

TIGARD MUNICIPAL CODE

Chapter 3.60 AUDITS OF CITY FEES, CHARGES, AND TAXES.

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3.60.010 Definitions

1. "Audit" means a formal or informal review of the basis of any payment to the City, including review and verification of source documentation or data, calculations, and final payments.

2. "Fees and Charges" means any fee or charge imposed under provisions of the Tigard Municipal Code or agreement for any City service, right, or privilege, or franchise or other agreement for the exclusive or non-exclusive use of any City asset, including, but not limited to, public rights of way, roads and byways, buildings, parks or other City facilities.

3. "Payment" means amounts owed to the City from any contract, license, franchise or agreement.

4. "Taxes" means amounts levied against broad groups or classes of payers not for specific goods or services. Taxes include, but are not limited to, ad valorem property taxes, business taxes, utility taxes, privilege taxes, income taxes, transient lodging or hotel/motel taxes, or any other tax duly adopted by or imposed by the City.

3.60.020 Authority.

1. The City of Tigard reserves the right to audit any and all payments made to the City for any fees, charges, taxes, or payments due, payable or owing. Such audit may be conducted at any time or place of the City's choosing following provision of reasonable notice to the subject of the audit.

2. The City's right to audit may not be limited or waived except by express will of the City Council through adoption of a resolution so stating, along with clear justification for the need for the limitation or waiver.

3.60.030 Obligation to Provide Records.

1. Any person, organization, or business duly notified that they will be audited by the City shall provide all necessary records, documents, data, or access to individuals in a form acceptable to the City at a location in the Portland metropolitan area, or at any other location approved in advance by the City's Finance Director, at the auditee's expense.

2. The City shall have no obligation to pay for the furnishing of such records or access to individuals.

3.60.040 Confidentiality of Records and Data.

1. Any person, organization, or business notified that they will be audited under this chapter may submit a written request to the City Manager requesting treatment of records, data or information as confidential under Oregon Public Records Laws. The City Manager shall review any such requests and if the request complies with the provision of the Public Records Law may grant the request and direct confidential treatment of the records, data, or information.

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2. In no case shall the final results of the audit be considered confidential.

3.60.050 Cost of Audit.

1. Except as provided in 3.60.030, the cost of any audit initiated by the City or under the City's authority shall be paid for by the City, with the exception that if an audit reveals an underpayment in amounts owed to the City of more than 5% for the period audited, the auditee shall reimburse the City for all audit costs.

2. If the City conducts an audit of a group or class of payers, and one or more of this group or class shall be found to have underpaid the City by 5%, their obligation to reimburse the City for the cost of the audit shall be apportioned based on their share(s) of the total final amount due for the period being audited.

3.60.060 Interest Owing on Past Due Amounts.

1. Unless otherwise provided by City ordinance or written agreement, interest charges on past due amounts revealed by any audit shall be charged at the rate allowed by State statute.

2. Upon submittal of written application showing just cause, the City's Finance Director may waive any interest charges of less than \$1,000. ■ (Ord. 03-01).