

EXHIBIT A

7.14.080 Reports and Review of Records.

- A. Each person paying a utility license fee shall simultaneously file a report to the Bureau in a form satisfactory to the Director. The report shall show the licensee's calculations of the license fee, the licensee's gross revenues earned within the corporate limits of the City, and any deductions against the licensee's gross revenues or the amount of the utility license fee. Such reports shall be verified by the licensee or an authorized agent to the effect that all statements made therein are true.
- B. If a person asserts that any provision of federal, state or local law imposes a limit upon the amount of utility license fees which the City may impose or require from a licensee, the licensee claiming to be within such limitation shall identify in its utility license fee report the specific federal, state or local law, and the service it provides that it claims is subject to the exception.
- C. The Director shall have authority to arrange for and conduct audits for all amounts paid under Section 7.14, provided that only payments which occurred during a period of 3 years prior to the date the City notifies licensee of its intent to perform an audit shall be subject to such audit. The Director shall make all requests related to the audit in writing. The Director may determinate the scope of audit in each instance. Every person required to be licensed under the Utility License Law shall keep and preserve for not less than three (3) years such documents and records, including state and federal income or excise tax returns, accurately supporting the information required to be reported on the licensee's application and calculation of utility license fee for each license year.
- D. The Director shall have authority to arrange for and conduct reviews of all financial records relevant to the calculation of a licensee's payments to the City under the Utility License Law. issue an administrative subpoena for the purpose of collecting any information necessary to enforce any provision of this chapter. The Director shall make all requests for review in writing. The Director may determine the scope of review in each instance.
1. The Director may inspect, examine, copy and audit any books, papers, records, invoices, and other data needed to determine the accuracy of any license fee due. Such records and documentation shall be open for inspection or examination by the Director or a duly authorized agent. The Director shall have the authority, after notice, to:
- a. Require the attendance of any person required to be licensed under the Utility License Law, or officers, agents, or other

persons with knowledge of the person's business operations, at any reasonable time and place the Director may designate;

- b. Take testimony, with or without the power to administer oaths to any person required to be in attendance. The Director may designate employees who shall have the power to administer oaths. Such employees shall be notaries public of the State of Oregon; and,
 - c. Require proof for the information sought, necessary to carry out the provisions of the Utility License Law.
- ~~2.~~ ~~If a licensee has not provided copies of all information reasonably within the scope of the review to the Director within 30 days from the date of the written request, the licensee shall provide the Director with access to the requested records within the Portland metropolitan region, during normal business hours, upon 48 hours prior written notice.~~
23. If the Director requests in writing that the licensee provide, or cause to be provided, copies of any information reasonably within the scope of the review, and the licensee fails, refuses or neglects to provide copies within 30 days of receipt of the Director's written request, then the ~~three~~ (3) year periods under Subsections 7.14.080 C. and 7.14.120 A. shall be extended by one day for each day or part thereof beyond 30 days that the licensee fails to provide, or fails to cause to be provided, such requested information.
34. If any licensee fails, refuses or neglects to provide or make records available to the Director for determining the amount of utility license fees due or payable, the Director may determine the amount of the utility license fees due or payable based upon readily-available facts and information. The Director shall notify the licensee in writing of the amount of such fee so determined, together with any penalty or interest due. The total of such amounts shall thereupon become immediately due and payable. The licensee may seek to establish the correct amount by appeal to the Business License Appeals Board Code Hearings Officer within 30 days of the date of the notification letter under Section 7.14.090. In such an appeal, the licensee shall have the burden of establishing that the Director's determination is incorrect, either in whole or in part.
4. In addition to the authority and procedures described in Subsections 1.-3., the Director shall have authority to issue administrative subpoenas for the purpose of collecting any information necessary to enforce any provision of this Chapter.