

2012 Amendments to the Glendale City Tax Code Adopted by the Municipal Tax Code Commission on September 21, 2012

Summary of Proposed Change to Glendale City Tax Code

The City of Glendale proposes a change to its City Tax Code for consideration by the Municipal Tax Code Commission (the Commission) on September 21, 2012. In brief, the proposed change is intended to conform the language with other cities by removing the language from the code.

Section 310, Licensing

Eliminate subsection (j). This subsection waives the annual renewal fee for any taxpayer who has an annual taxable gross income of less than three thousand dollars. City of Glendale is the only city using such a provision. The removal is a step in our ongoing effort to eliminate as many “green page” items as possible and to ensure uniformity and continuity among the cities.

On July 11, 1989 the Glendale City Council adopted an ordinance to add subsection (j). The exemption was sent to the Commission for review and comment because the option was not available under the Model City Tax Code. The Commission chose not to conduct a hearing or comment on the change.

A notice has been published on the City’s website regarding the proposed change. A notice of public hearing will be held on October 9, 2012 and will be published in the Glendale Star three consecutive weeks. The proposed ordinance will be made available for public review at the City Clerk’s Office.

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Article III, Section 310 is amended as follows to eliminate subsection (j), effective upon Glendale City Council approval.

Sec. 21.1-310. Licensing: duration of license; transferability; display.

~~(j) Any taxpayer who has an annual taxable gross income of less than three thousand dollars (\$3,000) will not be required to pay the annual renewal fee in the subsequent year. The taxpayer's reported taxable gross income will be annualized based upon filing frequency and number of months reported for the twelve (12) month period ending each October 31.~~

(j) Reserved