TITLE 3
REVENUE AND FINANCE

Chapters:

3.04 ~~Advance Travel Expense Revolving Fund~~ Repealed by Ordinance 2398, March 2013.
3.08 Gambling Activities Tax
3.12 Sales and Use Tax
3.16 Additional Sales or Use Tax
3.20 Admission and Entertainment Tax
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Figure 1 Map of Targeted Residential Area

CHAPTER 3.04
ADVANCE TRAVEL EXPENSE REVOLVING FUND

Sections:

3.04010 Created

3.04.010 Created

This Chapter was repealed by Ordinance 2398, March 2013

CHAPTER 3.08
GAMBLING ACTIVITIES TAX

Sections:

3.08.010 Statutory Provisions Incorporated by Reference
3.08.020 License Required – Nuisance Designated
3.08.030 Tax Rates
3.08.040 Fundraising Events Allowed – Limitations
3.08.050 Administration and Collection of Tax
3.08.060 Declarations and Statements Required to be Filed
3.08.070 Filing of Application with Finance Director
3.08.080 Payment of Tax – Penalty for Late Payments
3.08.090 Unlawful Acts Designated – Liability
3.08.100 Finance Director – Powers and Duties
3.08.110 Enforcement Authority – Access to Financial Records
3.08.120 Notification of License Suspension or Revocation
3.08.130 List of Licenses to be Kept
3.08.140 Review of Gambling Activities by City Council

3.08.010 Statutory Provisions Incorporated by Reference

The provisions of Chapter 218, Laws of Washington, 1973 First Extraordinary Session, as amended by Chapters 135 and 155, Laws of Washington, Third Extraordinary Session 1974, are incorporated in total by reference as though fully set forth, and in particular, the definitions as contained in Section 2, Chapter 218, Laws of 1973, First Extraordinary Session, as amended, relating, among others, to "amusement games," "bingo," "raffles," "gambling," "punchboards," "pulltabs," and "social card games."

(Ord. 2349 §1, 2011; Ord. 1809 §1 (part), 1997)

3.08.020 License Required – Nuisance Designated

No gambling activity of any kind or nature shall be permitted without a valid, subsisting license issued by the Washington State Gambling Commission as provided by law; and any person, firm or corporation who conducts any such gambling activity without such license shall be guilty of a misdemeanor.

The conducting of any such gambling activity without a license or beyond the scope specified in such license as required under State laws is a common nuisance and shall be subject to abatement by injunction or as otherwise provided by law.

(Ord. 1809 §1 (part), 1997)

3.08.030 Tax Rates

A. Pursuant to RCW 9.46.110 and RCW 9.46.120, as amended by the Laws of Washington, effective July 27, 1997, there is levied upon all persons, associations and organizations who have been duly licensed by the Washington State Gambling Commission, as authorized by law, the following tax:

1. Bingo games and raffles: To conduct or operate any bingo games and raffles, a tax rate of 5% of the gross revenue received therefrom, less the actual amount paid by such person, association or organization for or as prizes.

2. Amusement game: To conduct any amusement game, a tax rate of 2% of the gross revenue received therefrom, less the actual amount paid by such person, association or organization for or as prizes.

3. Punchboards or pulltabs: For the conduct or operation of any punchboards or pulltabs, a tax rate of 5% of the gross receipts from such activities for commercial stimulant operators (taverns, restaurants, etc.); and a tax rate of 10% on the gross receipts less the amount paid out as prizes for charitable or nonprofit organizations.

4. Social card games:

a. For the conduct or operation of any premises or facility used to play social card games, a tax rate of 10% of the gross receipts received therefrom; provided that when the number of card rooms in the City exceeds five, the tax rate shall increase to 15% of the gross receipts received therefrom. Additionally, when the number of card rooms exceeds six, the tax rate shall increase to 20% of the gross receipts received therefrom.

b. For purposes of this provision, an operating business is defined as: a business open to the public and engaged in the business of operating a social card room for a period of 30 days. For purposes of this section, the 30 days are not required to be consecutive days. After the 30 days of operations, which triggers the increased tax rate, the Finance Director or his or her designee, shall notify the social card rooms of the increased rate and that rate shall be paid thereafter by all card rooms in this tax category, starting the financial quarter after notification.

B. *Non-Profit Organizations*.

1. No tax shall be imposed under the authority of TMC Chapter 3.08 on bingo or raffles when such activities or any combination thereof are conducted by any bona fide charitable or nonprofit organization as defined in RCW 9.46.0209, which organization has no paid or management personnel, and has gross income from bingo and raffles, or any combination thereof, not exceeding $5,000 per year, less the amount paid for or as prizes.

2. The Finance Director may waive the tax due each quarter from a bona fide charitable or nonprofit organization as defined in RCW 9.46.0209. This waiver may occur only if the charitable or nonprofit organization demonstrates by clear and convincing documentation that an amount equal to at least 70% of the tax due the City, as computed pursuant to TMC Section 3.08.030, will be donated to charitable nonprofit organizations serving the City whose purpose is to provide programs or facilities for meeting the basic health, education, welfare, or other needs of the residents of the City. Failure to donate at least 70% of the tax due the City will result in revocation of the waiver and the disqualification of the bona fide charitable or nonprofit organization to receive a waiver for future tax payments.

(Ord. 2349 §2, 2011; Ord. 2230 §1, 2009; Ord. 2150 §1, 2007; Ord. 1891 §1,1999; Ord. 1809 §1 (part), 1997)

3.08.040 Fundraising Events Allowed – Limitations

Any and all fundraising events conducted or operated by bona fide charitable or nonprofit organizations as authorized by the Revised Code of Washington, Chapter 9.46 as it now exists or is hereafter amended, are allowed subject to the following limitations:

1. No organization shall be allowed to conduct more than two such events in the City in any one calendar year; and

2. No more than four such events may take place at the same location in the City in any one calendar year.

(Ord. 1809 §1 (part), 1997)

3.08.050 Administration and Collection of Tax

The administration and collection of tax imposed by this chapter shall be by the Finance Director and in strict pursuance of the rules and regulations as may be adopted by the Washington State Gambling Commission from time to time. The Finance Director shall adopt and publish such rules and regulations as may be reasonably necessary to enable the collection of the tax imposed hereby.

(Ord. 1809 §1 (part), 1997)

3.08.060 Declarations and Statements Required to be Filed

A. For the purpose of properly identifying the person, association and organization subject to any tax imposed by this chapter, such person, association or organization intending to conduct or operate any gambling activity authorized by the above specified laws, or as the same may be amended hereafter, shall, prior to commencement of any such activity, file with the Finance Director a sworn declaration of intent to conduct or operate such activity, together with a true and correct copy of the license issued by the Washington State Gambling Commission or any renewal or extension of such license or temporary license.

B. Thereafter, for any period covered by such State license or any renewal or extension thereof, any person, association or organization shall, on or before the last day of the month following the end of the quarterly period in which the tax accrued, file with the Finance Director a sworn statement, under penalty of perjury, on a form to be provided and prescribed by the Finance Director for the purpose of ascertaining the tax due for the preceding quarterly period.

C. In addition, any such person, association or organization shall file with the Finance Director copies of any daily, weekly, monthly or other periodic tax statements, financial reports, daily control sheets, daily time sheets, records of attendance, or any other information required to be filed by it to the State of Washington Gambling Commission.

D. The Chief of the Police Department may establish such further and additional reporting requirements of any person, association or organization authorized to conduct gambling activities in the City which are reasonably intended to provide information to the City regarding the conduct of said activities.

(Ord. 1809 §1 (part), 1997)

3.08.070 Filing of Application with Finance Director

Each person, association, or organization licensed by the Washington State Gambling Commission shall likewise submit to the Finance Director a true and correct copy of any application made to such commission for a license, together with any and all amendments thereof. Such copy shall be submitted at or prior to the filing of the first tax return due under this chapter.

(Ord. 1809 §1 (part), 1997)

3.08.080 Payment of Tax – Penalty for Late Payments

A. The tax imposed by this chapter shall be due and payable in quarterly installments, and remittance therefor shall accompany each return and be made on or before the last day of the month following the quarterly period in which the tax accrued.

B. If a person subject to this tax fails to pay any tax required by this chapter within 15 days after the due date thereof, there shall be added to such tax a penalty of 10% of the tax per month for each month overdue, which shall be added to the amount of the tax due.

(Ord. 2349 §3, 2011; Ord. 2323 §3, 2011; Ord. 1809 §1 (part), 1997)

3.08.090 Unlawful Acts Designated – Liability

A. Any person, association or organization that shall fail, neglect or refuse to pay the tax required by this chapter, or that shall willfully disobey any rule or regulation promulgated by the Finance Director under this chapter, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by imprisonment in the City jail for not more than 90 days or by a fine of not more than $500.00 or both. Any such fine shall be in addition to any tax and penalties required.

B. All officers, directors and managers of any organization or association conducting gambling activities shall be jointly and severally liable for the payment of said tax penalties and for the payment of any fine imposed under this chapter.

(Ord. 1809 §1 (part), 1997)

3.08.100 Finance Director – Powers and Duties

The Finance Director or authorized representative shall adopt, publish and enforce such rules and regulations not inconsistent with this chapter as may be necessary to enable the prompt collection of the tax and penalties imposed by this chapter; prescribe and issue the appropriate forms for determination and declaration of the amount of tax to be paid; and have the power to enter into contracts with other municipalities and/or State agencies for the collection of the tax imposed on gambling activities conducted within the City.

(Ord. 1809 §1 (part), 1997)

3.08.110 Enforcement Authority – Access to Financial Records

A. The Mayor and Chief of Police shall have the power to enter into contracts with other municipalities and/or State agencies for the enforcement of applicable State laws, rules and regulations and City ordinances relating to all gambling activities.

B. It shall be the responsibility of any owner, director and manager of any organization conducting any gambling activity as licensed by the Washington State Gambling Commission and taxed under the provisions of this chapter, to provide access at all reasonable times to all financial records, including bank deposits, invoices, accounts payable and related financial statements, as the Finance Director or his/her authorized representative, or any bona fide law enforcement representative of the City may require in order to determine full compliance with this chapter and all rules and regulations adopted or hereafter adopted by the State of Washington Gambling Commission.

(Ord. 1809 §1 (part), 1997)

3.08.120 Notification of License Suspension or Revocation

In the event any license issued by the Washington State Gambling Commission is suspended or revoked, then the person, association or organization affected by such suspension or revocation shall immediately notify in writing the Finance Director of such action, together with a true copy of such notice of suspension or revocation.

(Ord. 1809 §1 (part), 1997)

3.08.130 List of Licenses to be Kept

It shall further be the responsibility of the Finance Director to keep on file a complete and up-to-date list of the licenses issued by the Washington State Gambling Commission, as the same is made available at said office, which information shall include the name, address, type of license and license number of each such licensee.

(Ord. 1809 §1 (part), 1997)

3.08.140 Review of Gambling Activities by City Council

The propriety of the conduct of gambling and gambling-related activities and the desirability of continuing those activities in the City shall be reviewed by the City Council or by a committee designated by the City Council for such review, at least one time every twelve months.

(Ord. 1809 §1 (part), 1997)

CHAPTER 3.12
SALES AND USE TAX

Sections:

3.12.010 Imposed
3.12.020 Rate
3.12.030 Administration and Collection – Statutory Compliance
3.12.040 Records Inspection
3.12.050 Violation

3.12.010 Imposed

There is imposed a sales or use tax, as the case may be, upon every taxable event as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary Session, occurring within the City. The tax shall be imposed upon and collected from those persons from whom the State sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW.

(Ord. 611 §1, 1970)

3.12.020 Rate

The rate of the tax imposed by TMC 3.12.010 shall be ½ of 1% of the selling price or value of the article used, as the case may be. Provided, however, that during such period as there is in effect a sales or use tax imposed by King County, the rate of tax imposed by this chapter shall be 425/1000 of 1%.

(Ord. 611 §2, 1970)

3.12.030 Administration and Collection – Statutory Compliance

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Section 6, Chapter 94, Laws of 1970, First Extraordinary Session.

(Ord. 611 §3, 1970)

3.12.040 Records Inspection

The City consents to the inspection of such records as are necessary to qualify the City for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

(Ord. 611 §4, 1970)

3.12.050 Violation

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter is guilty of a misdemeanor.

(Ord. 611 §5, 1970)

CHAPTER 3.16

ADDITIONAL SALES OR USE TAX

Sections:

3.16.010 Imposition of Additional Sales and Use Tax
3.16.020 Rate of Tax Imposed
3.16.030 Administration and Collection of Tax
3.16.040 Consent to Inspection of Records
3.16.050 Agreement with Department of Revenue
3.16.060 Distribution of Tax Proceeds and Limitation on the Use Thereof
3.16.070 Violation – Penalties
3.16.080 Severability

3.16.010 Imposition of Additional Sales and Use Tax

There is imposed an additional sales or use tax, as the case may be, as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the City. The additional tax shall be imposed upon and collected from those persons from whom the State sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12. This tax is in addition to the sales or use tax imposed by Ordinance No. 611.

(Ord. 1551 §1, 1989)

3.16.020 Rate of Tax Imposed

The rate of the tax imposed by TMC 3.16.010 shall be 5/10 of 1% of the selling price or value of the article used, as the case may be; provided, however, that in the event the County shall impose a sales and use tax under RCW 82.14.030(2) at a rate equal to or greater than the rate imposed by the City under this section, the County shall receive 15% of the tax imposed by the City under TMC 3.16.010; provided further, that during such period as there is in effect a sales or use tax imposed by the County under RCW 82.14.030(2) at a rate which is less than the rate imposed by this section, the County shall receive from the tax imposed by TMC 3.16.010 that amount of revenues equal to 15% of the rate of the tax imposed by the County under RCW 82.14.030(2).

(Ord. 1551 §2, 1989)

3.16.030 Administration and Collection of Tax

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050.

(Ord. 1551 §3, 1989)

3.16.040 Consent to Inspection of Records

The City consents to the inspection of such records as are necessary to qualify the City for inspection of records by the Department of Revenue, pursuant to RCW 82.32.330.

(Ord. 1551 §4, 1989)

3.16.050 Agreement with Department of Revenue

The Mayor is authorized to enter into an agreement with the Department of Revenue for the administration of the tax imposed under this chapter.

(Ord. 1551 §5, 1989)

3.16.060 Distribution of Tax Proceeds and Limitation on the Use Thereof

The proceeds of the tax imposed in this chapter shall be placed in municipal capital improvement funds, 80%; general fund operations, 10%; and general fund designated ending fund balance, 10%. The general fund designated ending fund balance portion will be applicable to the 1990, 1991, and 1992 budget years and then revert to capital improvement funds.

(Ord. 1551 §6, 1989)

3.16.070 Violation – Penalties

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine not to exceed $5,000 or by imprisonment in jail for a term not exceeding one year or by both such fine and imprisonment.

(Ord. 1551 §7, 1989)

3.16.080 Severability

If any section, sentence, clause or phrase of this chapter should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this chapter.

(Ord. 1551 §8, 1989)

CHAPTER 3.20

ADMISSIONS AND ENTERTAINMENT TAX

Sections:

3.20.010 Admission Charge – Definitions
3.20.020 Admissions Tax Levied
3.20.030 Determination of Amount
3.20.040 Collection – Remittance to Finance Director
3.20.050 Application and Reporting
3.20.060 Violations

3.20.010 Admission Charge – Definitions

A. "Admission charge," in addition to its usual meaning, shall include but not be limited to the following:

1. A cover charge or a charge made for use of seats or tables, reserved or otherwise, and similar accommodations.

2. A charge made for rental or use of equipment or facilities for purposes of entertainment or amusement and, where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which general admission is charged, the combined charge shall be considered as the admission charge.

3. A charge made for entertainment activities or admission to any theater, dance hall, cabaret, adult entertainment cabaret, private club, auditorium, circus, side show, outdoor amusement park or any similar place; and includes equipment to which persons are admitted for purposes of entertainment such as merry-go-rounds, Ferris wheels, dodge 'ems, roller coasters, go-carts and other rides, whether such rides are restricted to tracks or not.

4. A sum or money referred to as "a donation" which must be paid before entrance is allowed.

5. "Admission charge" does not include public school activities and other non-profit endeavors.

(Ord. 2080 §1, 2004; Ord. 1733 §1, 1995)

3.20.020 Admissions Tax Levied

A. There is hereby levied a 5% tax on admissions for entertainment purposes in the City of Tukwila. Such tax is to continue indefinitely or until amended or repealed by the City Council.

B. *Admission tax waived:* The City of Tukwila will forego collection of admissions tax from Foster Golf Course for a period of three years, beginning January 1, 2005.

(Ord. 2080 §2, 2004; Ord. 1733 §2, 1995)

3.20.030 Determination of Amount

A. Amount – The tax here imposed shall be in the amount of 5% on each admission or entertainment charge.

B. Cabarets and similar places – The admission charge to any cabaret, adult entertainment cabaret, private club conducting cabaret activities, or any similar place of entertainment is deemed to be the total amount charged as an admission charge, a cover charge, and/or a charge made for the use of seats and tables reserved or otherwise, and other similar accommodations. A minimum drink or participation cost in lieu of a cover charge is deemed a taxable event.

C. Signs posted – Whenever a charge is made for admission to any place, a sign shall be posted in a conspicuous place on the entrance or ticket office stating that a 5% city admission tax is included in the admission charge.

(Ord. 1733 §3, 1995)

3.20.040 Collection – Remittance to Finance Director

A. The tax imposed hereunder shall be collected from the person paying the admission charge at the time the admission charge is paid, and such taxes shall be remitted by the person collecting the tax to the Finance Director in monthly remittances on or before the last day of the month succeeding the end of the monthly period in which the tax is collected or received, and accompanied by such reports as the Finance Director shall require.

B. Any person receiving any payment for admissions shall make out a return upon such forms and setting forth such information as the Finance Director may require, showing the amount of the tax upon admissions for which he is liable for the preceding monthly period, and shall sign and transmit the same to the Finance Director with a remittance for the amount; provided, that the Finance Director may at his discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he may deem necessary to determine correctly the amount of tax collected and payable.

C. If the return provided for herein is not made and transmitted and the tax is not collected and remitted to the City by the last day of the month succeeding the end of the month in which the tax was collected, the Finance Director shall add a penalty of 10% of the tax per month or fraction thereof for each month overdue, which shall be added to the amount of the tax due, and remitted in the same manner.

D. Whenever any theater, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature or there exists a reasonable question of financial responsibility, of which the Finance Director shall be the judge, the report and remittance of the admission tax may be required immediately upon the collection of the same, at the conclusion of the performance or exhibition,

or at the conclusion of the series of performances or exhibitions.

E. Every person liable for the collection and payment of the tax imposed by this chapter shall keep and preserve for a period of five years all unused tickets, ticket manifests, books and all other records from which can be determined the amount of admission tax which he was liable to remit under the provisions of this chapter, and all such tickets, books and records shall be open for examination and audit at all reasonable times by the Finance Director or his duly authorized agent.

(Ord. 1733 §4, 1995)

3.20.050 Application and Reporting

A. Any person conducting or operating any place for entrance to which an admission charge is made shall procure from the City an annual certificate of registration, the fee for which shall be $1.00, and it shall be posted in a conspicuous place where tickets of admission are sold or the activity occurs. Annual renewals will be provided without a fee.

B. The applicant for a certificate of registration shall furnish the Finance Director with the application, with the name and address of the owner, lessee or the custodian of the premises upon which the amusement is to be conducted; and such owner, lessee or custodian shall be notified of the issuance of such certificate and of his joint liability for collection and remittance of such tax.

C. The Finance Director shall have the power to adopt rules and regulations not inconsistent with the terms of this chapter for carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of the rules and regulations shall be on file and available for public examination in the City Clerk's office.

(Ord. 1733 §5, 1995)

3.20.060 Violations

A. Violation a misdemeanor – Each violation of or failure to comply with the provisions of this chapter constitutes a separate offense and is a misdemeanor.

B. Collection of tax by civil action – Any fee or tax due and unpaid and delinquent under the provisions of this chapter and all penalties thereon, may be collected by civil action, which remedies shall be in addition to any and all other existing remedies.

C. Violators designated – Any person who directly or indirectly performs or omits to perform any act in violation of the provisions of this chapter, or aids or abets the same, whether present or absent, and every person who directly or indirectly counsels, encourages, hires, commands, induces or otherwise procures another to commit such violation is and shall be a principal under the terms of this chapter and may be proceeded against as such.

(Ord. 1733 §6, 1995)

CHAPTER 3.24
CENTRAL TREASURY FUND

Sections:

3.24.010 Established

3.24.010 Established

There is hereby established in the City, pursuant to RCW 35.21.085, a special fund to be known as the Central Treasury Fund for payment of salaries, wages, employee benefits, and claims against the City.

(Ord. 2322 §1, 2011)

CHAPTER 3.28
INVESTING CITY FUNDS

Sections:

3.28.010 Adoption of Investment Policy
3.28.020 Maintaining and Changing Policy

3.28.010 Adoption of Investment Policy

City Administrative Policy No. 3-17, "Investment Policy", is hereby adopted and incorporated into this chapter by reference as if fully set forth herein.

(Ord. 1916 §1, 2000)

3.28.020 Maintaining and Changing Policy

The Finance Director is required to maintain the administrative investment policy. Changes to the policy require approval of the City Council Finance and Safety Committee.

(Ord. 1916 §2, 2000)

CHAPTER 3.30
BUDGET PROCESS

Sections:

3.30.010 Establishment of a Two-Year Fiscal Biennium Budget
3.30.020 Mid-Biennial Review

3.30.010 Establishment of a Two-Year Fiscal Biennium Budget

The City Council approved the establishment of a two-year biennium budget for the City of Tukwila, beginning January 1, 2009. The 2009-2010 Biennial Budget and all subsequent budgets are adopted under the provisions of RCW Chapter 35A.34.

(Ord. 2205 §1, 2009)

3.30.020 Mid-Biennial review

Pursuant to RCW Chapter 35A.34, the City Council shall provide for a mid-biennial review, and modification shall occur no sooner than eight months after the start, nor later than the conclusion of the first year of the biennium. The Mayor shall prepare a proposed budget modification and shall provide for publication of notice of hearings consistent with publication of notices for adoption of other City ordinances. Such proposal shall be submitted to the City Council and shall be a public record and be available to the public. A public hearing shall be advertised at least once and shall be held at a City Council meeting no later than the first Monday in December and may be considered from time to time. At such a hearing or thereafter, the Council may consider a proposed ordinance to carry out such modifications, which such ordinance shall be subject to other provisions of RCW Chapter 35A.34.

(Ord. 2205 §2, 2009)

CHAPTER 3.32
BUDGET PROVISIONS

Sections:

3.32.010 Transfers
3.32.020 Salary Increase
3.32.030 Bids
3.32.040 Unbudgeted Equipment or Fixed Asset Items
3.32.050 Emergency Procurement

3.32.010 Transfers

Pursuant to RCW 35A.33.120, transfers within a department or division of the separate funds of the annual budget shall be by formal motion of the City Council.

(Ord. 2245 §1, 2009; Ord. 1817 §1, 1997)

3.32.020 Salary Increase

No salary shall be increased above the amount provided therefor in the annual budget and specified in the adopted salary plan of the City. Salaries may be increased subsequent to salary plan changes formally approved by the City Council.

(Ord. 2245 §1, 2009; Ord. 1817 §1, 1997)

3.32.030 Bids

When provided for in the annual budget, the Mayor is authorized to call for bids on public works projects or procure goods or professional services when the project or procurement, including change orders or amendments, does not exceed $40,000.

(Ord. 2245 §1, 2009; Ord. 1817 §1, 1997)

3.32.040 Unbudgeted Equipment or Fixed Asset Items

Any unbudgeted capital equipment or fixed asset item, including components or services of items, shall be approved by the Mayor and three affirmative votes of the respective Council committee assigned to the requesting department. "Fixed asset" items are defined as costing at least $5,000 and having a useful life of at least two years.

(Ord. 2245 §1, 2009; Ord. 2010 §1, 2002; Ord. 1817 §1, 1997)

3.32.050 Emergency Procurement

The Mayor or City Administrator is hereby authorized to waive competitive bidding requirements in the event of an emergency, as defined by RCW 39.04.280(3). Such an emergency will be declared in writing by the Mayor or City Administrator. The City Council will meet within two weeks following the award of the contract to consider adoption of a resolution certifying that the emergency situation existed and for approval of the procurement.

(Ord. 2245 §1, 2009)

CHAPTER 3.34
RESERVE POLICY

Sections:

3.34.010 Reserve Policy

3.34.010 Reserve Policy

This Chapter was repealed by Ordinance 2382, October 2012

CHAPTER 3.36
DONATIONS, DEVISES AND BEQUESTS

Sections:

3.36.010 Generally

3.36.010 Generally

In accordance with RCW 35.21.100, the Mayor and the City Council are authorized to accept by resolution money or property donated, devised, or bequeathed to the City and carry out the terms of the donation, devise, or bequest on behalf of the City. If no terms or conditions are attached to the donation, devise, or bequest, the City will expend or use it for any municipal purpose.

(Ord. 1075, 1978)

CHAPTER 3.40
LODGING TAX

Sections:

3.40.010 Special Excise Tax Imposed
3.40.020 Definitions Adopted
3.40.030 Special Revenue Fund Created.
3.40.040 Administration, Collection
3.40.050 Violation, Penalties Designated

3.40.010 Imposed

There is hereby created a special excise tax of 1% on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW. The tax imposed under Chapter 82.08 RCW applies to the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, or trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property. It shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

(Ord. 1826 §1, 1998)

3.40.020 Definitions Adopted

The definitions of "selling price," "seller," "buyer," "consumer," and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, are adopted as the definitions for the tax levied in this chapter.

(Ord. 1826 §2, 1998)

3.40.030 Special Revenue Fund Created

There is created a special revenue fund (Hotel/Motel Tax No. 101) in the City and all taxes collected under this chapter shall be placed in this fund to be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereafter amended.

(Ord. 1826 §3, 1998)

3.40.040 Administration, Collection

For the purposes of the tax levied in this chapter:

1. The Department of Revenue is designated as the agent of the City for the purposes of collection and administration of the tax.

2. The administrative provisions contained in RCW 82.08.050 through 82.08.070 and in Chapter 82.32 RCW shall apply to administration and collection of the tax by the Department of Revenue.

3. All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are adopted by reference.

4. The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate.

(Ord. 1826 §4, 1998)

3.40.050 Violation, Penalties Designated

It is unlawful for any person, firm, or corporation to violate or fail to comply with any of the provisions of this chapter. Every person convicted of a violation of any provision of this chapter shall be punished by a fine in a sum not to exceed $500.00. Each day of violation shall be considered a separate offense.

(Ord. 1826 §5, 1998)

CHAPTER 3.44
MOTOR VEHICLE INTOXICATION FUND

Sections:

3.44.010 Created
3.44.020 Deposits from Forfeitures
3.44.030 Provisions Adopted by Reference

3.44.010 Created

There is created and established a special fund to be entitled "Motor Vehicle Intoxication Fund," Revenue Fund Account 603/389.00, and the City Treasurer is authorized and directed to establish and maintain such fund, pursuant to and in compliance with Chapter 130, Laws of 1974, 3rd Extraordinary Session, and pursuant to the rules and regulations issued or to be issued by the State of Washington Treasurer and Court Administrator.

(Ord. 862 §1, 1974)

3.44.020 Deposits from Forfeitures

There shall be deposited into said fund, for remittance to the State Treasury, a penalty assessment in the minimum amount of 25% of, and which shall be in addition to, any fine, bail forfeiture, or costs on all offenses involving a violation of any State statute or City or County ordinance relating to driving a motor vehicle while under the influence of intoxicating liquor or being in actual physical control of a motor vehicle while under the influence of intoxicating liquor; and said fund shall be used for the exclusive benefit of the department for driver service programs and for a statewide alcohol safety action program, or any other similar program designed primarily for the rehabilitation or control of traffic offenders, as aforesaid. Furthermore, any such penalty assessment as hereinabove described shall be included by the court in any pronouncement of sentence.

(Ord. 862 §2, 1974)

3.44.030 Provisions Adopted by Reference

The applicable provision of Sections 1, 2 and 3 of Chapter 130, laws of 1974, 3rd Extraordinary Session, are hereby incorporated and made a part hereof as if fully set forth.

(Ord. 862 §3, 1974)

CHAPTER 3.48
COMMERCIAL PARKING TAX

Sections:

3.48.010 Definitions
3.48.020 Exemptions
3.48.030 Local Option Transportation Tax Imposed
3.48.040 Tax in Addition to Other License Fees or Taxes
3.48.050 Exempt Vehicles
3.48.060 Taxes Collected by Business Operators
3.48.070 Use of Fund
3.48.080 Application and Reporting
3.48.090 Violation/Penalty
3.48.100 Appeal Procedure

3.48.010 Definitions

The following definitions shall apply throughout this chapter:

1. *"Commercial parking business"* means the ownership, lease, operation or management of a commercial parking lot in which fees are charged for parking.

2. *"Commercial parking"* means any transaction or arrangement whereby a vehicle is parked and a fee is charged for parking or allowing the vehicle to be parked.

Commercial parking shall include instances where a fee is charged specifically for the parking of a vehicle. This shall include any business which uses part or all of its area to park vehicles for a fee where no other service, lodging or business is being provided or conducted in conjunction with the parking of the vehicle.

Commercial parking shall also include instances such as when a guest of a hotel, motel or other lodging establishment is allowed to park or leave his/her vehicle before or after his or her lodging or business stay there, so that, for a fee, the guest's vehicle is parked at the hotel, motel or other lodging establishment during days when the guest is no longer staying there.

(Ord. 1852 §1 (part), 1998)

3.48.020 Exemptions

The following exemptions to the commercial parking tax are allowed:

1. Local employee parking, with parking spaces provided or reserved for use by an employee who works within the City, where the employee parks his or her vehicle in connection with his or her employment, without regard to whether arrangements or payment for the parking is made by the employee or by his or her employer.

2. Apartments and condominiums, where parking is provided in conjunction with arrangements for residential living spaces.

3. Offices, retail establishments, warehouses and industrial buildings, where parking is provided in association with tenant arrangements for the use of such facilities.

(Ord. 1852 §1 (part), 1998)

3.48.030 Local Option Transportation Tax Imposed

There is hereby levied a special local option transportation tax to be imposed in connection with commercial parking businesses within the City. The tax shall be imposed at the rate of 5% of the gross revenues generated by commercial parking charges and fees.

(Ord. 1852 §1 (part), 1998)

3.48.040 Tax in Addition to Other License Fees or Taxes

The tax levied under this chapter shall be in addition to any license fee or tax imposed or levied under any law, statute or ordinance whether imposed or levied by the City, State or other governmental entity or political subdivision.

(Ord. 1852 §1 (part), 1998)

3.48.050 Exempt Vehicles

The tax shall not be levied on vehicles with official State disabled person decals; government vehicles which are exempt from tax, and tax-exempt carpool vehicles.

(Ord. 1852 §1 (part), 1998)

3.48.060 Taxes Collected by Business Operators

Taxes imposed herein shall be collected by the operators of the commercial parking businesses. The operators of the commercial parking businesses shall remit to the City the local option transportation taxes collected on or before the last day of the month following the month during which the taxes were collected. The City shall be authorized to review and inspect financial records involving activities of businesses which are taxable by this tax, at least quarterly each year.

(Ord. 1852 §1 (part), 1998)

3.48.070 Use of Fund

All revenues, assessments and other charges generated and collected as local option transportation taxes shall be placed in the City's 104 Bridge and Arterial Street Fund, to be used for transportation purposes within the Tukwila Comprehensive Transportation Plan, in accordance with RCW 82.80.070; and to be used for administration of the tax, including those activities of the City in keeping and tracking records, financial reports and other documents, reviewing filings and compiling reports by commercial parking businesses, and other activities involved in collection and enforcement of the tax.

(Ord. 1852 §1 (part), 1998)

3.48.080 Application and Reporting

A. Any commercial parking business shall procure from the City an annual certificate of registration, the fee for which shall initially be $1.00, and it shall be posted in a conspicuous place in the office of such a business. Annual renewals will be provided without a fee.

B. The applicant for a certificate of registration shall furnish the Finance Director with a completed application, and with the name and address of any owners or lessees of the business. All owners or lessees shall be notified of the issuance of such certificate. All owners and lessees shall have joint liability for the collection and remittance to the City of parking taxes and they shall be notified of their joint liability for collection and remittance of such tax.

C. The Finance Director shall have the power to adopt rules and regulations not inconsistent with the terms of this chapter for carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of the rules and regulations shall be on file and available for public examination in the City Clerk's office.

(Ord. 1852 §1 (part), 1998)

3.48.090 Violation/Penalty

It is unlawful for any person, firm or corporation engaged in a commercial parking business to fail or refuse to collect and remit parking taxes as required by the provisions of this chapter or to gain for himself or herself some advantage or benefit from the tax, whether direct or indirect. Any such violation shall constitute a misdemeanor and shall be punishable by a fine not to exceed $1,000 and/or by imprisonment not exceeding 90 days.

(Ord. 1852 §1 (part), 1998)

3.48.100 Appeal Procedure

Any person aggrieved by the amount of tax determined to be due to the City pursuant to this chapter may appeal to the Finance Director or his/her designee from such determination by filing a written notice of appeal with the City Clerk within 20 days from the date on which such person was given notice of the tax. The Finance Director or designee shall, as soon as practicable, fix a time and place for the hearing for such appeal. Notice of the hearing and the appeal shall be given to the appellant by certified mail at least five days prior to the date of the hearing. The appellant, if aggrieved by the decision of the Finance Director or designee, may then appeal to the City Hearing Examiner within 20 days of the date of the administrative decision.

(Ord. 1852 §1 (part), 1998)

CHAPTER 3.50
UTILITY TAX

Sections:

3.50.010 Utility Tax
3.50.020 Use and Accountability of Tax Proceeds
3.50.030 Definitions
3.50.040 Occupations Subject to Tax – Amount
3.50.050 Tax Year
3.50.060 Exceptions and Deductions
3.50.070 Monthly Installments
3.50.080 Taxpayer's Records
3.50.090 Failure to Make Returns or to Pay the Tax in Full
3.50.100 Penalty for Delinquent Payment
3.50.110 Overpayment of Tax
3.50.120 Noncompliance – Penalty
3.50.130 Appeal
3.50.140 Finance Director to Make Rules
3.50.150 Tax relief

3.50.010 Utility Tax

The tax provided for in this chapter shall be known as the "utility tax," and is levied upon the privilege of conducting an electric energy, natural or manufactured gas, telephone, or cable television business within the City of Tukwila effective February 1, 2003.

(Ord. 1998 §1, 2002)

3.50.020 Use and Accountability of Tax Proceeds

All revenues collected pursuant to this chapter shall be deposited into the General Fund, and shall be used for the funding of City services or capital requirements as the Council shall direct through its annual budget process.

(Ord. 1998 §2, 2002)

3.50.030 Definitions

As used in this chapter, unless the context or subject matter clearly requires otherwise, the words or phrases defined in this section shall have the indicated meanings.

1. "Cable television services" means the transmission of video programming and associated non-video signals to subscribers together with subscriber interaction, if any, which is provided in connection with video programming.

2. "Cellular telephone service" means any two-way voice and data telephone or similar communications system based in whole or in substantial part on wireless radio communications, including cellular mobile service, and which is not subject to regulation by the Washington State Utilities and Transportation Commission. Cellular mobile service includes other wireless radio communications services including specialized mobile radio, personal communications services, and any other evolving wireless radio communications technology that accomplishes a purpose substantially similar to cellular mobile service. Cellular telephone service is included within the definition of "telephone business" for the purposes of this chapter.

3. "Competitive telephone service" means the providing by any person of telecommunications equipment or apparatus, directory advertising and lease of telephone street directories, or service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which may be provided by persons not subject to regulation as telephone companies under Title 80 RCW, and for which a separate charge is made. Transmission of communication through cellular telephones is classified as "telephone business" rather than "competitive telephone service."

4. "Finance Director" means the Finance Director of the City of Tukwila, Washington, or his or her designee.

5. "Gross income" means the value proceeding or accruing from the performance of the particular business involved, including gross proceeds of sales, compensation for the rendition of services, and receipts (including all sums earned or charged, whether received or not) by reason of investment in the business engaged in (excluding rentals, receipts or proceeds from the use or sale of real property or any interest therein, and proceeds from the sale of notes, bonds, mortgages or other evidences of indebtedness, or stocks and the like), all without any deduction on account of the cost of property sold, the cost of materials used, labor costs, taxes, interest or discount paid, delivery costs or any expenses whatsoever, and without any deduction on account of losses.

6. "Pager service" means service provided by means of an electronic device which has the ability to send or receive voice or digital messages transmitted through the local telephone network, via satellite or any other form of voice or data transmission. "Pager service" is included within the definition of "telephone business" for the purposes of this chapter.

7. "Person" means any person, firm, corporation, association, or entity of any type engaged in a business subject to taxation under this chapter.

8. "Telephone business" means the business of providing access to a local telephone network, local telephone network switching service, toll service, or coin telephone services, or providing telephonic, video, data, pager or similar communication or transmission for hire, via a local telephone network, toll line or channel, cable, microwave, or similar communication or transmission system. The term includes cooperative or farmer line telephone companies or associations operating an exchange. "Telephone business" does not include the providing of competitive telephone service or cable television service, or other providing of broadcast services by radio or television stations.

(Ord. 1998 §3, 2002)

3.50.040 Occupations Subject to Tax – Amount

There is levied upon, and shall be collected from a person because of certain business activities engaged in or carried on in the City of Tukwila, taxes in the amount to be determined by the application of rates given against gross income as follows:

1. Upon a person engaged in or carrying on the business of selling, furnishing, or transmitting electric energy, a tax equal to 4% for the calendar years 2003 and 2004; 5% for the calendar years 2005 and 2006; and 6% for the calendar years 2007 and beyond, of the total gross income from such business in the City during the period for which the tax is due;

2. Upon a person engaged in or carrying on the business of selling, furnishing, or transmitting gas, whether natural or manufactured, a tax equal to 4% for the calendar years 2003 and 2004; 5% for the calendar years 2005 and 2006; and 6% for the calendar years 2007 and beyond, of the total gross income from such business in the City during the period for which the tax is due;

3. Upon a person engaged in or carrying on any telephone business a tax equal to 4% for the calendar years 2003 and 2004; 5% for the calendar years 2005 and 2006; and 6% for the calendar years 2007 and beyond, of the total gross income, including income from intrastate long distance toll service, from such business in the City during the period for which the tax is due;

4. Upon a person engaged in or carrying on the business of selling, furnishing or transmitting cable television service, a tax equal to 4% for the calendar years 2003 and 2004; 5% for the calendar years 2005 and 2006; and 6% for the calendar years 2007 and beyond, of the total gross income from such business in the City during the period for which the tax is due.

5. In addition to the automatic annual review of the Financial Planning Model, the City Council will review the need for scheduled rate changes for 2005 and again for 2007.

(Ord. 1998 §4, 2002)

3.50.050 Tax Year

The tax year for purposes of this utility tax shall commence February 1, 2003 and end December 31, 2003, and thereafter shall commence on January 1 and end on December 31 each year.

(Ord. 1998 §5, 2002)

3.50.060 Exceptions and Deductions

There is excepted and deducted from the total gross income upon which the tax is computed:

1. That part of the total gross income derived from business which the City is prohibited from taxing under the constitution or laws of the United States and the constitution or laws of the State of Washington.

2. Income derived from that portion of network telephone service, as defined in RCW 82.04.065, which represents charges to another telecommunications company, as defined in RCW 80.04.010, for connecting fees, switching charges, or carrier access charges relating to intrastate toll telephone services; or for access to, or charges for, interstate services; or charges for network telephone service that is purchased for the purpose of resale.

3. Adjustments made to a billing or customer account in order to reverse a billing or charge that was not properly a debt of the customer.

4. Cash discounts allowed and actually granted to customers of the taxpayer during the tax year.

5. Uncollectible debts written off the taxpayer's books during the tax year. If subsequently collected, the income shall be reported for the period in which collected.

(Ord. 1998 §6, 2002)

3.50.070 Monthly Installments

The tax imposed by TMC 3.50.040 shall be due and payable in monthly installments, and remittance therefore shall be made on or before the last day of the month following the end of the monthly period in which the tax is accrued. Annual returns for smaller entities may be allowed upon written approval from the Finance Director. On or before said due date, the taxpayer shall file with the Finance Director a written return upon such form and setting forth such information as the Finance Director shall reasonably require relating to the accurate computation and collection of this tax, together with the payment of the amount.

(Ord. 1998 §7, 2002)

3.50.080 Taxpayer's Records

Each taxpayer shall keep records reflecting the amount of the taxpayer's gross income on sales and services within the City, and such records shall be open at all reasonable times for the inspection of the Finance Director or his designee to verify information provided on any utility tax return, or to determine whether such return is required to be filed.

(Ord. 1998 §8, 2002)

3.50.090 Failure to Make Returns or to Pay the Tax in Full

If a taxpayer fails, neglects, or refuses to make his return as and when required by this chapter, the Finance Director is authorized to determine the amount of the tax payable under provisions of TMC 3.50.040, and to notify such taxpayer of the amount so determined. The amount so fixed shall thereupon be the tax and be immediately due and payable, together with penalty and interest. Delinquent taxes, including any penalties, are subject to an interest charge of 12% per year on the unpaid balance from the date any such taxes became due as provided in TMC 3.50.070.

(Ord. 1998 §9, 2002)

3.50.100 Penalty for Delinquent Payment

If a person subject to this tax fails to pay any tax required by this chapter within 15 days after the due date thereof, there shall be added to such tax a penalty of 10% of the amount of such tax. Any tax due under this chapter that is unpaid and all penalties thereon shall constitute a debt to the City and may be collected by court proceedings, which remedy shall be in addition to all other remedies.

(Ord. 1998 §10, 2002)

3.50.110 Overpayment of Tax

Money paid to the City through error, or otherwise not in payment of the tax imposed by this chapter, or in excess of such tax, shall, upon discovery, be credited against any tax due or to become due from such taxpayer hereunder, provided however, that overpayments extending beyond one year prior to notification of the City shall not be refunded. If such taxpayer has ceased doing business in the City, any such overpayment shall be refunded to the taxpayer.

(Ord. 1998 §11, 2002)

3.50.120 Noncompliance – Penalty

A. No person subject to this chapter shall fail or refuse to file tax returns or to pay tax when due, nor shall any person make a false statement or representation in, or in connection with, any such tax return, or otherwise violate or refuse to comply with this chapter or with any rule promulgated pursuant to TMC 3.50.140.

B. In addition to the interest and delinquent filing penalties set forth above, a willful violation of or failure to comply with this chapter is a civil infraction, subject to a fine of up to $250 for each day that a violation continues.

(Ord. 1998 §12, 2002)

3.50.130 Appeal

A taxpayer aggrieved by the amount of the tax, penalties, interest, or civil infraction fine determined to be due by the Finance Director or his designee, under the provisions of this chapter, may appeal such determination to the City of Tukwila's City Administrator or his or her designee.

(Ord. 1998 §13, 2002)

3.50.140 Finance Director to Make Rules

The Finance Director shall have the power to adopt and enforce rules and regulations not inconsistent with this chapter or with the law for the purposes of carrying out the provisions thereof.

(Ord. 1998 §14, 2002)

3.50.150 Tax Relief

A. *Provision* – The Finance Director will develop and propose to the Council a utility tax relief program for the City's senior and disabled low-income residents.

B. *Utility tax annual rebate program established* – A utility tax annual rebate program is established for senior and disabled low-income residents in accordance with the eligibility criteria and guidelines described in TMC 3.50.150C. The first period covered under this program is February 1, 2003 – December 31, 2003, and then every calendar year thereafter.

C. *Utility tax annual rebate for electricity and gas services*. For electricity and natural gas services, eligible Tukwila households may apply annually to receive a utility tax rebate. To qualify for utility tax annual rebate from electric and gas services, a household must:

1. Be a household residing in Tukwila.

2. Every person 62 years of age or older (if married, then either spouse) or every person totally and permanently disabled residing in a separately metered dwelling and who is paying directly for such separately billed service either as owner, purchaser or renter and whose individual disposable income if a single person, or whose combined disposable income (as defined in RCW 84.36.383), if a married couple, from all sources is less than $32,000 per year, shall receive an annual utility tax rebate on their electric and natural gas energy bills. Every such person shall file with the Finance Department their affidavit that he or she is qualified to receive the rebate. Such affidavits are to contain information as required by the Finance Director in order to establish eligibility. Each affidavit will also include an unqualified promise to inform the City of any changes in financial condition that would disqualify the person for the rebate. The Finance Director may require affidavits on an annual basis if deemed necessary.

D. *Administration* – The Finance Director shall adopt rules and procedures for the filing of reimbursement claims, and for the administration of the utility tax annual rebate program.

(Ord. 1999 §1 & §2, 2002; Ord. 1998 §15, 2002)

CHAPTER 3.51

SOLID WASTE UTILITY TAX

Sections:

3.51.010 Solid Waste Utility Tax
3.51.020 Use and Accountability of Tax Proceeds
3.51.030 Definitions
3.51.040 Occupations Subject to Tax – Amount
3.51.050 Tax Year
3.51.060 Exceptions and Deductions
3.51.070 Monthly Installments
3.51.080 Taxpayer's Records
3.51.090 Failure to Make Returns or to Pay the Tax in Full
3.51.100 Penalty for Delinquent Payment
3.51.110 Overpayment of Tax
3.51.120 Noncompliance – Penalty
3.51.130 Appeal
3.51.140 Finance Director to Make Rules

3.51.010 Solid Waste Utility Tax

The tax provided for in this chapter shall be known as the "solid waste utility tax," and is levied upon the privilege of conducting a solid waste collection business within the City of Tukwila, effective October 1, 2009.

(Ord. 2250 §1, 2009)

3.51.020 Use and Accountability of Tax Proceeds

1. All revenues collected pursuant to this chapter shall be deposited into the General Fund, and shall be used for the funding of City services or capital requirements as the Council shall direct through its biennial budget process.

2. In addition to the automatic annual review of the Financial Planning Model, the City Council will review the need for rate or other changes as part of the biennial budget process.

3. The City Council shall periodically reconsider the need for a Solid Waste Utility Tax given current economic conditions.

(Ord. 2250 §2, 2009)

3.51.030 Definitions

As used in this chapter, unless the context or subject matter clearly requires otherwise, the words or phrases defined in this chapter shall have the indicated meanings.

1. *"Solid waste"* means all putrescible and nonputrescible solid and semi-solid wastes, including but not limited to, garbage, rubbish, ashes, industrial wastes, swill, sewage sludge, demolition and construction waste, abandoned vehicles or parts thereof, and recyclable materials.

2. *"Solid waste collection business"* means every person who receives solid waste or recyclable materials for transfer, storage, or disposal, including but not limited to, all collection services, public or private solid waste disposal sites, transfer stations, and similar operations.

3. *"Person"* means any person, firm, corporation, association, or entity of any type engaged in a business subject to taxation under this ordinance.

4. *"Finance Director"* means the Finance Director of the City of Tukwila, Washington, or his or her designee.

5. *"Gross income"* means the value proceeding or accruing from the performance of the particular business involved, including gross proceeds of sales, compensation for the rendition of services, and receipts (including all sums earned or charged, whether received or not) by reason of investment in the business engaged in (excluding rentals, receipts or proceeds from the use or sale of real property or any interest therein and proceeds from the sale of notes, bonds, mortgages or other evidences of indebtedness, or stocks and the like), all without any deduction on account of the cost of property sold, the cost of materials used, labor costs, taxes, interest or discount paid, delivery costs or any expenses whatsoever, and without any deduction on account of losses.

6. *"Residential customers"* means any customer of the solid waste collection provider for residential type customers of single-family residential structures, including mobile homes and duplexes, tri-plexes and four-plexes where each residential unit is billed individually, except that the term does not include multiple-unit residences with five or more attached or unattached units billed collectively.

7. *"Non-residential customers"* means any customer other than those identified as a "residential customer."

(Ord. 2250 §3, 2009)

3.51.040 Occupations Subject to Tax – Amount

There is levied upon, and shall be collected from a person because of certain business activities engaged in or carried on in the City of Tukwila, taxes in the amount to be determined by the application of rates given against gross income as follows:

Upon a person engaged in or carrying on the business of providing solid waste collection service, a tax equal to 6% for the calendar year 2009 and beyond of the total gross income from such business from all customers in the City, except residential customers, during the period for which the tax is due.

(Ord. 2250 §4, 2009)

3.51.050 Tax Year

The tax year for purposes of this solid waste utility tax shall commence October 1, 2009 and end December 31, 2009, and thereafter shall commence on January 1 and end on December 31 each year.

(Ord. 2250 §5, 2009)

3.51.060 Exceptions and Deductions

There is excepted and deducted from the total gross income upon which the tax is computed:

1. That part of the total gross income derived from business which the City is prohibited from taxing under the

constitution or laws of the United States and the constitution or laws of the State of Washington.

2. Adjustments made to a billing or customer account in order to reverse a billing or charge that was not properly a debt of the customer.

3. Cash discounts allowed and actually granted to customers of the taxpayer during the tax year.

4. Uncollectible debts written off the taxpayer's books during the tax year. If subsequently collected, the income shall be reported for the period in which collected.

5. Gross income derived from residential customers.

(Ord. 1998 §6, 2002)

3.51.070 Monthly Installments

The tax imposed by TMC 3.51.040 shall be due and payable in monthly installments, and remittance therefor shall be made on or before the last day of the month following the end of the monthly period in which the tax is accrued. Annual returns for smaller entities may be allowed upon advance written approval from the Finance Director. On or before said due date, the taxpayer shall file with the Finance Director a written return upon such form and setting forth such information as the Finance Director shall reasonably require relating to the accurate computation and collection of this tax, together with the payment of the amount.

(Ord. 1998 §7, 2002)

3.51.080 Taxpayer's Records

Each taxpayer shall keep records reflecting the amount of the taxpayer's gross income on sales and services within the City, and such records shall be open at all reasonable times for the inspection of the Finance Director or his or her designee to verify information provided on any utility tax return or to determine whether such return is required to be filed.

(Ord. 2250 §8, 2009)

3.51.090 Failure to Make Returns or to Pay the Tax in Full

If a taxpayer fails, neglects, or refuses to make his, her or its return as and when required by this chapter, the Finance Director is authorized to determine the amount of the tax payable under provisions of TMC 3.51.040, and to notify such taxpayer of the amount so determined. The amount so fixed shall thereupon be the tax and be immediately due and payable, together with penalty and interest. Delinquent taxes, including any penalties, are subject to an interest charge of 12% per year on the unpaid balance from the date any such taxes became due as provided in TMC 3.51.070.

(Ord. 2250 §9, 2009)

3.51.100 Penalty for Delinquent Payment

If a person subject to this tax fails to pay any tax required by this chapter within 15 days after the due date thereof, there shall be added to such tax a penalty of 10% of the amount of such tax. Any tax due under this chapter that is unpaid and all interest and penalties thereon shall constitute a debt to the City. The City may, at its discretion, pursuant to Chapter 19.16 RCW, use a collection agency to collect such taxes, interest and penalties owed or assessed, or it may seek collection by court proceedings, which remedies shall be in addition to all other remedies.

(Ord. 2250 §10 2009)

3.51.110 Overpayment of Tax

Money paid to the City through error or otherwise not in payment of the tax imposed by this chapter, or in excess of such tax shall, upon discovery, be credited against any tax due or to become due from such taxpayer hereunder, provided however, that overpayments extending beyond one year prior to notifying the City shall not be refunded. If such taxpayer has ceased doing business in the City, any such overpayment shall be refunded to the taxpayer.

(Ord. 2250 §11, 2009)

3.51.120 Noncompliance – Penalty

A. No person subject to this chapter shall fail or refuse to file tax returns or to pay tax when due, nor shall any person make a false statement or representation in or in connection with any such tax return, or otherwise violate or refuse to comply with this chapter or with any rule promulgated pursuant to TMC 3.51.140.

B. In addition to the interest and delinquent filing penalties set forth above, a willful violation of or failure to comply with this chapter is a civil infraction, subject to a cumulative fine of up to $250 for each day that a violation continues. All penalties imposed under this chapter shall constitute a debt to the City. The city may, at its discretion, pursuant to Chapter 19.16 RCW, use a collection agency to collect taxes, interest, and penalties owed or assessed pursuant to this chapter, or the City may seek collection by court proceedings, which remedies shall be in addition to all other remedies.

(Ord. 2250 §12, 2009)

3.51.130 Appeal

A taxpayer aggrieved by the amount of the tax, penalties, interest, or civil infraction fine determined to be due by the Finance Director or his or her designee under the provisions of this chapter may appeal such determination to the City of Tukwila's City Administrator or his or her designee. Taxpayers shall be required to remit the amounts determined to be due under this chapter prior to filing an appeal.

(Ord. 2250 §13, 2009)

3.51.140 Finance Director to Make Rules

The Finance Director shall have the power to adopt and enforce rules and regulations not inconsistent with this chapter or with the law for the purposes of carrying out the provisions thereof.

(Ord. 2250 §14, 2009)

CHAPTER 3.52
CONTINGENCY FUND

Sections:

3.52.010 Established

3.52.010 Established

A special fund to be known as the Contingency Fund is established in the City pursuant to RCW 35.33.145 for the uses and purposes set forth in the aforesaid statute and subject to the limitations set forth therein.

(Ord. 659 §2, 1971)

CHAPTER 3.54
CITY UTILITY TAX

Sections:

3.54.010 City Utility Tax
3.54.020 Definitions
3.54.030 Tax Rate
3.54.040 Tax Year
3.54.050 Exceptions and Deductions
3.54.060 Finance Director to Make Rules

3.54.010 City Utility Tax

A. There is levied upon water, sewer and surface water utilities, taxes in the amount to be determined by the application of rates given against gross earnings as follows:

1. Upon the City water, sewer and surface water funds, a tax equal to 15% of the total gross revenue from such business from all customers in the City during the period for which the tax is due. Such tax shall be effective from December 31, 2008 through April 30, 2010.

2. Upon the City water, sewer and surface water funds, a tax equal to 10% of the total gross revenue from such business from all customers in the City during the period for which the tax is due. Such tax shall be effective from May 1, 2010 through December 31, 2015.

(Ord. 2298 §1, 2010; Ord. 2258 §1, 2009)

3.54.020 Definitions

As used in this chapter, unless the context or subject matter clearly requires otherwise, the words or phrases defined in this section shall have the indicated meanings.

1. *"Finance Director"* means the Finance Director of the City of Tukwila, Washington, or his or her designee.

2. *"Gross earnings"* means the consideration, whether money, credits, rights or property expressed in terms of money, proceeding or accruing by reason of the transaction of business and includes gross proceeds of sales, compensation for rendition of services, gains realized from interest, rents, royalties, fees, commissions, dividends and other emoluments, however designated, all without any deduction on account of cost of property sold, materials used, labor, interest, losses, discount and any other expense whatsoever.

3. *"Sewer service"* means any connection to the City sewer system and shall be further defined by customer class.

4. *"Surface water service"* means any connection to the City surface water or storm drainage system and shall be further defined by customer class.

5. *"Water service"* means any connection to the City water system and shall be further defined by customer class.

(Ord. 2258 §2, 2009)

3.54.030 Tax Rate

There is levied upon water, sewer and surface water utilities, taxes in the amount to be determined by the application of rates given against gross earnings as follows:

1. Upon the City water, sewer and surface water funds, a tax equal to 15% of the total gross revenue from such business from all customers in the City during the period for which the tax is due. Such tax shall be effective from December 31, 2008 through April 30, 2010.

2. Upon the City water, sewer and surface water funds, a tax equal to 10% of the total gross revenue from such business from all customers in the City during the period for which the tax is due. Such tax shall be effective from May 1, 2010 through December 31, 2021.

(Ord. 2463 §1, 2014; Ord. 2298 §1, 2010; Ord. 2258 §3, 2009)

3.54.040 Tax Year

The tax year for purposes of this water, sewer and surface water utility tax shall commence December 31, 2008 and thereafter shall commence on January 1 and end on December 31 each year.

(Ord. 2258 §4, 2009)

3.54.050 Exceptions and Deductions

In computing the gross earnings tax due under the provisions of this chapter, there shall be deducted from the measure of the tax the following items:

1. Uncollected accounts, if the books of the utility are on an accrual basis as distinguished from a cash basis.

2. Amounts received through contemplated or actual condemnation proceedings or in account of any federal, state or local public works project.

3. Amounts received as compensation or reimbursement for damages to or protection of any property of the utility.

4. Contributions for or in aid of construction.

5. Amounts collected as sales tax.

6. Amounts received from surcharge to water rates charged outside-City-limits users for system improvements necessary to meet City standards.

(Ord. 2258 §5, 2009)

3.54.060 Finance Director to Make Rules

The Finance Director shall have the power to adopt and enforce rules and regulations not inconsistent with this chapter or with the law for the purposes of carrying out the provisions thereof.

(Ord. 2258 §,6 2009)

CHAPTER 3.56

REAL ESTATE EXCISE TAX – REET 1

Sections:

3.56.010 Imposition of Real Estate Excise Tax.
3.56.020 Taxable Events
3.56.030 Consistency with State Tax
3.56.040 Distribution of Tax Proceeds and Limiting the Use Thereof
3.56.050 Seller's Obligation
3.56.060 Lien Provisions
3.56.070 Notation of Payment
3.56.080 Date Payable
3.56.090 Excessive and Improper Payments.

3.56.010 Imposition of Real Estate Excise Tax

There is imposed a tax of ¼ of 1% of the selling price on each sale of real property within the corporate limits of this City.

(Ord. 1400 §1, 1986)

3.56.020 Taxable Events

Taxes imposed in this chapter shall be collected from persons who are taxable by the State under RCW Chapter 82.45 and WAC Chapter 458-61 upon the occurrence of any taxable event within the corporate limits of the City.

(Ord. 1400 §2, 1986)

3.56.030 Consistency with State Tax

The taxes imposed in this chapter shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the State under RCW Chapter 82.45 and WAC Chapter 458-61. The provisions of those chapters to the extent they are not inconsistent with this chapter, shall apply as though fully set forth in this chapter.

(Ord. 1400 §3, 1986)

3.56.040 Distribution of Tax Proceeds and Limiting the Use Thereof

A. The County treasurer shall place 1% of the proceeds of the taxes imposed in this chapter in the County current expense fund to defray costs of collection.

B. The remaining proceeds from City taxes imposed herein shall be distributed to the City on a monthly basis, and shall be placed by the Finance Director in the Land Acquisition, Recreation and Park Development Fund (301) for use in conjunction with any project within this fund.

C. This section shall not limit the existing authority of this City to impose special assessments on property benefited thereby in the manner prescribed by law.

D. The City Council shall review the distribution of the tax proceeds three years from the date of the passage of this chapter.

(Ord. 1674 §1, 1993; Ord. 1400 §4, 1986)

3.56.050 Seller's Obligation

The taxes imposed in this chapter are the obligation of the seller and may be enforced through the action of debt against the seller or in the manner prescribed for the foreclosure of mortgages.

(Ord. 1400 §5, 1986)

3.56.060 Lien Provisions

The taxes imposed in this chapter and any interest or penalties thereon are the specific lien upon each piece of real property sold from the time of sale or until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other.

(Ord. 1400 §6, 1986)

3.56.070 Notation of Payment

The taxes imposed in this chapter shall be paid to and collected by the treasurer of the county within which is located the real property which was sold. The county treasurer shall act as agent for the City within the county imposing the tax. The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the county treasurer for the payment of the tax imposed in this chapter shall be evidence of the satisfaction of the lien imposed in TMC 3.56.060, and may be recorded in the manner prescribed for recording satisfactions or mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the county recorder for filing or recording until the tax is paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this is made on the instrument by the county treasurer.

(Ord. 1400 §7, 1986)

3.56.080 Date Payable

The tax imposed under this chapter shall become due and payable immediately at the time of sale and, if not so paid within 30 days thereafter, shall bear interest at the rate of 1% per month from the time of sale until the date of payment.

(Ord. 1400 §8, 1986)

3.56.090 Excessive and Improper Payments

If, upon written application by a taxpayer to the county treasurer for a refund, it appears a tax has been paid in excess of the amount actually due or upon a sale or other transfer declared to be exempt, such excess amount or improper payment shall be refunded by the county treasurer to the taxpayer; provided, that no refund shall be made unless the State has first authorized the refund of an excessive amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation. Any refund made shall be withheld from the next monthly distribution to the City.

(Ord. 1400 §9, 1986)

CHAPTER 3.60

REAL ESTATE EXCISE TAX – REET 2

Sections:

3.60.010 Imposition of an Additional Real Estate Excise Tax
3.60.020 Taxable Events
3.60.030 Consistency with State Tax
3.60.040 Distribution of Tax Proceeds and Limiting the Use Thereof
3.60.050 Seller's Obligation
3.60.060 Lien Provisions
3.60.070 Notation of Payment
3.60.080 Date Payable
3.60.090 Excessive and Improper Payments

3.60.010 Imposition of an Additional Real Estate Excise Tax

There is hereby imposed a tax of ¼ of 1% of the selling price on each sale of real property within the corporate limits of this City, pursuant to RCW 82.46.035.

(Ord. 1855 §1, 1999)

3.60.020 Taxable Events

Taxes imposed herein shall be collected from persons who are taxable by the state under Chapter 82.45 RCW upon the occurrence of any taxable event within the corporate limits of the City.

(Ord. 1855 §2, 1999)

3.60.030 Consistency with State Tax

The taxes imposed herein shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the state under Chapter 82.45 RCW. The provisions of this chapter, to the extent it is not inconsistent with TMC Chapter 3.60, shall apply as though fully set forth herein.

(Ord. 1855 §3, 1999)

3.60.040 Distribution of Tax Proceeds and Limiting the Use Thereof

A. The County Treasurer shall place 1% of the proceeds of the taxes imposed herein in the county current expense fund to defray costs of collection.

B. The remaining proceeds from City taxes imposed herein shall be distributed to the City on a monthly basis, and shall be placed by the Finance Director in the appropriate capital or debt service fund which meets the City's existing capital needs.

C. This section shall not limit the existing authority of this City to impose special assessments on property benefited thereby in the manner prescribed by law.

(Ord. 1855 §4, 1999)

3.60.050 Seller's Obligation

The taxes imposed herein are the obligation of the seller and may be enforced through the action of debt against the seller or in the manner prescribed for the foreclosure of mortgages.

(Ord. 1855 §5, 1999)

3.60.060 Lien Provisions

The taxes imposed herein and any interest or penalties thereon are the specific lien upon each piece of real property sold from the time of sale or until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other.

(Ord. 1855 §6, 1999)

3.60.070 Notation of Payment

The taxes imposed herein shall be paid to and collected by the Treasurer of the county within which is located the real property which was sold. The County Treasurer shall act as agent for the City within the county imposing the tax. The County Treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the County Treasurer for the payment of the tax imposed herein shall be evidence of the satisfaction of the lien imposed in TMC 3.60.060 and may be recorded in the manner prescribed for recording satisfactions or mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the County Recorder for filing or recording until the tax is paid and the stamp affixed thereto; in case the tax is not due on the transfer the instrument shall not be accepted until suitable notation of this is made on the instrument by the County Treasurer.

(Ord. 1855 §7, 1999)

3.60.080 Date Payable

The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within thirty days thereafter, shall bear interest at the rate of 1% per month from the time of sale until the date of payment.

(Ord. 1855 §8, 1999)

3.60.090 Excessive and Improper Payments

If, upon written application by a taxpayer to the County Treasurer for a refund, it appears a tax has been paid in excess of the amount actually due or upon a sale or other transfer declared to be exempt, such excess amount or improper payment shall be refunded by the County Treasurer to the taxpayer; PROVIDED, that no refund shall be made unless the state has first authorized the refund of an excessive amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation. Any refund made shall be withheld from the next monthly distribution to the City.

(Ord. 1855 §9, 1999)

CHAPTER 3.62

NATURAL OR MANUFACTURED GAS USE TAX

Sections:

3.62.010 Use Tax Imposed
3.62.020 Rate of Use Tax Imposed
3.62.030 Administration and Collection of Tax
3.62.040 Consent to Inspection of Records
3.62.050 Authorizing Execution of Contract for Administration
3.62.060 Penalties

3.62.010 Use Tax Imposed

There is imposed a use tax for the purposes authorized by Chapter 82, RCW and as specifically authorized by RCW 82.14.230, for the privilege of using natural gas or manufactured gas in the City as a consumer. The use tax is applied to bulk purchases of gas (brokered), which are allowed to be purchased by certain businesses in the State of Washington. The use tax shall be imposed and collected from those consumers from whom the State use tax is collected pursuant to Chapter 82.14 RCW.

(Ord. 2000 §2 (part), 2002)

3.62.020 Rate of Use Tax Imposed

A. The tax shall be imposed in an amount equal to the value of the article used by the taxpayer multiplied by the rate in effect for the tax on the natural gas businesses imposed in Tukwila under RCW 35.21.870 and Tukwila Municipal Code Section 3.62. The "value of the article used" does not include any amounts that are paid for the hire or use of a natural gas business in transporting the gas subject to tax under this chapter, if those amounts are subject to tax under RCW 82.14.230, if those amounts are subject to tax under RCW 35.21.870, and Tukwila Municipal Code Section 3.62.

B. The tax imposed under this section shall not apply to the use of natural or manufactured gas if the person who sold the gas to the consumer has paid a tax under RCW 35.21.870, with respect to the gas for which exemption is sought under RCW 82.14.230.

C. There shall be a credit against the tax levied under this section in an amount equal to any tax paid by:

1. The person who sold the gas to the consumer when that tax is a gross receipts tax similar to that imposed pursuant to RCW 35.21.870 by another state, with respect to the gas for which a credit is sought under RCW 82.14.230; or

2. The person consuming the gas upon which a use tax similar to the tax imposed by RCW 82.14.230 was paid to another state, with respect to the gas for which a credit is sought under RCW 82.14.230.

(Ord. 2000 §2 (part), 2002)

3.62.030 Administration and Collection of Tax

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050. The tax imposed shall be paid by the consumer.

(Ord. 2000 §2 (part), 2002)

3.62.040 Consent to Inspection of Records

The City consents to the inspection of such records as are necessary to qualify the City for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

(Ord. 2000 §2 (part), 2002)

3.62.050 Authorizing Execution of Contract for Administration

The Finance Director is authorized to enter into a contract with the Department of Revenue for the administration of this tax.

(Ord. 2000 §2 (part), 2002)

3.62.060 Penalties

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor, and upon conviction thereof shall be fined no more than $500.00 or imprisoned for not more than six months, or be punished by both such fine and imprisonment.

(Ord. 2000 §2 (part), 2002)

CHAPTER 3.64

LOCAL IMPROVEMENT GUARANTY FUND

Sections:

3.64.010 Created
3.64.020 Tax Levy
3.64.030 Payment of Defaulted Bond, Coupon or Warrant
3.64.040 Interest – Balance Establishment
3.64.050 Interest From Bank Deposits – LID Fund Surplus
3.64.060 Liability

3.64.010 Created

In accordance with RCW 35.54, the City establishes and creates a fund for the purpose of guaranteeing, to the extent of such fund, the payment of its bonds and warrants issued to pay for any local improvement ordered in any local improvement districts in the City created subsequent to the effective date of the ordinance codified herein. This fund shall be known and designated as "Local Improvement Guaranty Fund."

(Ord. 323 §1, 1961)

3.64.020 Tax Levy

There shall be levied, from time to time as other taxes are levied, such sums as may be necessary to meet the financial requirements of the Local Improvement Guaranty Fund created in this chapter; and wherever the City has paid out of this Guaranty Fund any sum on account for principal and interest on a local improvement bond or warrant hereunder guaranteed, the City, as trustee for such Fund, shall be subrogated to all the rights of the holder of the bond, interest coupon, or warrant so paid; and the proceeds thereof, or of the underlying assessments, shall become a part of the Fund.

(Ord. 323 §2, 1961)

3.64.030 Payment of Defaulted Bond, Coupon or Warrant

Whenever any interest coupon, bond or warrant guaranteed under the provisions of the laws of the State in pursuance of which the ordinance codified herein is passed shall be in default, the City Clerk shall be and is authorized and directed, upon the presentation and delivery of the defaulted bond, coupon or warrant, to execute, sign and deliver to the person or persons presenting the same, in the order of their presentation; and the treasurer shall honor and pay a warrant on the Local Improvement Guaranty Fund in such amount as may be necessary to pay in full any such coupon, bond or warrant with any interest that may be due thereon. Any defaulted coupon, bond or warrant received by the City Clerk under the provisions of this chapter shall be held for the benefit of the Local Improvement Guaranty Fund.

(Ord. 323 §3, 1961)

3.64.040 Interest – Balance Establishment

Warrants drawing interest at a rate not to exceed 6% shall be issued, as other warrants are issued by the City against the Local Improvement Guaranty Fund, to meet any liability accruing against it; and for the purpose of maintaining such Fund the City shall, at the time of making its annual budget and tax levy, provide for the levying of a sum sufficient, with the other resources of the Fund, to pay warrants so issued during the preceding fiscal year, and to establish such balance therein as the City Council may, from time to time, determine to maintain therein; provided, that the levy in any one year shall not exceed 5% of the outstanding obligations guaranteed by the Fund.

(Ord. 323 §4, 1961)

3.64.050 Interest from Bank Deposits – LID Fund Surplus

The City Treasurer is authorized and directed to pay into the Local Improvement Guaranty Fund all interest received from bank deposits of the fund, as well as any surplus remaining in any local improvement district fund guaranteed under said State laws after the payment of all outstanding bonds or warrants payable primarily out of the local improvement district fund.

(Ord. 323 §5, 1961)

3.64.060 Liability

Neither the owner nor the holder of any bond, interest coupon, or warrant issued against a local improvement fund after May 1, 1961 shall have any claim therefor against the City, except for payment from the special assessments made for the improvement for which the bond or warrant was issued, and except as against the Local Improvement Guaranty Fund created in this chapter; and the City shall not be liable to any holder or owner of such bond, interest coupon, or warrant for any loss to the Guaranty Fund occurring in the lawful operation thereof by the City. The remedy of the holder or owner of a bond or warrant in case of nonpayment shall be confined to the enforcement of the assessment and to the Guaranty Fund. A copy of RCW 35.45.070, the provisions of which are included in this section, shall be plainly written, printed or engraved on each bond issued and guaranteed hereunder.

(Ord. 323 §6, 1961)

CHAPTER 3.68

BOND REGISTRATION

Sections:

3.68.010 Findings
3.68.020 Definitions
3.68.030 Registration System – Adopted
3.68.040 Statement of Transfer Restrictions

3.68.010 Findings

The City Council finds that it is in the City's best interest to establish a system of registering the ownership of the City's bonds and obligations in the manner permitted by law.

(Ord. 1338 §2, 1984)

3.68.020 Definitions

The following words shall have the following meanings when used in this chapter:

1. "*Bond*" or "*bonds*" shall have the meaning defined in section 2(1), chapter 167, Laws of 1983, as the same may be from time to time amended.

2. "*City*" means the City of Tukwila, Washington.

3. "*Fiscal agencies*" means the duly appointed fiscal agencies of the State of Washington serving as such at any given time.

4. "*Obligation*" or "*obligations*" shall have the meaning defined in section 2(3), chapter 167, Laws of 1983, as the same from time to time may be amended.

5. "*Registrar*" is the person or persons designated by the City to register ownership of bonds or obligations under this chapter.

(Ord. 1338 §1, 1984)

3.68.030 Registration System – Adopted

The City adopts the following system of registering the ownership of its bonds and obligations:

1. *Registration Requirement* – All bonds and obligations offered to the public, having a maturity of more than one year and issued by the City after June 30, 1983, on which the interest is intended to be exempt from federal income taxation, shall be registered as to both principal and interest as provided in this chapter.

2. *Method of Registration* – The registration of all City bonds and obligations required to be registered shall be carried out either by:

a. A book entry system of recording the ownership of the bond or obligation on the books of the City or the fiscal agencies, whether or not a physical instrument is issued; or

b. By recording the ownership of the bond or obligation and requiring as a condition of the transfer of ownership of any bond or obligation the surrender of the old bond or obligation and either the reissuance of the old bond or obligation or the issuance of a new bond or obligation to the new owners.

No transfer of any bond or obligation subject to registration requirements shall be effective until the name of the new owner and the new owner's mailing address, together with such other information deemed appropriate by the registrar, shall be recorded on the books of the registrar.

3. *Denominations* – Except as may be provided otherwise by the ordinance authorizing their issuance, registered bonds or obligations may be issued and reissued in any denomination up to the outstanding principal amount of the bonds or obligations of which they are a part. Such denominations may represent all or a part of a maturity or several maturities and on reissuance may be in smaller amounts than the individual denominations for which they are reissued.

4. *Appointment of Registrar* – Unless otherwise provided in the ordinance authorizing the issuance of registered bonds or obligations, the City Finance Director shall be the registrar for all registered interest-bearing warrants, installment contracts, interest-bearing leases and other registered bonds or obligations not usually subject to trading, and the fiscal agencies shall be the registrar for all other City bonds and obligations.

5. *Duties of Registrar* –

a. The registrar shall serve as the City's authenticating trustee, transfer agent, registrar and paying agent for all registered bonds and obligations for which he, she, or the finance institution serves as registrar, and shall comply fully with all applicable federal and State laws and regulations respecting the carrying out of those duties.

b. The rights, duties, responsibilities and compensation of the registrar shall be prescribed in each ordinance authorizing the issuance of the bonds or obligations, which rights, duties, responsibilities and compensation shall be embodied in a contract executed by the Mayor and the registrar, except in instances where the fiscal agencies serve as registrar, the City adopts by reference the contract between the State Finance Committee of the State of Washington and the fiscal agencies in lieu of executing a separate contract and prescribing by ordinance the rights, duties, obligations and compensation of the registrar. When the Finance Director serves as registrar, a separate contract shall not be required.

c. In all cases when the registrar is not the fiscal agencies and the obligation is assignable, the ordinance authorizing the issuance of the registered bonds or obligations shall specify the terms and conditions of:

(1) Making payments of principal and interest;

(2) Printing any physical instruments, including the use of identifying numbers or other designation;

(3) Specifying record and payment dates;

(4) Determining denominations;

(5) Establishing the manner of communicating with the owners of the bonds or obligations;

(6) Establishing the methods of receipting for the physical instruments for payment of principal, the destruction of such instruments and the certification of such destruction;

(7) Registering or releasing security interests, if any; and

(8) Such other matters pertaining to the registration of the bonds or obligations authorized by such ordinance as the City may deem to be necessary or appropriate.

(Ord. 1338 §3, 1984)

3.68.040 Statement of Transfer Restrictions

Any physical instrument issued or executed by the City subject to registration under this chapter shall state on its face that the principal of and interest on the bonds or obligations shall be paid only to the owner thereof registered as such on the books of the registrar as of the record date defined in the instrument and to no other person, and that such instrument, either principal or interest, may not be assigned except on the books of the registrar.

(Ord. 1338 §4, 1984)

CHAPTER 3.72

BUILDING AND LAND ACQUISITION FUND

Sections:

3.72.010 Created
3.72.020 Budgeting or Accounting Entity
3.72.030 Activities – Purposes

3.72.010 Created

There is created within the City a fund to be known as the "Building and Land Acquisition Fund."

(Ord. 654 §1, 1970)

3.72.020 Budgeting or Accounting Entity

The Fund shall be the budgeting or accounting entity authorized for the specific activities and purposes mentioned in TMC 3.72.030.

(Ord. 654 §2, 1970)

3.72.030 Activities – Purposes

The specific activities and purposes of the Fund are for the acquisition of land; the development of lands; the construction of buildings and structures other than buildings all for municipal purposes as determined by the City Council.

(Ord. 654 §3, 1970)

CHAPTER 3.76

WATER SYSTEM CUMULATIVE RESERVE FUND

Sections:

3.76.010 Established
3.76.020 Accumulation and Expenditure of Moneys
3.76.030 Moneys to be Budgeted by City

3.76.010 Established

There is established within the City a Cumulative Reserve Fund for the renewal and replacement of existing plant and equipment for the existing water system.

(Ord. 1192 §1, 1980)

3.76.020 Accumulation and Expenditure of Moneys

The moneys in this Fund shall be accumulated and expenditures of these funds shall be determined and approved by the City Council.

(Ord. 1192 §2, 1980)

3.76.030 Moneys to be Budgeted by City

This Fund shall accumulate moneys as budgeted by the City.

(Ord. 1192 §3, 1980)

CHAPTER 3.80

EQUIPMENT RENTAL AND REPLACEMENT FUND

Sections:

3.80.010 Established
3.80.020 Purpose of Fund
3.80.030 Sources of Revenue
3.80.040 Rental Rates
3.80.050 Administration
3.80.060 Reporting and Review

3.80.010 Established

The fund is to be known as the Equipment Rental and Replacement (ER&R) Fund, pursuant to RCW 35.21.088, for the purpose of operations, supplies, repairs, maintenance, and replacement of the City's vehicles and related equipment.

(Ord. 2427 §2, 2013)

3.80.020 Purpose of Fund

The purpose of the Equipment Rental and Replacement Fund shall be for the control, operation, and maintenance of the City's fleet equipment, and for the rental of such equipment to the various City departments at rates sufficient to meet the costs of operation and to provide funds for acquisition and replacement of covered equipment. Equipment in the ER&R Fund must have a replacement value of at least $5,000. All City vehicles will be included, as well as other equipment that meets the value threshold and requires maintenance by the Public Works Department's Fleet Division.

(Ord. 2427 §3, 2013)

3.80.030 Sources of Revenue

A. The Equipment Rental and Replacement Fund shall obtain its funding by any of the following:

1. Direct appropriation in the biennial budget;
2. Budget transfer made by ordinance from other funds of the City;
3. From proceeds received from the rental of any equipment owned by the fund to other departments, offices, or funds of the City. This shall include transfers from other funds or direct payment of amounts received for the use of such equipment on reimbursable projects performed by the City;
4. From the sale of any equipment in the ER&R Fund.

B. The funds included in the Equipment Rental Fund for the origination of the system were detailed in City of Tukwila Ordinance No. 1309, as well as calculations related to valuations of the existing equipment at the time of the creation of the Equipment Rental Fund.

(Ord. 2427 §4, 2013)

3.80.040 Rental Rates

A. The administrator of the ER&R Fund or designee shall establish a schedule of reasonable rental rates and other charges sufficient to cover the maintenance, operation, and replacement of the equipment. The rates shall take into consideration the costs of operating supplies, maintenance expenses, insurance, depreciation, and other direct and indirect costs. There shall be a contingency for the purpose of adding additional equipment and replacement of old equipment, including shop and administrative equipment and other items that may be reasonable or necessary in the operation of the ER&R Fund.

B. The annual equipment replacement charge will be determined by dividing estimated years of life into the estimated purchase price and charging the home unit on a monthly basis. Shared equipment may be charged on a pro rata share basis.

C. Replacement exceptions occur when the replacement item is over 10 percent of the estimated cost. The home unit is then responsible to fund the difference or, if an addition to the fleet is proposed, the home unit will fund the entire initial purchase. Departments will also have the ability to set aside funds for future purchases, enhancing the ability to plan for additional capital equipment fleet requirements. These processes will be accomplished through the ER&R transfer procedures.

(Ord. 2427 §5, 2013)

3.80.050 Administration

The Public Works Department will maintain the assigned equipment and provide the detailed records for the equipment replacement plan. All labor, materials, repairs, replacements and other costs will flow through this system and provide the basis for reporting. In addition, because this is a proprietary fund, it will be maintained in a manner similar to the Water and Sewer Funds. Reconciliation with the Finance Department will occur annually by the last day of February, following the close of the fiscal year.

(Ord. 2427 §6, 2013)

3.80.060 Reporting and Review

An equipment replacement plan will be approved in each adopted budget. Criteria for replacement will vary depending on fleet management best practices, type of equipment, and meeting the operational needs of the home unit.

(Ord. 2427 §7, 2013)

CHAPTER 3.84

FEDERAL SHARED REVENUE FUND

Sections:

3.84.010 Established

3.84.010 Established

There is hereby created and established a special fund No. 199, to be designated as the "Federal Shared Revenue Fund," into which fund entitlements received from federal revenue sharing disbursements shall be placed, and from which disbursements and transfers to City departments shall be made in accordance with federal statutes, Treasury Department regulations, and Division of Municipal Corporation directives.

(Ord. 754 §1, 1973)

CHAPTER 3.90

MULTI-FAMILY RESIDENTIAL PROPERTY TAX EXEMPTION

Sections:

3.90.010 Purpose
3.90.020 Definitions
3.90.030 Residential Targeted Area – Criteria – Designation – Recession
3.90.040 Tax Exemption for Multi-Family Housing in Residential Targeted Areas Authorized
3.90.050 Project Eligibility
3.90.060 Application Procedure – Fee
3.90.070 Application Review – Issuance of Conditional Certificate – Denial – Appeal
3.90.080 Extension of Conditional Certificate
3.90.090 Final Certificate – Application – Issuance – Denial – Appeal
3.90.100 Annual Certification
3.90.110 Appeals to the Hearing Examiner

3.90.010 Purpose

The purposes of this chapter are:

1. To encourage increased residential opportunities, including affordable housing opportunities, and to stimulate the construction of new multi-family housing within a portion of the Tukwila Urban Center's Transit Oriented Development district.

2. To accomplish the planning goals required under the Washington State Growth Management Act, Chapter 36.70A RCW and Countywide Planning Policies as implemented by the City's Comprehensive Plan.

(Ord. 2462 §3, 2014)

3.90.020 Definitions

As used in this chapter, unless the context or subject matter clearly requires otherwise, the words or phrases defined in this section shall have the indicated meanings:

A. "Administrator" shall mean the Economic Development Administrator of the City of Tukwila or his/her designee.

B. "Affordable housing" means residential housing that is rented by a person or household whose monthly housing costs, including utilities other than telephone, do not exceed 30 percent of the household's monthly income. For the purposes of housing intended for owner occupancy, "affordable housing" means residential housing that is within the means of low- or moderate-income households.

C. "High cost area" means a county where the third quarter median house price for the previous year as reported by the Washington Center for Real Estate Research at Washington State University is equal to or greater than 130 percent of the statewide median house price published during the same time period.

D. "Household" means a single person, family, or unrelated persons living together.

E. "Low-income household" means a single person, family, or unrelated persons living together whose adjusted income is at or below 80 percent of the median family income, adjusted for family size, for the county where the project is located, as reported by the United States Department of Housing and Urban Development. For cities located in high-cost areas, "low-income household" means a household that has an income at or below 100 percent of the median family income adjusted for family size, for the county where the project is located.

F. "Moderate-income household" means a single person, family, or unrelated persons living together whose adjusted income is more than 80 percent but is at or below 115 percent of the median family income, adjusted for family size, for the county where the project is located, as reported by the United States Department of Housing and Urban Development. For cities located in high-cost areas, "moderate-income household" means a household that has an income that is more than 100 percent, but at or below 150 percent, of the median family income adjusted for family size, for the county where the project is located.

G. "Multi-family housing" means a building having four or more dwelling units not designed or used as transient accommodations and not including hotels and motels. Multi-family units may result from new construction or rehabilitation or conversion of vacant, underutilized, or substandard buildings to multi-family housing.

H. "Owner" means the property owner of record.

I. "Owner occupied" means a residential unit that is rented for fewer than 30 days per calendar year.

J. "Permanent residential occupancy" means multi-family housing that is either owner occupied or rented for periods of at least one month.

K. "Residential targeted area" means the area within the boundary as designated by TMC Section 3.90.030.

L. "Urban Center" means a compact, identifiable district where urban residents may obtain a variety of products and services. An urban center must contain:

1. Several existing or previous, or both, business establishments that may include but are not limited to shops, offices, banks, restaurants, governmental agencies;

2. Adequate public facilities including streets, sidewalks, lighting, transit, domestic water, and sanitary sewer systems; and

3. A mixture of uses and activities that may include housing, recreation, and cultural activities in association with either commercial or office or both uses.

(Ord. 2462 §4, 2014)

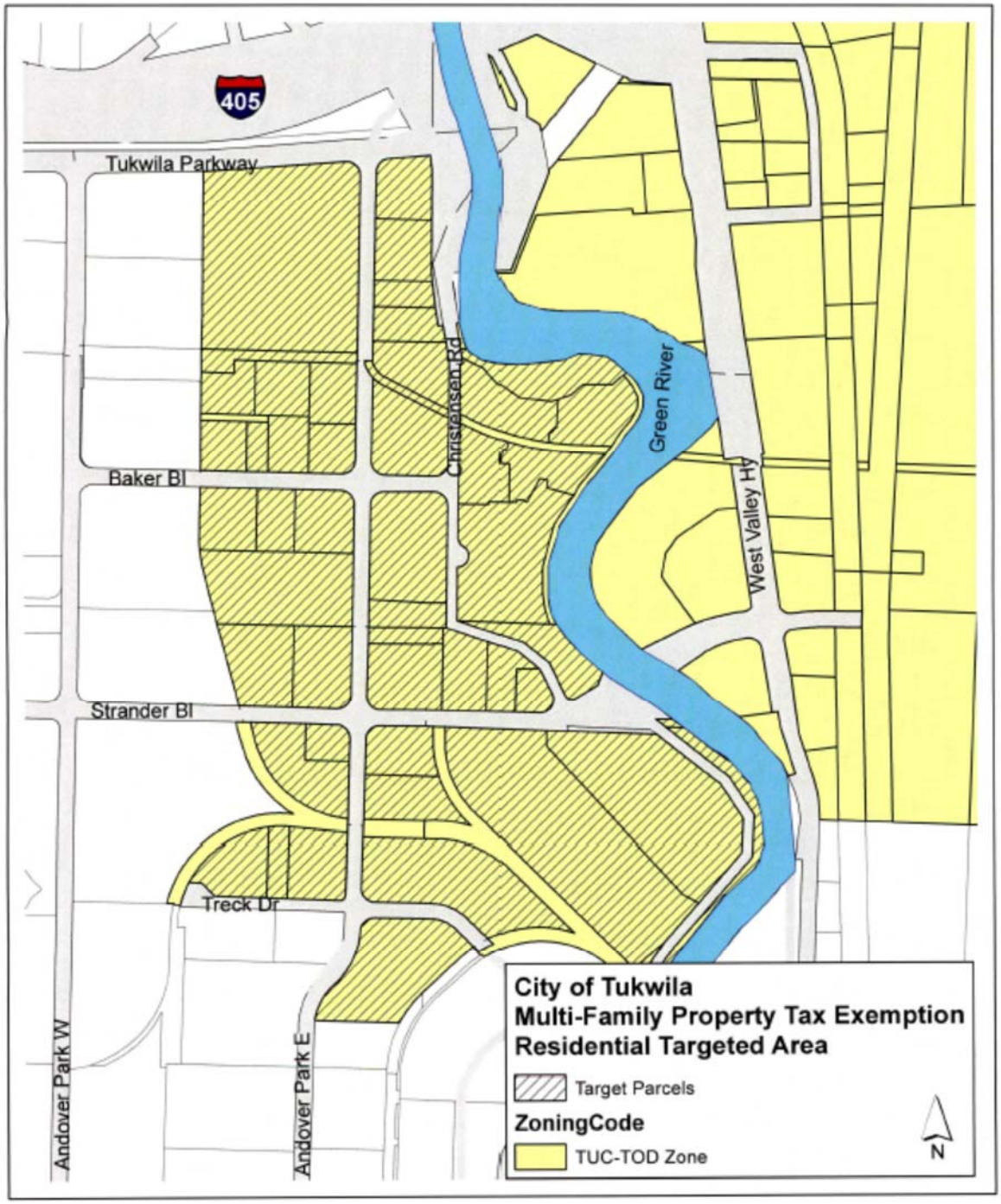
3.90.030 Residential Targeted Area — Criteria — Designation — Recession

A. The boundary of the residential targeted area is that portion of the Tukwila Urban Center zone's Transit Oriented Development district that lies west of the Green River as shown below in *Figure 3-1*.

B. If a part of any legal lot is within the residential targeted area, then the entire lot shall be deemed to lie within such residential targeted area.

(Ord. 2462 §5, 2014)

Figure 3-1: Map of Targeted Residential Area



3.90.040 Tax Exemption for Multi-Family Housing in Residential Targeted Areas Authorized

A. Duration of Exemption. The value of improvements qualifying under this chapter will be exempt from ad valorem property taxation, as follows:

1. For 8 successive years beginning January 1 of the year immediately following the calendar year of issuance of the certificate of tax exemption; or

2. For 12 successive years beginning January 1 of the year immediately following the calendar year of issuance of the certificate of tax exemption, if the property otherwise qualifies for the exemption under Chapter 84.14 RCW and meets the conditions in this subsection. For the property to qualify for the 12-year exemption under this subsection, the applicant must commit to renting or selling at least 20 percent of the multi-family housing units as affordable housing units to low- and moderate-income households. In the case of the projects intended exclusively for owner occupancy, the minimum requirement of this subsection may be satisfied solely through housing affordable to moderate-income households.

B. Limits of Exemption.

1. The property tax exemption does not apply to the value of land or to the value of non-housing-related improvements not qualifying under RCW 84.14.

2. This chapter does not apply to increases in assessed valuation made by the assessor on non-qualifying portions of building and value of land, nor to increases made by lawful order of the King County Board of Equalization, the Department of Revenue, or King County, to a class of property throughout the county or specific area of the county to achieve uniformity of assessment of appraisal required by law.

3. The property tax exemption only applies to the value of improvements used for permanent residential occupancy.

(Ord. 2462 §6, 2014)

3.90.050 Project Eligibility

A. To be eligible for exemption from property taxation under this chapter, the residential units must satisfy all of the following criteria:

1. The units must be located in the residential targeted area.

2. The units must be within a residential or mixed-use structure containing at least four dwelling units.

3. The units must have an average size of at least 500 square feet per unit.

4. A minimum of 15 percent of the units must be at least 900 square feet and contain at least two bedrooms.

5. The units must be designed and used for permanent residential occupancy.

6. Each unit must have its own private bathroom and private kitchen. Residential projects that utilize common kitchens and/or common bathrooms are not eligible.

7. The entire property shall comply with all applicable zoning requirements, land use regulations, environmental requirements, building codes and fire code requirements, as outlined in the Tukwila Municipal Code.

8. The units must be constructed and receive a certificate of occupancy after this ordinance takes effect

9. The units must be completed within 3 years from the date of issuance of the conditional certificate of acceptance of tax exemption by the City, or within authorized extension of this time limit.

B. In addition to the requirements listed in TMC Section 3.90.050 (A), residential units that request the 12-year property tax exemption, as permitted by TMC Section 3.90.040 (A)(2), must also satisfy the following requirements:

1. The mix and configuration of housing units (e.g., studio, one-bedroom, two-bedroom, etc.) used to meet the requirement for affordable units under TMC Section 3.90.050 shall be substantially proportional to the mix and configuration of the total housing units in the project.

2. For owner-occupied projects, the contract with the City required under TMC Section 3.90.070 shall identify which units meet the affordability criteria.

(Ord. 2462 §7, 2014)

3.90.060 Application Procedure — Fee

A. The owner of property applying for exemption under this chapter shall submit an application to the Administrator, on a form established by the Administrator. The owner shall verify the contents of the application by oath or affirmation. The application shall contain the following information:

1. A brief written description of the project, including phasing if applicable, that states which units are proposed for the exemption and whether the request is for 8 or 12 years.

2. Preliminary schematic site and floor plans of the multi-family units and the structure(s) in which they are proposed to be located.

3. A table of all units in the project listing unit number, square footage, unit type (studio, one bedroom, etc.), and indicating those proposed for the exemption.

4. If applicable, information describing how the applicant will comply with the affordability requirements in TMC Sections 3.90.040 and 3.90.050.

5. A statement from the owner acknowledging the potential tax liability when the property ceases to be eligible for exemption under this chapter.

6. Any other information deemed necessary or useful by the Administrator.

B. At the time of application under this section, the applicant shall pay to the City an initial application fee of $500 or as otherwise established by ordinance or resolution. If the application is denied, the City may retain that portion of the application fee attributable to its own administrative costs and refund the balance to the applicant.

C. The complete application shall be submitted any time before, but no later than, the date the certificate of occupancy is issued under Title 16 of the Tukwila Municipal Code.

D. After December 31, 2016, the City will no longer accept applications.

(Ord. 2462 §8, 2014)

3.90.070 Application Review — Issuance of Conditional Certificate — Denial — Appeal

A. The Administrator shall approve or deny an application under this chapter within 90 days of receipt of the complete application. The Administrator shall use the criteria listed in TMC Chapter 3.90 and Chapter 84.14 RCW to review the proposed application. If the application is approved, the owner shall enter into a contract with the City regarding the terms and conditions of the project and eligibility for exemption under this Chapter. The Mayor shall be the authorized signatory to enter into the contract on behalf of the City. Following execution of the contract, the Administrator shall issue a conditional certificate of acceptance of tax exemption. The certificate must contain a statement by the Administrator that the property has complied with the required finding indicated in RCW 84.14.060. The conditional certificate shall expire 3 years from the date of approval unless an extension is granted as provided in this chapter.

B. If the application is denied, the Administrator shall issue a Notice of Denial stating in writing the reasons for the denial and send the Notice of Denial to the applicant's last known address within 10 days of the denial.

C. An applicant may appeal the Administrator's notice of denial of the application to the City Council by filing a notice of appeal with the City Clerk within 30 days of receipt of the Administrator's notice of denial and paying a fee of $500 or as otherwise established by ordinance or resolution. The appellant shall provide a statement regarding the basis for the appeal. The closed record appeal before the City Council shall be based upon the record before the Administrator, and the Administrator's decision shall be upheld unless the applicant can show that there is no substantial evidence on the record to support the Administrator's decision. The City Council decision on appeal is final.

(Ord. 2462 §9, 2014)

3.90.080 Extension of Conditional Certificate

The conditional certificate may be extended by the Administrator for a period not to exceed 24 consecutive months. The applicant shall submit a written request stating the grounds for the extension, together with a fee as established by ordinance or resolution. The Administrator may grant an extension if the Administrator determines that:

1. The anticipated failure to complete construction or rehabilitation within the required time period is due to circumstances beyond the control of the owner;

2. The owner has been acting and could reasonably be expected to continue to act in good faith and with due diligence; and

3. All the conditions of the original contract between the owner and the City will be satisfied upon completion of the project.

(Ord. 2462 §10, 2014)

3.90.090 Final Certificate — Application — Issuance — Denial — Appeal

A. After completion of construction as provided in the contract between the owner and the City, after issuance of a certificate of occupancy and prior to expiration of the conditional certificate of exemption, the applicant may request a final certificate of tax exemption. The applicant shall file with the Administrator such information as the Administrator may deem necessary or useful to evaluate eligibility for the final certificate, and shall include:

1. A statement of expenditures made with respect to each multi-family housing unit, including phasing if applicable, and the total expenditures made with respect to the entire property.

2. A description of the completed work and a statement of qualification for the exemption.

3. A statement that the work was completed within the required 3-year period or any approved extension.

4. If applicable, information on the applicant's compliance with the affordability requirements in TMC Sections 3.90.040 and 3.90.050.

B. Within 30 days of receipt of all materials required for a final certificate, the Administrator shall determine whether the completed work is consistent with the application and contract approved by the Mayor and is qualified for limited exemption under Chapter 84.14 RCW, and which specific improvements completed meet the requirements of this chapter and the required findings of RCW 84.14.060.

C. If the Administrator determines that the project has been completed in accordance with TMC Section 3.90.090 (A), the City shall file a final certificate of tax exemption with the assessor within 10 days of the expiration of the 30-day period provided under TMC Section 3.90.090 (B).

D. The Administrator is authorized to cause to be recorded, or to require the applicant or owner to record, in the real property records of the King County Department of Records and Elections, the contract with the City required under TMC Section 3.90.070 and such other document(s) as will identify such terms and conditions of eligibility for exemption under this chapter as the Administrator deems appropriate for recording, including requirements under this chapter relating to affordability of units.

E. The Administrator shall notify the applicant in writing that the City will not file a final certificate if the Administrator determines that the project was not completed within the required 3-year period or any approved extension, or was not completed in accordance with TMC Section 3.90.090 (B); or if the Administrator determines that the owner's property is not otherwise qualified under this chapter or if the owner and the Administrator cannot agree on the allocation of the value of the improvements allocated to the exempt portion of rehabilitation improvements, new construction and multi-use new construction.

F. The applicant may appeal the City's decision to not file a final certificate of tax exemption to the City's Hearing Examiner within 30 days of issuance of the Administrator's notice as outlined in TMC Section 3.90.110.

(Ord. 2462 §11, 2014)

3.90.100 Annual Certification

A. A residential unit or units that receive a tax exemption under this chapter shall continue to comply with the contract and the requirements of this chapter in order to retain its property tax exemption.

B. Within 30 days after the first anniversary of the date the City filed the final certificate of tax exemption and each year for the tax exemption period, the property owner shall file a certification with the Administrator, verified upon oath or affirmation, which shall contain such information as the Administrator may deem necessary or useful, and shall include the following information:

1. A statement of occupancy and vacancy of the multi-family units during the previous year.

2. A certification that the property has not changed use since the date of filing of the final certificate of tax exemption and continues to be in compliance with the contract with the City and the requirements of this chapter.

3. A description of any improvements or changes to the property made after the filing of the final certificate or last declaration, as applicable.

4. If applicable, information demonstrating the owner's compliance with the affordability requirements of TMC Sections 3.90.040 and 3.90.050, including:

a. The total monthly rent or total sale amount of each unit; and

b. The income of each renter household at the time of initial occupancy and the income of each initial purchaser of owner-occupied units at the time of purchase for each of the units receiving a tax exemption.

5. The value of the tax exemption for the project.

6. Any additional information requested by the City in regard to the units receiving a tax exemption (pursuant to meeting any reporting requirements under Chapter 84.14 RCW).

C. Failure to submit the annual declaration may result in cancellation of the tax exemption pursuant to this section.

D. For the duration of the exemption granted under this chapter, the property shall have no violation of applicable zoning requirements, land use regulations, building codes, fire codes, and housing codes contained in the Tukwila Municipal Code for which the designated City department shall have issued a Notice and Order and that is not resolved within the time period for compliance provided in such Notice and Order.

E. For owner-occupied affordable units, in addition to any other requirements in this Chapter, the affordable owner-occupied units must continue to meet the income eligibility requirements of TMC Section 3.90.040. In the event of a sale of an affordable owner-occupied unit to a household other than an eligible household, or at a price greater than prescribed in the contract referenced in TMC Section 3.90.070, the property tax exemption for that affordable owner-occupied unit shall be canceled pursuant to this section.

F. For property with renter-occupied dwelling units, in addition to any other requirements in this chapter, the affordable renter-occupied units must continue to meet the income eligibility requirements of TMC Section 3.90.040. In the event of a rental of an affordable renter-occupied unit to a household other than an eligible household, or at a rent greater than prescribed in the contract referenced in TMC Section 3.90.040, the property tax exemption for the property shall be canceled pursuant to this section.

G. If the owner converts the multi-family housing to another use, the owner shall notify the Administrator and the County Assessor within 60 days of the change in use. Upon such change in use, the tax exemption shall be canceled pursuant to this section.

H. The Administrator shall cancel the tax exemption for any property or individual unit that no longer complies with the terms of the contract or with the requirements of this chapter. Upon cancellation, additional taxes, interest and penalties shall be imposed pursuant to state law. Upon determining that a tax exemption shall be canceled, the Administrator shall notify the property owner by certified mail, return receipt requested. The property owner may appeal the determination by filing a notice of appeal within 30 days of the date of notice of cancellation, specifying the factual and legal basis for the appeal. The appeal shall be heard by the Hearing Examiner pursuant to TMC Section 3.90.110.

(Ord. 2462 §12, 2014)

3.90.110 Appeals to the Hearing Examiner

A. The City's Hearing Examiner is provided jurisdiction to hear appeals of the decisions of the Administrator to deny issuance of a final certificate of tax exemption or cancel tax exempt status. All appeals shall be closed record and based on the information provided to the Administrator when the administrative decision was made.

B. The Hearing Examiner's procedures, as adopted by City Council resolution, shall apply to hearings under this chapter to the extent they are consistent with the requirements of this chapter and Chapter 84.14 RCW. The Hearing Examiner shall give substantial weight to the Administrator's decision and the burden of proof shall be on the appellant. The decision of the Hearing Examiner constitutes the final decision of the City. An aggrieved party may appeal the decision to Superior Court under RCW 34.05.510 through 34.05.598 if the appeal is properly filed within 30 days of the date of the notification by the City to the appellant of that decision.

(Ord. 2462 §13, 2014)

Figure 3-1

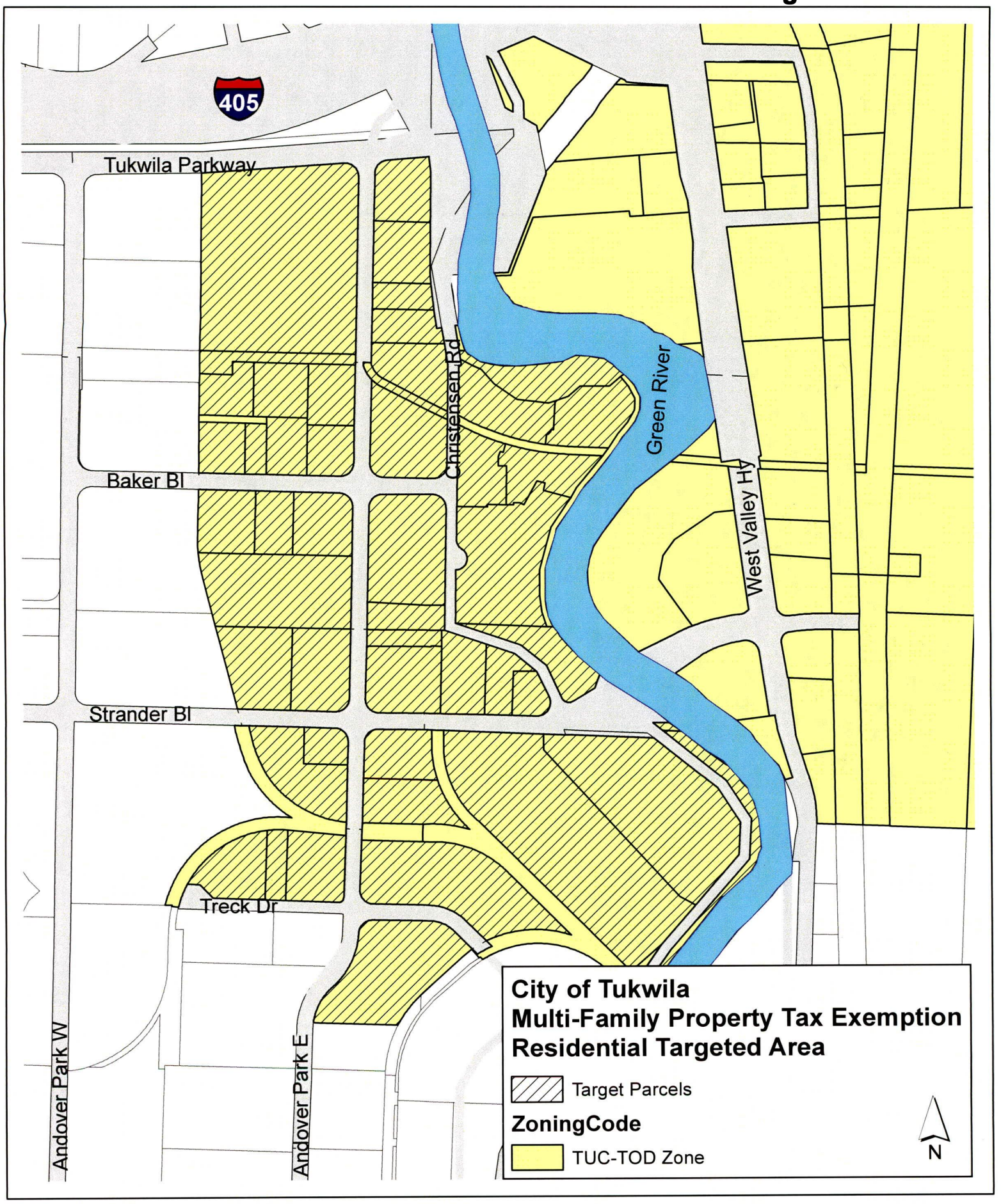


Figure A