.

Be it further resolved that a farm or nursery shall be considered a business if it is involved in selling its product as opposed to using it for personal consumption. They shall be required to pay only the minimum rate unless they have regular full or part time employees. Casual labor (i.e. strawberry pickers) shall not be considered in determining the number of employees.

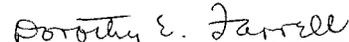
Be it further resolved that a business beginning after the start of the business tax year shall have its business tax computed upon the number of officers, proprietors, associates and employees estimated to be engaged or employed for the business for the remaining portion of the tax year.

Be it so resolved.

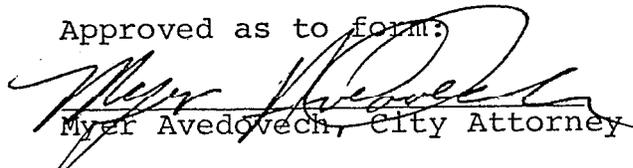
Introduced and adopted by the City Council on the 21st day of November, 1977 at a regular meeting of the City Council.


Bill E. Hupp, Mayor

ATTEST:


Dorothy E. Farrell, Recorder

Approved as to form:


Myer Avedovech, City Attorney