

**City of Blaine**  
**Request for Council Action**  
**Meeting Date:** April 13, 2020

**Subject:** Resolution 1808-20, Waiving Late Fees for Quarterly Tax Remittances

**Department:** Finance

**Prepared By:** \_\_\_\_\_  
(Digital Signature)

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**This Action Is:**       Necessary and Routine       COVID-19 Response

Approval of this resolution would waive late fees for quarterly tax remittances, such as the City of Blaine business and occupation tax and utility taxes. The COVID-19 crisis has had a major impact on the economy, affecting businesses and citizens.

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**Agenda Location:**       Consent Agenda       Council Action       Unfinished Business

**Attachments:**

1. Resolution 1808-20

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**Background/Summary:**

The COVID-19 crisis is having a significant impact on the local economy, impacting retail, restaurants, entertainment and other local businesses. The crisis has resulted in layoffs, reduced hours for employees, and other hardships for citizens and businesses. Waiving late fees would reduce some burden on those businesses struggling to make timely payments due to lack of cash flow.

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**Budget Implications:**       Current Budget       New Budget Request       Non-Budgetary

Waiving late fees would not have a budgetary impact per se. However, late fees are an incentive for businesses to make timely payments; waiving them could potentially result in the temporary loss of tax revenue.

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**Recommendation:**

The Council finance committee recommends that Council adopt Resolution 1808-20, waiving late fees for quarterly tax remittances.

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**Reviewed By:**

City Manager \_\_\_\_\_ Finance Director \_\_\_\_\_ City Clerk \_\_\_\_\_  
(Digital Signature) (Digital Signature) (Digital Signature)

**RESOLUTION NO. 1808-20**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF BLAINE,  
WASHINGTON, WAIVING LATE FEES FOR QUARTERLY TAX REMITTANCES**

**WHEREAS**, on March 13, 2020, the Blaine City Manager issued a Proclamation of Local Emergency regarding COVID-19 (“Proclamation”); and,

**WHEREAS**, on March 16, 2020, the City Council of Blaine, Washington, adopted Resolution No. 1800-20 confirming the City Manager’s Proclamation of Local Emergency regarding COVID-19 (“Resolution”); and,

**WHEREAS**, since the adoption of those documents, the President of the United States has declared a national emergency due to COVID-19 and Washington State Governor Inslee has issued additional emergency decrees related to COVID-19 to protect and preserve public health and safety, including closing schools, restaurants, bars, entertainment and recreational facilities statewide; and,

**WHEREAS**, the public health emergency regarding COVID-19 and the facts underlying the actions taken on the federal, state and local level continues on the date hereof, thereby necessitating the action taken herein to protect and preserve public health, safety, life and property; and,

**WHEREAS**, the COVID-19 crisis has had a significant impact on the local economy impacting retail, restaurants, entertainment, and other local businesses resulting in layoffs, reduced hours for employees, and other hardships for citizens; and,

**WHEREAS**, the Council has determined that this action is Necessary and Routine under Governor Inslee’s Proclamation No. 20-08 because:

- (1) it is Necessary because the City of Blaine must be able to waive late fees for quarterly tax remittances to respond to the COVID-19 outbreak and current public health emergency in a timely manner in the event that a Council meeting is canceled and a special meeting cannot be held, and
- (2) it is Routine because adoption of resolutions are routinely part of a regularly occurring action of the City of Blaine when necessary.

**NOW THEREFORE**, be it resolved by the City Council of the City of Blaine, Washington:

Section 1: The foregoing Recitals are expressly adopted herein.

Section 2: Findings:

2.1 City of Blaine tax remitters are subject to late payment penalties if they submit quarterly taxes past the due date. Due to the COVID-19 emergency, tax remitters may not be able to submit their taxes on time.

2.2 The City’s business and occupation tax and utility taxes are due quarterly on the 30<sup>th</sup> or 31<sup>st</sup> day of the month following the end of the quarter.

2.3 Late payment penalties for the business and occupation tax and utility taxes shall be waived.

2.4 The utility taxes included are the following: electric energy; natural gas for domestic, business or industrial consumption; television cable other than the existing company; garbage or solid waste refuse collection system for domestic, business, or industrial use; telephone service, including but not limited to cellular and mobile telephone service, excluding revenues from interstate toll.

2.5 This Resolution is effective with the year 2020 first quarter tax payments and will remain in place until it is rescinded by the City Council.

**ADOPTED** by the City Council for the City of Blaine at a regular meeting held this 13<sup>th</sup> day of April, 2020.

**CITY OF BLAINE, WASHINGTON**

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Bonnie Onyon, Mayor

ATTEST/AUTHENTICATE:

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Samuel Crawford, City Clerk