



CITY OF EVERETT  
City Clerk's Office

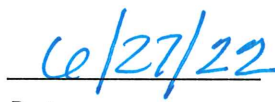
**City Clerk's Rule - Business and Regulatory Licensing**

Everett Municipal Code (EMC) 3.19.160 allows the Clerk to adopt, publish, and enforce rules and regulations. In accordance with EMC 3.19.030 and 5.04, the City Clerk does hereby provide the following interpretation:


1. There may be situations where a business or regulatory license applicant has notified the city of business activity or where the city has deemed an applicant has been engaging in business activity but has not paid license fees for previous taxable years; and
2. Under 3.19.095, the director shall not assess, or correct an assessment for, additional taxes, penalties, or interest due more than four years after the close of the calendar year in which they were incurred

Therefore, in the event the City notifies an applicant of past due license fees, the City shall not assess, or correct an assessment for license fees or penalties due more than four years after the close of the calendar year in which they were incurred.

  
Finance Director Approval

  
Date

  
City Clerk's Approval

  
Date