

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 1874

AN ORDINANCE amending Ordinance Nos. 1312, Section 4; 1629, Section 2; 1464, Section 2; 24, Section 21; and, Bellevue City Code, Chapter 5.04, authorizing the City Manager to designate the City employee or agent whose duty it shall be to administer the Business and Occupation Tax of the City of Bellevue.

WHEREAS, responsibility for the administration of the Business and Occupation Tax, Chapter 5.04 of the Bellevue City Code, is presently assigned to the City Clerk by Ordinance Nos. 1312, Section 4, 1629, Section 2, 1464, Section 2 and 24, Section 21; and

WHEREAS, the duties assigned to the City Clerk in Chapter 5.04 of the Bellevue City Code are now being performed by personnel in the Finance Department; and

WHEREAS, it is desirable to amend the Bellevue City Code to provide for the most efficient collection of the Business and Occupation Tax; now, therefore

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON, DOES ORDAIN AS FOLLOWS:

Section 1. Ordinance No. 1312, Section 4, paragraph 9, and Bellevue City Code, Section 5.04.026, paragraph 8, are hereby amended to read as follows:

CLERK: The word "Clerk" shall mean ~~the City Clerk of the City of Bellevue~~, such City employee or agent as the City Manager shall designate.

Section 2. Ordinance No. 1629, Section 2 and Bellevue City Code, Section 5.04.110 are hereby amended to read as follows:

5.04.110 Certificate of registration. No person, whether subject to the payment of a tax or not, shall engage in any business or activity in the City for which a license fee or tax is imposed by this chapter without first having obtained and being the holder of a valid and subsisting certificate of registration to be known as a "registration certificate," issued under the provisions of this chapter, as herein-after provided, and without paying the business tax imposed by this chapter. The fee or tax imposed for the privilege of engaging in business within the City shall be the fee or tax imposed by this chapter and, in addition, the sum of one dollar as a registration fee, which shall accompany the application for the certificate of registration. Applications for the certificate shall be made to and be issued by the City Clerk on forms provided by the City.

Any applicant for a certificate of registration which is not a natural person but is one of the legal entities included within the definition of "person" in Section 5.04.020 of the Bellevue City Code shall include in such application the name and address of an individual, resident within King County, Washington, who is a principal officer, trustee, partner, joint venturer, or other representative of the applicant, as the case may be, who may be contacted by an administrative official of the City to supply information about the applicant relevant to its tax status and who shall be a person authorized to receive, on behalf

of the applicant, any legal process related to such tax status. Any present holder of a certificate of registration, for such certificate holder, may be required to furnish the name and address of an individual as described in the foregoing sentence, upon written request by the City Clerk.

The certificate shall be personal and nontransferable. In case business is transacted at two or more separate places by one taxpayer, a separate certificate for each place at which business is transacted shall be required; but for such additional certificates no additional one dollar registration fee shall be required. Each certificate shall be numbered, shall show the name, place and character of the business of the taxpayer within the City, such other information as the City Clerk shall deem necessary, and shall at all times be conspicuously posted in the place of business for which it is issued. Where place of business of the taxpayer is changed, within the City, the taxpayer shall return to the City Clerk the certificate and a new certificate shall be issued free of charge for the new place of business.

Upon ceasing to do business within the City, the registrant shall surrender the certificate of registration to the City Clerk with notification of such cessation of business within the City.

No person to whom a certificate of registration has been issued pursuant to this chapter shall suffer or allow any other person for whom a separate certificate is required to operate under or display his certificate, nor shall such other person operate under or display such certificate.

Section 3. Ordinance No. 1464, Section 2 and Bellevue City Code, Section 5.04.180 are hereby amended to read as follows:

5.04.180 Application and returns confidential. The applications and returns made to the Clerk pursuant to this chapter shall not be made public, nor shall they be subject to the inspection of any person except the Mayor, City Manager, Corporation Counsel, City Clerk or authorized agent, and members of the City Council; and it shall be unlawful for any person to make public or to inform any other person as to the contents of or any information contained in or to permit inspection of any application or return; provided however, that the foregoing shall not be construed to prohibit the Clerk from making known or revealing facts or information contained in any return filed by any taxpayer or disclosed in any investigation or examination of the taxpayer's books and records to the State of Washington Department of Revenue for official purposes, but only if the statutes of the State of Washington grant substantially similar privileges to the proper officers of the City of Bellevue.

Section 4. Ordinance No. 24, Section 21, paragraph 1, and Bellevue City Code, Section 5.04.210 are hereby amended to read as follows:

Section 21. Appeals to City Council. Any taxpayer aggrieved by the amount of the fee or tax found by the Clerk to be required under the provisions of this ordinance, may appeal to the City Council from such finding by filing a written notice of appeal with the City Clerk within five days from the time such taxpayer was given notice of such amount. The Clerk shall, as soon as practicable, fix a time and place for the hearing of such appeal, which time shall be not more than ten (10) days after the filing of the notice of appeal, and he shall cause a notice of the time and place thereof to be mailed to the appellant. At such hearing the taxpayer shall be entitled to be heard and to introduce evidence in his own behalf. The City Council shall thereupon

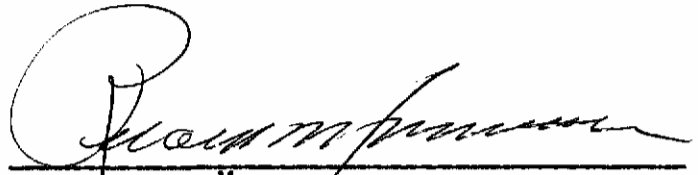
1874  
11-30-72

ascertain the correct amount of the fee or tax by resolution and the City Clerk shall immediately notify the appellant thereof by mail, which amount, together with costs of the appeal, if appellant is unsuccessful therein, must be paid within three days after such notice is given.

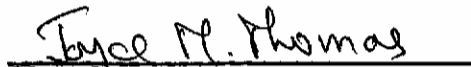
Section 5. This ordinance shall take effect and be in force five days after its passage, approval and legal publication.

PASSED by the City Council this 12 day of December, 1972, and signed in authentication of its passage this 12 day of December, 1972.


(SEAL)

  
\_\_\_\_\_  
Mayor

Approved as to form:

  
\_\_\_\_\_  
City Attorney

Attest:

  
\_\_\_\_\_  
City Clerk

Published December 21, 1972