

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 4923

AN ORDINANCE relating to the utility tax relief program; amending Section 3 (parts) of Ordinance No. 4841, as amended, and Sections 4.10.060 and .065 of the Bellevue City Code; adding a new Section 4.10.068 to Chapter 4.10 of the Bellevue City Code; and establishing an effective date.

WHEREAS, the City Council adopted Ordinance No. 4843 on December 11, 1995 which expanded the utility tax relief program to include all low income households in Bellevue; and

WHEREAS, the City Council directed that the expanded program "reimburse" 1996 utility taxes in the last month of 1996, thus providing qualifying persons with two tax "reimbursement" checks in 1996; and

WHEREAS, for 1996 and subsequent years, the City Council desires that reimbursements be granted in the last month of the same year for which reimbursements are claimed; and

WHEREAS, it is therefore necessary to amend the claim filing and payment procedures of the applicable utility tax relief code sections; now, therefore,

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

Section 1. Section 3 (part) of Ordinance No. 4841, as amended by Section 2 of Ordinance No. 4843, 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 or show satisfactory evidence of the prior year's qualifying income and certify that income in the reimbursement year has not changed. 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.

Section 2. Section 3 (part) of Ordinance No. 4841 and Section 4.10.065 of the Bellevue City Code are amended to read as follows:

**4.10.065 Claim Filing Procedures for 1995 and prior years.**

- A. All claims for relief under BCC 4.10.055(A) and 4.10.060(A) must be made annually and filed at any time during the calendar year following the calendar year, or portion thereof, for which a "reimbursement" is requested.
- B. All billings for which claim is made under BCC 4.10.055(A) and 4.10.060(A) shall be submitted to the Bellevue Utilities Department as part of the claim for relief.
- C. All claims or relief shall be submitted in writing on a form provided by the administering department and certified by the claimant that to the best of the claimant's knowledge, all information provided in the claim is true and correct.
- D. The administering department shall adopt rules and regulations to implement this section and BCC 4.10.055, 4.10.060 and 4.10.070.

Section 3. A new Section 4.10.068 is added to Chapter 4.10 of the Bellevue City Code to read as follows:

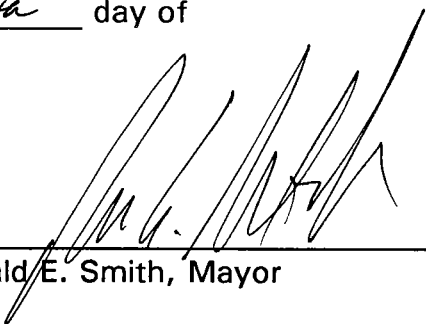
**4.10.068 Claim Filing Procedures for 1996 and subsequent years.**

- A. All claims for relief under BCC 4.10.055(B) and 4.10.060(B) must be filed with the City or its agent no later than the date established by the Finance Director for the calendar year for which a "reimbursement" is requested.
- B. The Finance Director shall adopt rules and procedures for the filing of reimbursement claims for 1996 and subsequent years and for the administration of BCC 4.10.055, .060 and .068.

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

PASSED by the City Council this 4th day of November, 1996, and signed in authentication of its passage this 4th day of November, 1996.

(SEAL)

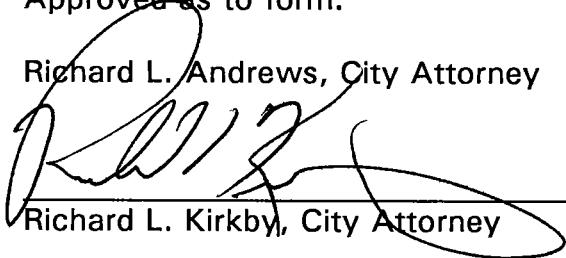



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Ronald E. Smith, Mayor

Approved as to form:

Richard L. Andrews, City Attorney




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Richard L. Kirkby, City Attorney

Attest:




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Myrna L. Basich, City Clerk

Published November 8, 1996