

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 6475

AN ORDINANCE amending the Bellevue City Code (BCC) Chapter 4.10 – Utility Tax Relief Program to align with City Code Chapter 24.10 – Utilities Service Charge Relief; aligning the Utility Rate Relief Program and the Utility Tax Relief Program.

WHEREAS, Chapter 4.10 of the Bellevue City Code provides Utility Tax Relief to certain qualifying utility customers and is administered contemporaneously with the Utility Rate Relief program in Chapter 24.10 of the Bellevue City Code; and

WHEREAS, on January 17, 2019, the Bellevue City Council adopted Ordinance No. 6451, repealing and replacing Chapter 24.10 of the Bellevue City Code to reflect current median income levels, to provide a uniform discount rate and income requirements to simplify application to and administration of the rate relief program; and implementing a new Emergency Assistance Program; and

WHEREAS, amending certain sections of Chapter 24.10 was necessary to more effectively administer the rate relief program and align the program with other city programs, and provide clarity for project applicants regarding program requirements; and

WHEREAS, with the amendments to the rate relief program it is now beneficial to align the contemporaneously administered Utility Tax Relief program to provide ease of application for project applications, align the programs, and provide administrative efficiencies; and

WHEREAS, this Ordinance contains amendments of certain sections of Chapter 4.10, to allow for housekeeping and other conformance amendments to align Chapter 4.10 with the prior amendments to Chapter 24.10, now, therefore,

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

Section 1. Section 4.10.055 of the Bellevue City Code is hereby amended to read as follows:

4.10.055 Utility tax relief.

There is granted to persons who meet the qualifications and requirements of BCC 4.10.060 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 2019 or subsequent years, the city is authorized to pay to such person a "reimbursement" in a maximum amount determined in accordance with subsection B of this section; 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.

B. The amount of maximum relief under subsection A of this section for a calendar year is \$117.00 and shall be adjusted for calendar year 2019 and each subsequent year in accordance with BCC 4.10.070, prorated for each month that the person qualifying for the relief was a customer of the utility.

Section 2. Section 4.10.060 of the Bellevue City Code is hereby amended to read as follows:

#### 4.10.060 Utility tax relief – Qualifications.

A. To qualify for the relief set forth in BCC 4.10.055(A), a person must be requesting reimbursement for the effect of city utility occupation taxes imposed in 2019 or subsequent tax years and must:

1. Have an income during the calendar year immediately preceding the program year, or part thereof, for which a "reimbursement" is requested from all sources whatsoever, not exceeding 50 percent of the median income level for such calendar year for the Seattle-Bellevue Housing and Urban Development (HUD) Fair Market Rent (FMR) Area 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 calendar year immediately preceding the program year has not changed. If the annual update of the HUD FMR is not available, the median income level shall be determined by adjusting the prior year median income level in accordance with BCC 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 all disability compensation, plus

b. The aggregate value of all gifts received during the calendar year immediately preceding the program year for which a "reimbursement" is requested, excluding the first \$8,433.00 thereof.

The aggregate value of gifts excludable from income as provided in this section shall be adjusted for the calendar year 2019 and each subsequent calendar year in accordance with BCC 4.10.070; and

2. Have been a resident of the dwelling unit receiving service from the utility 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 3. Section 4.10.065 of the Bellevue City Code is stricken in its entirety.

Section 4: Section 4.10.068 of the Bellevue City Code shall be amended to read as follows:

4.10.068 Claim filing procedures.

A. All claims for relief under BCC 4.10.055(A) and 4.10.060(A) must be filed with the city or its agent no later than the date established by the director of finance and asset management for the calendar year for which a “reimbursement” is requested.

B. The director of finance and asset management shall adopt rules and procedures for the filing of reimbursement claims and for the administration of BCC 4.10.055, 4.10.060 and 4.10.068.

Section 5. Section 4.10.070 of the Bellevue City Code shall be amended to read as follows:

4.10.070 Consumer Price Index changes.

The amount of minimum relief established under BCC 4.10.055(A) and the aggregate value of gifts, subsidies and benefits excludable from income under BCC 4.10.060 and the median income level figure utilized when the Seattle-Bellevue Housing and Urban Development Fair Market Rent Area update is not available pursuant to BCC 4.10.060 shall be administratively adjusted on January 1st of each year by the director of the Bellevue utilities department to reflect any change in the cost of living, as defined and calculated pursuant to BCC 24.10.050.

Section 6. If any section, subsection, paragraph, sentence, clause, or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

Section 7. This Ordinance shall take effect and be in force five (5) days after its passage and legal publication.

Passed by the City Council this 16 day of SEPTEMBER, 2019  
and signed in authentication of its passage this 16 day of SEPTEMBER,  
2019.

(SEAL)



John L. Cheliniak  
John Chelminiak, Mayor

Approved as to form:  
Kathryn L. Gerla, City Attorney

Nicholas Melissinos

Nicholas Melissinos, Deputy City Attorney

Attest:

Charmaine Arredondo  
Charmaine Arredondo, City Clerk

Published September 19, 2019.