

ORIGINAL

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 4843

AN ORDINANCE relating to the utility occupation tax and utility tax relief; amending Section 2 (parts) of Ordinance No. 4841 and Sections 4.10.055 and .060 of the Bellevue City Code; and establishing an effective date.

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

Section 1. Section 2 (part) of Ordinance No. 4841 and Section 4.10.055 of the Bellevue City Code are amended to read as follows:

**4.10.055 Utility Tax Relief.**

There is granted to persons who meet the qualifications and requirements of Sections 4.10.060 and 4.10.065, relief from the utility occupation tax of the City as follows:

- A. For all billings paid directly or indirectly by the person during a calendar year for service charges to any organization which paid the utility occupation tax of the City in 1995, the City shall pay to such person a "reimbursement" in an amount equal to the utility tax which applied to such billings or, in lieu thereof, at the election of the person, a minimum amount determined in accordance with Section 4.10.055 (C).
- B. For all billings paid directly or indirectly by the person during a calendar year for service charges to any organization which paid the utility occupation tax of the City in 1996 or subsequent years, the City is authorized to pay to such person a "reimbursement" in a maximum amount determined in accordance with Section 4.10.055(D); provided, that the total amount of all reimbursements paid pursuant to this subsection shall not exceed the total dollar amount established through the budget process.
- C. The amount of minimum relief under Section 4.10.055(A) for calendar year 1995 is sixty-four dollars, prorated for each month of residency in the City.
- D. The amount of maximum relief under Section 4.10.055(B) for a calendar year is seventy dollars and shall be adjusted for calendar year 1997 and each subsequent year in accordance with Section 4.10.070, prorated for each month of residency in the City.

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Section 2. Section 2 (part) of Ordinance No. \_\_\_\_\_ and Section 4.10.060 of the Bellevue City Code are amended to read as follows:

**4.10.060 Utility Tax Relief - Qualifications.**

A. To qualify for the relief set forth in Section 4.10.055(A), a person must be requesting reimbursement for the effect of City utility occupation taxes imposed in 1995 and must:

1. Meet one of the following criteria:
  - a. Be sixty-two years of age or older at all times during any period for which "reimbursement" is requested; or
  - b. Be permanently disabled under the definitions of subsections (2) or (3)(A), (3)(B) or (3)(C) of 42 U.S.C. Section 1382c(a) and receiving funds from a disability program such as Supplemental Security Income, Social Security Disability Insurance or Disabled Veterans payments; and
2. Have an income during the calendar year, or part thereof, for which a "reimbursement" is requested from all sources whatsoever, not exceeding fifty percent of the median income level for such calendar year for the Seattle-Bellevue-Everett Primary Metropolitan Statistical Area (PMSA) per household as published by the Secretary of Housing and Urban Development. If the annual update of the PMSA is not available, the median income level shall be determined by adjusting the prior year median income level in accordance with Section 4.10.070. As used in this subsection, "income" means:
  - a. "Disposable income," as that term is defined in RCW 84.36.383, as it may be amended or replaced from time to time, plus
  - b. The aggregate value of all gifts received during the calendar year for which a "reimbursement" is requested, excluding the first five thousand and eight dollars and sixty-nine cents thereof.

The aggregate value of gifts excludable from income as provided in this Section shall be adjusted for the calendar year 1997 and each subsequent calendar year in accordance with Section 4.10.070; and

3. Have been a resident of the dwelling unit within the City at all times during any period for which a reimbursement is requested, and have contributed to the payment of City utility charges from his or her income or resources.
- B. To qualify for the relief set forth in Section 4.10.055(B), a person must be requesting reimbursement for the effect of City utility occupation taxes imposed in 1996 or subsequent tax years and must:
1. Have an income during the calendar year, or part thereof, for which a "reimbursement" is requested from all sources whatsoever, not exceeding fifty percent of the median income level for such calendar year for the Seattle-Bellevue-Everett Primary Metropolitan Statistical Area (PMSA) per household as published by the Secretary of Housing and Urban Development. If the annual update of the PMSA is not available, the median income level shall be determined by adjusting the prior year median income level in accordance with Section 4.10.070. As used in this subsection, "income" means:
    - a. "Disposable income," as that term is defined in RCW 84.36.383, as it may be amended or replaced from time to time, plus
    - b. The aggregate value of all gifts received during the calendar year for which a "reimbursement" is requested, excluding the first five thousand and eight dollars and sixty-nine cents thereof.

The aggregate value of gifts excludable from income as provided in this Section shall be adjusted for the calendar year 1997 and each subsequent calendar year in accordance with Section 4.10.070; and

2. Have been a resident of the dwelling unit within the City at all times during any period for which a reimbursement is requested, and have contributed to the payment of City utility charges from his or her income or resources.

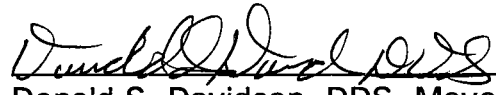
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Section 3. The provisions of Sections 1 and 2 of this ordinance shall take effect and be in force on January 1, 1996.

Section 4. This ordinance shall take effect and be in force five (5) days after passage and legal publication.

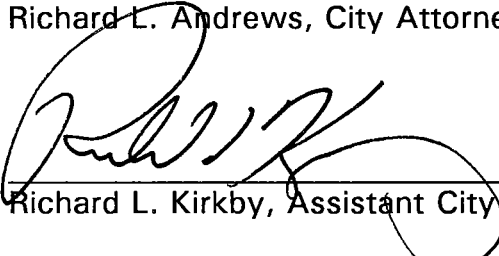
PASSED by the City Council this 11<sup>th</sup> day of December, 1995, and signed in authentication of its passage this 11<sup>th</sup> day of December, 1995.

(SEAL)

  
Donald S. Davidson, DDS, Mayor

Approved as to form:

Richard L. Andrews, City Attorney

  
Richard L. Kirkby, Assistant City Attorney

Attest:

  
Myrna L. Basich, City Clerk

Published December 15, 1995