

Legislation Passed March 18, 2014

The Tacoma City Council, at its regular City Council meeting of March 18, 2014, adopted the following resolutions and/or ordinances. The summary of the contents of said resolutions and/or ordinances are shown below. To view the full text of the document, click on the bookmark at the left of the page.

Resolution No. 38857

A resolution setting Tuesday, April 1, 2014, at approximately 5:30 p.m., as the date for a public hearing by the City Council regarding amendments to Chapters 13.05 and 13.06 of the Municipal Code, relating to Land Use Permit Procedures and Zoning, to establish a permitting process and development standards for temporary homeless camps within the City of Tacoma that are run by religious organizations.

[John Harrington, Principal Planner; Peter Huffman, Director, Planning and Development Services]

Resolution No. 38858

A resolution setting Thursday, April 24, 2014, at 9:00 a.m., as the date for a hearing by the Hearing Examiner on the request to vacate a portion of the South Adams Street right-of-way north of South 62nd Street to purchase a section of the parking lot. (HG Holdings, LLC; File No. 124.1340)

[Troy Stevens, Sr. Real Estate Specialist; Kurtis D. Kingsolver P.E., Director, Public Works]

Resolution No. 38859

A resolution reappointing John R. (Jack) Connelly to the Tacoma Public Library Board of Trustees for a five-year term beginning March 18, 2014 through March 18, 2019.

[Doris Sorum, City Clerk; Elizabeth Pauli, City Attorney]

Resolution No. 38860

A resolution awarding a contract to Rognlin's, Inc., on its bid of \$2,744,610, plus sales tax, plus a 20 percent contingency, for a cumulative total of \$3,293,532, budgeted from the Wastewater Fund, for upgrades to the Solids Dewatering Facility Upgrade Project - Specification No. PW13-0074F.

[Geoffrey M. Smyth, P.E., Division Manager; Michael P. Slevin III, P.E., Director, Environmental Services]

Resolution No. 38861

A resolution authorizing the execution of an amendment to the agreement with CH2M HILL Engineers, Inc., in the amount of \$122,706.31, sales tax not applicable, for a cumulative total of \$649,573.96, budgeted from the Wastewater Fund, to increase the contract for consultant engineering services associated with the design of the Central Treatment Plant Flood Protection project through December 31, 2017 - Specification No. CT12-0001F. [Geoffrey M. Smyth, P.E., Division Manager; Michael P. Slevin III, P.E., Director, Environmental Services]

Resolution No. 38862

A resolution declaring surplus and authorizing the execution of a Quit Claim Deed to convey approximately .71 acres of property located southeast of East Q Street, to Central Puget Sound Transit Authority (Sound Transit), for its Sounder Commuter Rail service and infrastructure improvements to reduce major congestion and increase safety.

[Jennifer Hines, Assistant Division Manager; Kurtis D. Kingsolver, P.E., Director, Public Works]

Resolution No. 38863

A resolution approving the 2014 City of Tacoma Strategic Direction.

Resolution No. 38864

A resolution expressing support for the passage of Proposition No. 1 submitted by the Metropolitan Park District of Tacoma at the April 22, 2014 Special Election, which reads as follows:

METROPOLITAN PARK DISTRICT OF TACOMA SPECIAL ELECTION - PROPOSITION NO. 1 NEIGHBORHOOD PARKS & ZOO IMPROVEMENTS AND SAFETY UPGRADES GENERAL OBLIGATION BONDS - \$198,000,000

The Board of Park Commissioners of the Metropolitan Park District of Tacoma adopted Resolution No. RR15-14 concerning bonds for neighborhood parks and recreation facilities and safety improvements. If approved, this proposition will authorize the District to upgrade Point Defiance Park, Zoo & Aquarium, exhibits and critical animal-support systems; improve parks, security, deteriorating playgrounds, pools, sports playfields, family community centers; expand waterfront access; preserve cultural and historical landmarks; protect natural areas, lakes, creeks, trails; clean up arsenic-contaminated parks; issue \$198,000,000 of general obligation bonds maturing within a maximum of 20 years and levy annual excess property taxes to repay the bonds, as provided in Resolution RR15-14. Should Proposition No. 1 be:

APPROVED?	[]
REJECTED?	[]

[Council Member Campbell]

Ordinance No. 28207

An ordinance amending Chapters 6B.10 and 6B.20 of the

Municipal Code, relating to General License Provisions and Annual Business Licenses, to clarify rental property owner and business license requirements and align administrative provisions with tax administrative provisions.

[Danielle Larson, Division Manager, Tax & License; Andy Cherullo, Director, Finance]

Ordinance No. 28208

An ordinance amending Title 6 of the Municipal Code, entitled

"Tax and License Code", by amending various sections to correct language and citations that are not consistent with other sections in the Municipal Code and the Revised Code of Washington.

[Danielle Larson, Division Manager, Tax & License; Andy Cherullo, Director, Finance]

Ordinance No. 28209

An ordinance amending Chapter 1.12 of the Municipal Code, relating to the Compensation Plan, to implement rates of pay and compensation for employees represented by the Teamsters Local Union No 117, General Unit.

[David Topaz, Labor Negotiator; Joy St. Germain, Director, Human Resources]



RESOLUTION NO. 38857

A RESOLUTION relating to temporary homeless camps; setting Tuesday, April 1, 2014, at 5:30 p.m., as the date for a public hearing before the City Council for consideration of amendments to Tacoma Municipal Code Chapter 13.05, Permitting, and Chapter 13.06, Zoning, relating to the Temporary Homeless Camp permitting process.

WHEREAS state law, RCW 36.01.290, grants authority to religious organizations to host temporary camps on their private property for individuals experiencing homelessness, and

WHEREAS the intent of these camps is to provide a temporary, safe, and healthy housing alternative for homeless persons who want to live in a camp environment who otherwise would be living on the streets, and to provide a place where residents can be educated about services that they can take advantage of to improve their life situation, and

WHEREAS the only limitation to the location of the temporary homeless camps in the City is that the site must be on property that is owned or controlled by the religious organization that is running the camp, and

WHEREAS approximately 50 church sites located in the City would meet the location and lot size criteria to host a temporary homeless camp, and

WHEREAS the City desires to amend Tacoma Municipal Code ("TMC")

Chapter 13.05, Permitting, and Chapter 13.06, Zoning, to provide regulations for the establishment and operation of homeless encampments in the City, and

WHEREAS the proposed amendments were developed as a result of a robust public outreach process, analysis of existing regulations in other Washington



cities, and visits to active homeless camps, including interviews with camp residents and host organizations, and

WHEREAS the proposed amendments will (1) establish a permitting process and development standards for temporary homeless camps within the City of Tacoma that are run by religious organizations, as provided for in RCW 35.21.915; (2) add regulations to protect the public health and safety, as well as the safety of residents in such camps; and (3) include rules for the application and permit review process, camp size, number and frequency of camps, and specific health and fire regulations for up to 100 residents to safely live for up to a maximum of 123 days in a field living environment, and

WHEREAS, along with the proposed amendments, the City prepared a non-project State Environmental Policy Act ("SEPA") checklist, and a Preliminary Determination of Non-Significance was issued on December 30, 2013, and

WHEREAS the Planning Commission, after completing its review process, including a hearing to receive public testimony on January 22, 2014, is forwarding the proposed amendments to the City Council with a recommendation for adoption, and

WHEREAS the City desires to fix a time and date for public hearing for the purpose of considering amendments to TMC Chapters 13.05 and 13.06, relating to the temporary homeless camp permitting process; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That a public hearing for the consideration of amendments to Tacoma Municipal Code Chapters 13.05, Permitting, and 13.06, Zoning, relating to



the Temporary Homeless Camp permitting process, shall be held before the City Council in the Council Chambers on the first floor of the Tacoma Municipal Building, 747 Market Street, Tacoma, Washington, on Tuesday, April 1, 2014, at approximately 5:30 p.m. or as soon thereafter as the same may be heard.

Section 2. That the Clerk of the City of Tacoma shall give proper notice of

6	the time and place of said hearing.		
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8	Adopted		
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10		Mayor	
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17	Deputy City Attorney		
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RESOLUTION NO. 38858

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A RESOLUTION relating to the vacation of City right-of-way; setting Thursday, April 24, 2014, at 9:00 a.m., as the date for a hearing before the City of Tacoma Hearing Examiner on the petition of HG Holdings, LLC, to vacate a portion of the South Adams Street right-of-way northerly of South 62nd Street.

WHEREAS HG Holdings, LLC, having received the consent of the owners of more than two-thirds of the properties abutting a portion of the South Adams Street right-of-way, northerly of South 62nd Street, has petitioned for the vacation of the following legally described right-of-way area:

> The Easterly 11 feet of South Adams Street adjacent and abutting Lots 1 to 4, inclusive, Block 6, Cowan's Addition to Tacoma, According to the Plat thereof, recorded in Volume 5 of Plats, Page 57, Records of Pierce County;

> Situate in the Southeast Quarter of the Southeast Quarter of Section 24, Township 20 North, Range 2 East of the W.M., within the City of Tacoma, County of Pierce, State of Washington;

Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That Thursday, April 24, 2014, at 9:00 a.m., is hereby fixed as the date and time, and the Council Chambers on the first floor of the Tacoma Municipal Building, 747 Market Street, in the City of Tacoma, as the place when and where said request will be heard by the Hearing Examiner and her recommendations thereafter transmitted to the Council of the City of Tacoma.



1 Section 2. That the Clerk of the City of Tacoma shall give proper notice 2 of the time and place of said hearing. 3 4 Adopted __ 5 Mayor 6 Attest: 7 8 City Clerk 9 10 Approved as to form: Property description approved: 11 12 **Deputy City Attorney** Chief Surveyor Public Works Department 13 14 Vacate a portion of the South Adams Street right-of-way northerly Location: 15 of South 62nd Street 16 Petitioner: HG Holdings, LLC 124.1340 File No.: 17 18 19 20 21 22 23 24 25 26



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RESOLUTION NO. 38859

BY REQUEST OF MAYOR STRICKLAND

A RESOLUTION relating to committees, boards, and commissions; reappointing an individual to the Tacoma Public Library Board of Trustees.

WHEREAS the Tacoma Public Library Board of Trustees position held by John R. (Jack) Connelly expired on March 3, 2014, and

WHEREAS, under Tacoma City Charter Section 2.4, appointments may be made by a majority vote of the City Council from names presented in writing to the City Council by the Mayor, and

WHEREAS the Mayor has nominated John R. (Jack) Connelly to serve on the Tacoma Public Library Board of Trustees for an additional five-year term beginning March 18, 2014, through March 18, 2019; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

That John R. (Jack) Connelly is hereby reappointed to serve on the Tacoma Public Library Board of Trustees for a four-year term beginning March 18, 2014, through March 18, 2019, and until a successor is appointed.

Adopted		
Attest:	Mayor	
City Clerk Approved as to form:		

City Attorney



RESOLUTION NO. 38860

A RESOLUTION related to the purchase of materials, supplies or equipment, and the furnishing of services; authorizing the execution of a contract with Rognlin's, Inc., in the amount of \$2,744,610, plus applicable sales tax, plus a 20 percent contingency, for a cumulative total of \$3,293,532, budgeted from the ES Wastewater Fund, for upgrades to the Solids Dewatering Facility Upgrade Project pursuant to Specification No. PW13-0074F.

WHEREAS the City has complied with all applicable laws and processes governing the acquisition of those supplies, and/or the procurement of those services, inclusive of public works, as is shown by the attached Exhibit "A," incorporated herein as though fully set forth, and

WHEREAS the Board of Contracts and Awards has concurred with the recommendation for award as set forth in Exhibit "A"; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That the Council of the City of Tacoma concurs with the Board of Contracts and Awards to adopt the recommendation for award as set forth in the attached Exhibit "A."

Section 2. That the proper officers of the City are hereby authorized to enter into a contract with Rognlin's, Inc., in the amount of \$2,744,610, plus applicable sales tax, plus a 20 percent contingency, for a cumulative total of \$3,293,532, budgeted from the ES Wastewater Fund, for upgrades to the



1	Solids Dewatering Facility Upgrade Project pursuant to Specification		
2	No. PW13-0074F, consistent with Exhibit "A."		
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RESOLUTION NO. 38861

A RESOLUTION related to the purchase of materials, supplies or equipment, and the furnishing of services; authorizing the increase of Contract No. 4600008752 with CH2M HILL Engineers, Inc., in the amount of \$122,706.31, for a cumulative total of \$649,573.96, sales tax not applicable, budgeted from the ES Wastewater Fund 4300, to increase the contract for consultant engineering services associated with the design of the Central Treatment Plant Flood Protection project through December 31, 2017 pursuant to Specification No. CT12-0001F.

WHEREAS the City has complied with all applicable laws and processes governing the acquisition of those supplies, and/or the procurement of those services, inclusive of public works, as is shown by the attached Exhibit "A," incorporated herein as though fully set forth, and

WHEREAS the Board of Contracts and Awards has concurred with the recommendation for award as set forth in Exhibit "A"; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That the Council of the City of Tacoma concurs with the Board of Contracts and Awards to adopt the recommendation for award as set forth in the attached Exhibit "A."

Section 2. That the proper officers of the City are hereby authorized to increase Contract No. 4600008752 with CH2M HILL Engineers, Inc., in the amount of \$122,706.31, for a cumulative total of \$649,573.96, sales tax not applicable, budgeted from the ES Wastewater Fund 4300, to increase the contract for consultant engineering services associated with the design of the Central Treatment Plant Flood Protection project through December 31, 2017



1	pursuant to Specification No. CT12-0	001F, consistent with Exhibit "A."
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RESOLUTION NO. 38862

A RESOLUTION relating to surplus property; declaring certain real property owned by the City and located within the city limits, consisting of Parcel Numbers 4715024331 and 4715024330, to be surplus to the needs of the City; and authorizing the execution of a Quit Claim Deed to convey the aforementioned real property to the Central Puget Sound Regional Transit Authority ("Sound Transit") for the purpose of utilizing said property for its Sounder Commuter Rail Service and infrastructure improvements thereon to reduce major congestion and increase safety.

WHEREAS, on January 14, 2014, City Council adopted Resolution

No. 38821, declaring certain City-owned real property to be surplus and authorizing the sale of approximately 10.82 acres of real property to the Central Puget Sound Regional Transit Authority ("Sound Transit") for the purpose of utilizing said real property for its Sounder Commuter Rail Service and infrastructure improvements thereon to reduce major congestion and increase safety, for the fair market value of \$4 million and the conveyance of approximately 1.22 acres of Sound Transit real property to the City of Tacoma, and

WHEREAS Sound Transit has requested that City-owned Parcel Numbers 4715024331 and 4715024330 ("Property"), legally described in Exhibit "A," be included in the surplus sale, previously authorized by Resolution No. 38821, in order to accommodate the continued operations of commuter rail service, and

WHEREAS an internal stakeholder notification was distributed to City departments for comment and it was determined that these parcels are surplus to the City's needs, and



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WHEREAS an alternative to the conveyance of the Property would be to execute an easement with Sound Transit that would result in reduced equity to Sound Transit and prolonged maintenance costs to the City, and

WHEREAS, there being no foreseeable need for continued City ownership of the Property, a declaration of surplus and negotiated disposition of the Property and the execution of a Quit Claim Deed to convey all City interest in said Property to Sound Transit, appears to be in the best interests of the City, pending final approval from the City Council; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That continued ownership of the City property consisting of Parcel Numbers 4715024331 and 4715024330, legally described on Exhibit "A," is not essential to the needs of the City and is hereby declared surplus pursuant to RCW 35.22.020 and Article I, Section 1.2, and Article IX of the Tacoma City Charter.

Section 2. That the proper officers of the City are hereby authorized to enter into a Quit Claim Deed to convey all City interest in the Property to the Central Puget Sound Regional Transit Authority for the purpose of utilizing said Property for its Sounder Commuter Rail Service and infrastructure improvements thereon to



1 2 3	reduce major congestion and incre the form of the document on file in	ease safety, said document to be substantially in the office of the City Clerk.
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EXHIBIT "A"

PARCEL NO. 4715024330:

THOSE PORTIONS OF THE NORTHWEST QUARTER OF THE NORTHWEST QUARTER AND THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 10, TOWNSHIP 20 NORTH, RANGE 3 EAST, W.M. DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT OPPOSITE HIGHWAY ENGINEER'S STATION (HEREINAFTER REFERRED TO AS HES) 5W 386+92.16 ON THE 5W LINE SURVEY OF SR 5, TACOMA AVENUE TO PUYALLUP RIVER BRIDGE VICINITY AND 53 FEET NORTHERLY THEREFROM;

THENCE NORTHWESTERLY TO A POINT OPPOSITE HES 5W 387+02.40 ON SAID LINE SURVEY AND 58.05 FEET NORTHERLY THEREFROM:

THENCE NORTHEASTERLY TO A POINT OPPOSITE HES 5W 368+65.26 ON SAID LINE SURVEY AND 76.40 FEET NORTHERLY THEREFROM:

THENCE NORTHEASTERLY TO A POINT OPPOSITE 5W 384+96.64 ON SAID LINE SURVEY AND 102.66 FEET NORTHERLY THEREFROM;

THENCE SOUTHERLY TO A POINT OPPOSITE HES 5W 384+86.47 ON SAID LINE SURVEY AND 53 FEET NORTHERLY THEREFROM;

THENCE WESTERLY TO THE POINT OF BEGINNING.



PARCEL NO. 4715024331:

THAT PORTION OF THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 10, TOWNSHIP 20 NORTH, RANGE 3 EAST, W.M. DESCRIBED AS FOLLOWS:

BEGINNING AT A POINT OPPOSITE HIGHWAY ENGINEER'S STATION (HEREINAFTER REFERRED TO AS HES) 5W 384+25.15 ON THE 5W LINE SURVEY OF SR 5, TACOMA AVENUE TO PUYALLUP RIVER BRIDGE VICINITY AND 53 FEET NORTHERLY THEREFROM:

THENCE NORTHERLY TO A POINT OPPOSITE HES 5W 384+38.68 ON SAID LINE SURVEY AND 120.57 FEET NORTHERLY THEREFROM:

THENCE SOUTH 60°20'11" EAST A DISTANCE OF 46.64 FEET TO A POINT OPPOSITE OF HES 5W 383+98.76 ON SAID LINE SURVEY AND 100.75 FEET NORTHERLY THEREFROM;

THENCE ALONG A CURVE TO THE LEFT HAVING A RADIUS OF 2924.18 AN ARC DISTANCE OF 138.17 FEET TO A POINT OPPOSITE HES 5W 382+75.66 ON SAID LINE SURVEY AND 53 FEET NORTHERLY THEREFROM;

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RESOLUTION NO. 38863

BY REQUEST OF MAYOR STRICKLAND

A RESOLUTION approving the 2014 City of Tacoma Strategic Direction.

WHEREAS establishing a strategic direction allows the City Council to focus its efforts and resources toward stated objectives, and

WHEREAS the City Council participates in a work session each year to acknowledge events and accomplishments of the prior year, identify potential strategic priorities for the current year, begin work on long-range strategic planning for the next year and beyond, and provide a clear sense of direction to the City Manager and City staff, and

WHEREAS, on February 21, 2014, the City Council held its 2014 Planning Work Session to review significant events and accomplishments for 2013; discuss emerging issues related to transportation and public safety; prioritize and set policy-related objectives for 2014; and begin discussion on strategic planning for 2015 and beyond, and

WHEREAS the City Council's strategic direction is referenced in proposed legislation for City Council consideration and is utilized as a tool during the biennial budget process; Now, Therefore,

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BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

That the 2014 City of Tacoma Strategic Direction, as set forth in the attached Exhibit "A," is hereby approved. Adopted _____ Mayor Attest: City Clerk Approved as to form: City Attorney



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TACOMA CITY COUNCIL STRATEGIC DIRECTION

2014 Strategic Policy Priorities

- Strengthen and maintain a Strong Fiscal Management position.
- Strengthen and support Public Safety, Human Services, Public Education, and Diverse Higher Learning Opportunities in Tacoma.
- Foster Neighborhood, Community, and Economic Development Vitality and Sustainability.
- Plan for and improve Public Infrastructure that meets the Transportation needs
 of all Tacoma residents and visitors.
- Encourage and promote an Open, Effective, Results-Oriented Organization.

Strategic Objectives 2014

- 1. Implement a Community and Organization Equity and Empowerment Initiative:
 - Engage the Community in an external initiative to ensure equitable access to foundational community assets with and between neighborhoods and populations; and
 - b. Build internal capacity for equity and empowerment, including racial equity, into City of Tacoma policies, programs, initiatives, workforce and budget decisions.
- 2. Focus on development of the South Tacoma and Lincoln District Mixed-Use centers.
- 3. Cultivate strong relationships with major employers in Tacoma and leverage their presence to attract potential investors.
- 4. Develop a comprehensive Greenroads program to improve water quality and neighborhood infrastructure.
- 5. Make Tacoma a "Welcoming City" and cultivate an immigrant-friendly environment.
- 6. Make Tacoma more physically attractive (2013-2014).
- 7. Develop and implement a comprehensive transportation plan (2013-2014).
- 8. Develop and implement a marketing/communication campaign (2013-2014).



RESOLUTION NO. 38864

SPONSORED BY MAYOR STRICKLAND, DEPUTY MAYOR WOODARDS, AND COUNCIL MEMBERS CAMPBELL AND MELLO

A RESOLUTION expressing support for the passage of Proposition No. 1 submitted by the Metropolitan Park District of Tacoma at the April 22, 2014, Special Election, for the purpose of financing neighborhood parks and zoo improvements and safety upgrades; and urging Tacoma voters to vote "Approved" on Proposition No. 1 on the April 22, 2014, Special Election ballot.

WHEREAS the Board of Park Commissioners ("Board") of the Metropolitan Park District of Tacoma ("District") have developed a plan of capital improvements to the District's park and recreation facilities to provide the District and its citizens with adequate, proper, and safe facilities, and

WHEREAS, in order to pay the costs of such improvements, it is deemed necessary and advisable by the Board that the District issue and sell one or more series of its unlimited tax levy general obligation bonds in the principal amount not to exceed \$198,000,000, and

WHEREAS, the Board adopted Resolution No. RR15-14 on February 24, 2014, concerning a proposition to provide funds to construct, equip, renovate, acquire and make certain capital improvements to its facilities, and

WHEREAS, if approved, the proposition would authorize the District to make upgrades to the Point Defiance Park, Zoo & Aquarium, exhibits, and critical animal-support systems; improve parks, security, deteriorating playgrounds, pools, sports playfields, and family community centers; expand waterfront access; preserve cultural and historical landmarks; protect natural areas, lakes, creeks, and trails; and clean up arsenic-contaminated parks by issuing general obligation bonds in the

aggregate principal amount not to exceed \$198,000,000, maturing within a maximum term of 20 years, and to levy annual excess property taxes to repay the bonds as provided in Resolution No. RR15-14, and

WHEREAS the success of Tacoma's neighborhood parks and zoo is dependent upon its citizens; Now, Therefore,

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF TACOMA:

Section 1. That the City Council hereby expresses its support for the passage of Proposition No. 1 submitted by the Metropolitan Park District of Tacoma at the April 22, 2014, Special Election, for the purposes hereinabove enumerated.

Section 2. That the City Council urges Tacoma voters to vote "Approved" on Proposition No. 1 on the April 22, 2014, Special Election ballot, substantially in the form of the ballot title as follows:



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METROPOLITAN PARK DISTRICT OF TACOMA SPECIAL ELECTION – PROPOSITION NO. 1 NEIGHBORHOOD PARKS & ZOO IMPROVEMENTS AND SAFETY UPGRADES GENERAL OBLIGATION BONDS- \$198,000,000

The Board of Park Commissioners of the Metropolitan Park District of Tacoma adopted Resolution No. RR15-14 concerning bonds for recreation facilities neighborhood parks and and improvements. If approved, this proposition will authorize the District to upgrade Point Defiance Park, Zoo & Aquarium, exhibits and critical animal-support systems; improve parks, security, deteriorating playgrounds, pools, sports playfields, family community centers; expand waterfront access; preserve cultural and historical landmarks; protect natural areas, lakes, creeks, trails; clean up arseniccontaminated parks; issue \$198,000,000 of general obligation bonds maturing within a maximum of 20 years and levy annual excess property taxes to repay the bonds, as provided in Resolution RR15-14. Should Proposition No. 1 be:

REJECTED?		
adopted	-	
attest:	Mayor	
City Clerk	-	
approved as to form:		
Deputy City Attorney		

APPROVED?



ORDINANCE NO. 28207

AN ORDINANCE relating to business licenses; amending Chapters 6B.10 and 6B.20 of the Tacoma Municipal Code ("TMC") to clarify rental property owner and business license requirements and align administrative provisions in TMC Subtitle 6B, License Code, with TMC Subtitle 6A, Tax Code.

WHEREAS state legislation adopted in the 2003 Session required the 39 cities with B&O taxes to adopt a city B&O tax model ordinance, and

WHEREAS, as a result of the model ordinance, Title 6 of the Tacoma Municipal Code ("TMC") was divided into two subtitles, Subtitle 6A, Tax Code, and Subtitle 6B, License Code, and an administrative provision section was created for each subtitle, and

WHEREAS, when the subtitles were created, some similar administrative provisions in the Tax Code were not also made in the License Code, yet policies and practices have continued to treat license and tax similarly in many situations, and

WHEREAS the TMC should be updated to reflect the current administration of licenses, and

WHEREAS the proposed amendment provides the Finance Director the authority to create rules that more thoroughly explain the License Code, as well as the authority to cancel late penalties on licenses under certain circumstances, consistent with tax penalties; allows for a statute of limitations on assessments and refunds, and provides a look-back period for licenses to four years, plus the current year; and provides authority to collect, write-off, or waive license fees consistent with tax due, when appropriate, and



WHEREAS the proposed amendment also includes clarification that one business license per location is required, except for the activity of renting real property, and requires rental property owners to register their properties with the City to be consistent with provisional rental license requirements; Now, Therefore,

BE IT ORDAINED BY THE CITY OF TACOMA:

That Chapters 6B.10 and 6B.20 of the Tacoma Municipal Code ("TMC") are hereby amended to clarify license requirements and align administrative provisions in TMC Subtitle 6B, License Code, with TMC Subtitle 6A, Tax Code, as set forth in the attached Exhibit "A."

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17	City Clerk		
18	Approved as to form:		
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20	Deputy City Attorney		
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EXHIBIT "A"

		EXHIBIT
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1		Chapter 6B.10
2		GENERAL LICENSE PROVISIONS
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4	Sections:	Colored decision and an Lineau Colds
		Subtitle designated as License Code. Application of chapter.
5	6B.10.030	License definitions.
6		License required. Exemptions for preapproval.
7		Separate licenses – When required.
		Application for license – Approval or denial – Appeal.
8		Term of license.
		Director to make rules.
9	6B.10.080	
10		Late payment – Renewal of license
10		Cancellation of penalties.
11		Method of payment.
		Posting or carrying of license.
12		Mailing of notices.
4.0		Failure to file.
13		Suspension or revocation – Appeal.
14		Summary suspension – Appeal. Statute of limitations – Unlicensed taxpayerslicensees.
' -		Refund of license fee.
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		Inspection.
16		Investigations and background checks.
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22		Cancellation of civil penalties.
23		Administrative reviews by the director of Notice of Penalty – Appeal.
24		Additional relief.
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6B.10.030 License definitions.

The following definitions apply to each section in this subtitle of the TMC:

"Alcohol" means those alcoholic substances controlled by the Liquor Control Board.

"Annual business license" means a license for the privilege of doing business with the City or within the City as required by the provisions of this chapter of the License Code of the City. The annual business license certificate issued by the Department is required to be displayed at the place of business by all persons operating a business under the provisions of Title 6.

"Calendar year" means January 1 through December 31 of each year.

"Certificate" means "registration certificate" as defined below.

"Charitable organization" means any organization recognized as a nonprofit corporation under the provisions of Chapter 24.03 RCW and exempt from the Washington State business and occupation tax pursuant to RCW 82.04.3651.

"City" means the City of Tacoma and all its departments, including Tacoma Public Libraries and Tacoma Public Utilities. It does not include the Metropolitan Park District of Tacoma, Port of Tacoma, Tacoma School District, or Tacoma Housing Authority, which are separate municipal corporations.

"Department" means the Tax and License Division of the Finance Department of the City or any successor department.

"Director" means the Director of the Finance Department of the City or any officer, agent, or employee of the City designated to act on the Director's behalf.

"Door-to-door sales" means the carrying of merchandise for sale from place to place, and the making of sales and delivery of merchandise sold at the same time and place.

"Gambling" means any activity included in the provisions of RCW 9.46.0237.

"Gross income" means the value proceeding or accruing by reason of the transaction of business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidence of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments, however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued without any deduction on account of losses.

"Gross receipts" has the same meaning as gross income.

"Home-based business" means a business, profession, occupation, or trade conducted for gain or support and located entirely within a residential building or a building accessory thereto, which use is accessory, incidental, and secondary to the use of the building for dwelling purposes and does not change the essential residential character or appearance of such building. The intent of this definition is to maintain consistency with home occupations as defined in Tacoma Municipal Code ("TMC") 13.06.105, the City's Zoning Code.

"License" means a regulatory license required under the provisions of Subtitle 6B of the TMC.



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"License certificate" means the certificate issued by the Department pursuant to Subtitle 6B of the TMC.

"License code" means Subtitle 6B of the TMC.

"License fee" means the amount charged by the City for the issuance of a regulatory license required under the provisions of Subtitle 6B. These fees are intended solely to cover theall costs of administering the required license.

"Licensee" means any person required to be licensed under Subtitle 6B.

"Peddling" means the same as door-to-door sales.

"Person" means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the state of Washington, corporation, limited liability company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, nonprofit, or otherwise, and the United States or any instrumentality thereof.

"Public official" means any official designated by the City Manager, or his or her designee, authorized to enforce this chapter, including, but not limited to, officials of the Police Department, Fire Department, Public Works Department, Finance Department, or the Tacoma-Pierce County Health Department charged with the enforcement of a particular portion of this chapter.

"Records" means the books of accounts and other business-related records of a taxpayerlicensee subject to the City's Tax Code or License Code. Such records include ledgers; subsidiary ledgers; invoices; receipts; registration and incorporation documents; federal, state and local tax returns; and any other records necessary to establish the amounts due under the provisions of the City's Code.

"Registration" or to "register" means an identification of real properties owned by a person, for which they use, or intend to use, as rental property.

"Registration certificate" means a non-transferable certificate issued by the Department required of all persons operating a business under the provisions of Title 6.

"Successor" means any person to whom a taxpayerlicensee quitting, selling out, exchanging, or disposing of a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of business of the taxpayer's licensee's business, any part of the materials, supplies, merchandise, inventory, fixtures, or equipment of the taxpayerlicensee. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

"Taxpayer" means any person subject to the provisions of Title 6, regardless of whether they owe or have previously paid taxes to the City.

"Vendor" means any person who exhibits goods or services for sale for the purpose of selling, bartering, trading, exchanging, or advertising such goods or services.

6B.10.050 Separate licenses – When required.

A. A separate license shall be obtained for each branch, establishment, or separate location in which the business, calling, profession, trade, occupation, or activity licensed by this subtitle is carried on.

B., and for eEach such different business, calling, profession, trade, occupation, or activity carried on or device situated at any one location shall be described in detail on the application for business license.



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25 26 <u>C.and e Each</u> license shall authorize the licensee to carry on, pursue, or conduct only that business, calling, profession, trade, occupation, or activity, or operate the device, vehicle, or thing described in such license, and only at the location or in the manner indicated therein, except as may be specifically provided in this chapter.

D. Any person renting or making available for rent to the public any dwelling unit is only required to obtain one license for all rental business activity conducted in the City, but shall register each dwelling unit with the City of Tacoma and include an agreement certifying that each dwelling unit complies with RCW 59.18.060, as adopted by the state, and does not present conditions that endanger or impair the health or safety of the tenants.

6B.10.075 Director to make rules.

The Director shall have the power, from time to time, to adopt, publish, and enforce rules and regulations not inconsistent with this Subtitle 6B or with law for the purpose of carrying out the provisions of this subtitle. It shall be unlawful to violate or fail to comply with any such rule or regulation.

6B.10.095 Cancellation of penalties.

A. The Director may cancel any penalties imposed under Section 6B.10.090 if the licensee shows that its failure to timely file or pay the license fee was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the licensee shows that it exercised ordinary business care and prudence in making arrangements to file the license and pay the fee but was nevertheless, due to circumstances beyond the licensee's control, unable to file or pay by the due date. The Director has no authority to cancel any other penalties or to cancel penalties for any other reason except as provided in subsection C.

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B. A request for cancellation of penalties must be received by the Director within 30 days after the date the Department mails the notice that the penalties are due. The request must be in writing and contain competent proof of all pertinent facts supporting a reasonable cause determination. In all cases, the burden of proving the facts rests upon the licensee.

C. The Director may cancel the penalties in Sections 6B.10.090 one time if a person:

1. Is not currently licensed;

2. Was unaware of the person's responsibility to file and pay license fees; and

3. Obtained business licenses and filed past due tax returns within 30 days after being notified by the Department.

6B.10.100 Method of payment.

A. Fees <u>and penalties</u> shall be paid to the Director in United States currency by bank draft, certified check, cashier's check, personal check, money order, cash, or by wire transfer or electronic payment if such wire transfer or electronic payment is authorized by the Director. If payment so received is not paid by the bank on which it is drawn, the <u>taxpayerlicensee</u>, by whom such payment is tendered, shall remain liable for payment of the license and for all legal penalties, the same as if such payment had not been tendered. Acceptance of any sum by the <u>dDirector</u> shall not discharge the fee due unless the amount paid is the full amount due.

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B. Remittance that is transmitted to the City by United States mail shall be deemed filed or received on the date shown by the cancellation mark stamped by the Post office upon the envelope containing it. The Director may allow electronic filing of licenses or remittances from any taxpayer licensee. Remittance which is transmitted to the City electronically shall be deemed filed or received according to procedures set forth by the Director.

6B.10.110 Posting or carrying of license.

Unless otherwise provided in the specific provisions of this subtitle, all licenses issued pursuant to the provisions of this subtitle shall be posted on the device, vehicle, or thing licensed, or at the place where the licensed business, calling, profession, trade, occupation, or activity is carried on; however, that when the licensee's business requires travel from place to place or from house to house, then such license must be carried on the person of such licensee while actually engaged in the licensed occupation, business, or trade.

6B.10.120 Mailing of notices.

Any notice required by this chapter to be mailed to any taxpayer-licensee shall be sent by ordinary or electronic mail, addressed delivered to the address of the taxpayer licensee as shown by the records of the Director, or if no such address is shown, to such address as the Director is able to ascertain by reasonable effort. Failure of the taxpayerlicensee to receive such mailed notice shall not release the taxpayerlicensee from any fee or any penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of this chapter.

6B.10.130 Failure to file.

If any taxpayerlicensee fails, neglects, or refuses to file a license application as and when required under this chapter, the Director is authorized to determine the amount of fee payable, together with any penalty assessed under the provisions of this chapter, and by mail notify such taxpayerlicensee of the amount so determined, which amount shall become the fee and penalty and shall become immediately due and payable.

6B.10.140 Suspension or revocation – Appeal.

- A. The Director shall have the power and authority to suspend or revoke any registration or license issued under the provisions of Title 6. The Director shall notify such licensee in writing by certified mail or hand delivery of the suspension or revocation of his or her license or registration and the grounds therefor. Any license or registration issued under this title may be suspended or revoked based on one or more of the following grounds:
- 1. The registration was procured by fraud or false representation of fact, including, but not limited to, the existence of owners who were not identified on the application.
- 2. The licensee has failed to comply with any provisions of this title.
- 3. The licensee has failed to comply with any provisions of the TMC.
- 4. The licensee is in default in any payment of any license fee or tax under Title 6.
- 5. The licensee or employee has been convicted of a crime involving the business.
- 6. Licensee's continued conduct of the business for which the license or registration was issued will result in a danger to the public health, safety, or welfare by reason of any of the following:
- a. The licensee, his/her employee or agent has committed a crime or other violation of law, which bears a direct relationship to the conduct of the business under the license or registration issued pursuant to this title. The Director may consider any relevant violation of law regardless of whether the same act was charged as a civil infraction or crime or resulted in a finding of committed or



conviction or if it is deferred or subject to pretrial diversion. If a licensee appeals such a suspension, revocation, or denial of a license<u>or registration</u> under this subsection, the violation must be proved by a preponderance of the evidence. Provided, however, that a finding of not committed on a civil infraction or a verdict of not guilty on a criminal charge precludes use of that act as a basis for a violation under this chapter.

- b. The licensee, or his/her agents or employees, have in the conduct of the business, violated any law or ordinance relating to public health or safety.
- c. The conduct of the business for which the license <u>or registration</u> was issued has resulted in the creation of a public nuisance as defined in the TMC or in state law.
- d. The tolerance of a public nuisance as defined in TMC or in state law for which the business owner or operator can reasonably control or prevent.
- 7. For any reason that would justify denial or disqualification of a license under Section 6B.10.170.
- B. Any licensee may, within 10 days from the date that the suspension or revocation notice was mailed to the licensee, appeal such suspension or revocation by filing a written notice of appeal ("petition") setting forth the grounds therefor with the City Clerk. A copy of the petition must be provided by the licensee to the Director and the City Attorney on or before the date the petition is filed with the City Clerk. The hearing shall be conducted in accordance with the procedures for hearing contested cases set out in TMC 1.23. The Hearing Examiner shall set a date for hearing said appeal and notify the licensee by mail of the time and place of the hearing. After the hearing thereon the Hearing Examiner shall, after appropriate findings of fact and conclusions of law, affirm, modify, or overrule the suspension or revocation and reinstate the license or registration, and may impose any terms upon the continuance of the registration.
- No suspension or revocation, under this subsection, of a license <u>or registration</u> issued shall take effect until 10 days after the mailing or hand delivery of the notice thereof by the Director and, if appeal is taken as herein prescribed, the suspension or revocation shall be stayed pending final action by the Hearing Examiner. All licenses<u>or registrations</u> which are suspended or revoked shall be surrendered to the City on the effective date of such suspension or revocation.
- The decision of the Hearing Examiner shall be final. The licensee and/or the Director may seek review of the decision by the Superior Court of Washington in and for Pierce County within 21 days from the date of the decision. If review is sought as herein prescribed, the suspension or revocation shall be stayed pending final action by the Superior Court.
- Upon revocation of any license <u>or registration</u> as provided in this subchapter, no portion of the license fee shall be returned to the licensee.

6B.10.145 Summary suspension – Appeal.

- A. Where conditions exist that are deemed hazardous to life or property, or where the owner or his or her employee or agent has knowingly permitted a violation of the uniform controlled substances act, a violation of any law against gambling, or a violation of any law against prostitution within the business, the public official in charge is authorized to immediately stop such hazardous conditions that are in violation of this code, up to and including closing the business operation. Such order and demand may be oral or written.
- B. At the time the Director notifies the licensee of the summary suspension, either by mail or hand delivery, the Director shall also schedule a hearing to be held within 3 business days from the date of the notice of summary suspension. Where an oral summary suspension is ordered or demanded by a public official the Director shall schedule a hearing to be held within 3 business days from the



date of the summary suspension and the licensee will be notified by mail, facsimile, email, personal service or hand delivery. Such notices shall state the time and place of the hearing.

The decision of the Director shall be final. The licensee may, within 10 days from the date of the Director's decision, appeal such suspension or revocation by filing a written notice of appeal ("petition") setting forth the grounds therefor with the City Clerk. A copy of the petition must be provided by the licensee to the Director and the City Attorney on or before the date the petition is filed with the City Clerk. The hearing shall be conducted in accordance with the procedures for hearing contested cases set out in TMC 1.23. The Hearing Examiner shall set a date for hearing said appeal and notify the licensee by mail of the time and place of the hearing. After the hearing thereon the Hearing Examiner shall, after appropriate findings of fact and conclusions of law, affirm, modify, or overrule the summary suspension and reinstate the license or registration, and may impose any terms upon the continuance of the license.

The decision of the Hearing Examiner shall be final. The licensee and/or the Director may seek review of the decision by the Superior Court of Washington in and for Pierce County within 21 days from the date of Hearing Examiner's decision.

6B.10.150 Statute of limitations – Unlicensed taxpayerslicensees.

With regard to unlicensed <u>taxpayerslicensees</u>, no assessment or correction of an assessment for additional fees and penalties may be made due by the Director more than <u>threefour</u> years after the close of the calendar year, except upon showing of the <u>taxpayer'slicensee's</u> failure to file a license application as and when required under this chapter, which failure to file a license application resulted from the <u>taxpayer'slicensee's</u> willful and fraudulent intent to avoid payment of the required fees.

6B.10.160 Refund of license fee.

A. Revocation. Upon revocation of any license as provided in this chapter, no portion of the license fee shall be returned to the licensee.

B. License application withdrawn. Upon licensee request to withdraw the application, the fee paid shall be returned to the applicant by the City, together with notice that the application has been withdrawn; provided that no refund shall be made where the applicant has engaged in the business activity for which the license was intended, or where inspection has been performed by any City department to review said license application.

C. Overpayment. If, upon request by a licensee for a refund or upon an examination of the records of any licensee, it is determined by the Director that a fee has been paid in excess of that properly due, the excess amount paid shall be credited to the licensee's account or shall be refunded to the licensee. No refund or credit shall be allowed with respect to any payment made to the Director more than 2 four years before the date of such request or examination. Where a refund or credit may not be made because of the lapse of said 2 year period, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding the 2 year period may be offset against the amount of any tax deficiency which may be determined by the Director for such preceding period.

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6B.10.245 License constitutes debt.

Any license fee due and unpaid under this Title 6, and all interest and penalties thereon, shall constitute a debt to the City and may be collected in the same manner as any other debt in like amount, which remedy shall be in addition to all other existing remedies.



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6B.10.255 Charge-off of uncollectible fees.

The Director may charge off, in accordance with TMC 1.06.226, any license fee or penalty that is owed by a licensee or licensee, if the Director reasonably ascertains that the cost of collecting such amounts would be greater than the total amount that is owed or likely to be collected from the licensee.

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6B.10.257 Closing agreement provisions.

The Director may enter into an agreement, in writing, with any person relating to the liability of such person with respect to any license fee or penalties imposed by any of the chapters within Subtitle 6 and administered by this chapter for any license period(s). Upon approval of such agreement, evidenced by execution thereof by the Director and the person so agreeing, the agreement shall be final and conclusive as to the liability or immunity covered thereby, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact:

A. The case shall not be reopened as to the matters agreed upon, or the agreement modified, by the Director or the licensee, and

B. In any suit, action, or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded.

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6B.10.265 Administrative reviews by the director of Notice of Penalty – Appeal.

A. General. A person, to whom a Notice of Penalty for a civil penalty is assessed, may request an administrative review of the Notice of the civil penalty.

B. How to request administrative review. A person may request an administrative review of the Notice of the civil penalty by filing a written request with the director of the department or division listed as the contact, within ten calendar days from the date of the Notice of the civil penalty. The request shall state, in writing, the reasons the director should review the Notice for the issuance of the civil penalty. Failure to state the basis for the review in writing shall be cause for dismissal of the review. Upon receipt of the request for administrative review, the director shall review the information provided.

C. Decision of director. After considering all of the information provided, the director shall determine whether a violation has occurred and shall affirm, vacate, suspend, or modify the Notice of penalty or the amount of any monetary penalty assessed. The director's decision shall be delivered in writing to the appellant by first-class mail.

D. Appeals to the Hearing Examiner of Directors Decision. Appeal of the director's decision shall be made within 10 <u>calendar</u> days after the date of the director's decision by filing a written notice of appeal, clearly stating the grounds that the appeal is based on, with the City Clerk, and the City Clerk shall set a date for the hearing of such appeal before the Hearing Examiner of the City, which appeal shall be governed by TMC 1.23, and shall notify the appellant by mail, of the time and place of hearing. This appeal shall be accompanied by an appeal fee as specified in Chapter 2.09 of the TMC.



Chapter 6B.20

ANNUAL BUSINESS LICENSE

2	Section
_	Section

3 6B.20.010 License required.

6B.20.020 License fee.

6B.20.030 Repealed.

6B.20.040 Date of payment.

6B.20.050 License required to be posted at each business location.

6B.20.060 Statute of limitations – Unlicensed taxpayerslicensees.

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6B.20.020 License fee.

Pursuant to Section 6B.20.010, there is hereby imposed an annual business license fee of \$90, effective for all annual business license fees due on or after January 1, 2012, which shall be prorated in the amount of one-half of the annual fee as to all first-time registrants commencing business after June 30, with the following exceptions:

A. Any charitable organization that has been exempted from payment of taxes to the federal government under Section 501(c)(3) of the Internal Revenue Code shall pay an annual administrative fee of \$25.

B. In the case where business is transacted at two or more locations by one taxpayer licensee, each additional location shall pay an annual administrative fee of \$25.

C. Those persons whose gross business income is derived from activity occurring both within and without the City and is less than \$12,000 annually shall pay an annual administrative fee of \$25.

6B.20.040 Date of payment.

The annual license fee prescribed herein shall be due on January 31 of each year. Effective January 1, 2004, taxpayerslicensees who engage in the business of renting or leasing real property in the City shall pay the annual license fee. The amount of penalties to be assessed shall be calculated pursuant to the provisions of TMC 6B.10.090.

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6B.20.060 Statute of limitations – Unlicensed <u>licenseestaxpayers</u>.

With regard to unlicensed taxpayers licensees, no assessment or correction of an assessment for additional fees and penalties may be made due by the Director more than 5 four years after the close of the calendar year in which they were incurred, except that the Director may issue an assessment: upon showing of the taxpayer's failure to file license application as and when required under this chapter, which failure to file license application resulted from the taxpayer's willful and fraudulent intent to avoid payment of required fees.

A. Against a person who is not currently registered or has not filed a license as required by this title for fees due within the period commencing 10 years prior to the close of the calendar year in which the person was contacted in writing by the Director;

B. Against a person that has committed fraud or who misrepresented a material fact; or

C. Against a person that has executed a written waiver of such limitations.



ORDINANCE NO. 28208

AN ORDINANCE relating to the Tax and License Code; amending Title 6 of the Tacoma Municipal Code ("TMC") by amending Sections 6A.30.090 and 6A.90.040; Chapter 6A.100; and Sections 6B.130.010; 6B.160.070; 6B.165.100; 6B.170.060, and 6B.200.040 thereof to correct language and citations that are not consistent with other chapters of the TMC and/or Revised Code of Washington.

WHEREAS the Tacoma Municipal Code ("TMC") is amended from time to time, resulting in the need for corresponding changes in other parts of the TMC, and

WHEREAS it is necessary to amend the following sections of TMC Title 6 to correct language and citations that are not consistent with other chapters of the TMC and/or Revised Code of Washington: Sections 6A.30.090 and 6A.90.040; Chapter 6A.100; Sections 6B.130.010, 6B.160.070, 6B.165.100, 6B.170.060, and 6B.200.040; Now, Therefore,

BE IT ORDAINED BY THE CITY OF TACOMA:

That Title 6 of the Tacoma Municipal Code ("TMC") is hereby amended by amending Sections 6A.30.090 and 6A.90.040; Chapter 6A.100; and Sections 6B.130.010; 6B.160.070; 6B.165.100; 6B.170.060, and 6B.200.040 thereof to correct language and citations that are not consistent with other



1	chapters of the TMC and/or Revise	ed Code of Washington, as set forth in the
2	attached Exhibit "A."	
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9	City Clerk	
10	Approved as to form:	
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12	Deputy City Attorney	
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EXHIBIT "A"

TITLE 6 TAX AND LICENSE CODE

6A.30.090 Exemptions.

A. Certain fraternal and beneficiary organizations. This chapter shall not apply to fraternal benefit societies or fraternal fire insurance associations as described in Chapter 48 RCW; nor to beneficiary corporations or societies organized under and existing by virtue of Chapter 24 RCW, if such beneficiary corporations or societies provide in their bylaws for the payment of death benefits. This exemption is limited, however, to gross income from premiums, fees, assessments, dues, or other charges directly attributable to the insurance or death benefits provided by such societies, associations, or corporations.

- B. Credit unions. This chapter shall not apply to the gross income of credit unions organized under the laws of this state, any other state, or the United States.
- C. Nonprofit health care organization fees. This chapter shall not apply to amounts derived from medical, nursing, ambulance, hospital, and other appropriate outpatient care as charges and service fees by nonprofit health care organizations for the benefit of subscribers where none of such fees and charges inure to the benefit of the organization or any of its employees, provided further that if a nonprofit health care organization's annual gross income, minus any allowed deductions or exemptions as provided in this chapter, exceeds \$30,000,000.00 for any calendar year the deduction shall not apply to the amounts derived from health care organization service fees and charges.
- D. Public utilities. This chapter shall not apply to the business activity of any person to which tax liability is specifically imposed under the provisions of Chapters 6A.40 (Communications Tax), 6A.50 (Electricity Business and Solid Waste Collection), and 6A.90 (Natural or Manufactured Gas Tax).
- E. Investments dividends from subsidiary corporations. This chapter shall not apply to amounts derived by persons other than those engaging in banking, loan, security, or other financial businesses, from investments or the use of money as such, and also amounts derived as dividends by a parent from its subsidiary corporations.
- F. International banking facilities. This chapter shall not apply to the gross receipts of an international banking facility. As used in this subsection, an "international banking facility" means a facility represented by a set of asset and liability accounts segregated on the books and records of a commercial bank, the principal office of which is located in this state, and which is incorporated and doing business under the laws of the United States or of this state, a United States branch or agency of a foreign bank, an Edge corporation organized under Section 25(a) of the Federal Reserve Act, 12 United States Code 611-631, or an Agreement corporation having an agreement or undertaking with the Board of Governors of the Federal Reserve System under Section 25 of the Federal Reserve Act, 12 United States Code 601-604(a), that includes only international banking facility time deposits (as defined in subsection (a)(2) of Section 204.8 of Regulation D (12 CFR Part 204), as promulgated by the Board of Governors of the Federal Reserve System), and international banking facility extensions of credit (as defined in subsection (a)(3) of Section 204.8 of Regulation D).
- G. Insurance business. This chapter shall not apply to amounts received by any person who is an insurer or their appointed insurance producer upon which a tax based on gross premiums is paid to



the state pursuant to RCW 48.14.020; and provided further, that the provisions of this subsection shall not exempt any bonding company from tax with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor.

- H. Farmers agriculture. This chapter shall not apply to any farmer with respect to amounts received from selling fruits, vegetables, berries, butter, eggs, fish, milk, poultry, meats, or any other agricultural product that is raised, caught, produced, or manufactured by such persons.
- I. Athletic exhibitions. This chapter shall not apply to any person with respect to the business of conducting boxing contests and sparring or wrestling matches and exhibitions for the conduct of which a license must be secured from the Washington State Boxing Commission.
- J. Racing. This chapter shall not apply to any person with respect to the business of conducting race meets for the conduct of which a license must be secured from the Washington State Horse Racing Commission.
- K. Ride sharing. This chapter does not apply to any funds received in the course of commuter ride sharing or ride sharing for persons with special transportation needs in accordance with RCW 46.74.010.
- L. Employees.
- 1. This chapter shall not apply to any person with respect to the person's employment in the capacity as an employee or servant as distinguished from that of an independent contractor. For the purposes of this subsection, the definition of employee shall include those persons that are defined in the Internal Revenue Code, as hereafter amended.
- 2. A booth renter is an independent contractor for purposes of this chapter.
- M. Amounts derived from sale of real estate. This chapter shall not apply to gross proceeds derived from the sale of real estate. This, however, shall not be construed to allow an exemption of amounts received as commissions from the sale of real estate, nor as fees, handling charges, discounts, interest or similar financial charges resulting from or relating to real estate transactions. This chapter shall also not apply to amounts received for the rental of real estate, if the rental income is derived from a contract to rent for a continuous period of 30 days or longer.
- N. Mortgage brokers' third-party provider services trust accounts. This chapter shall not apply to amounts received from trust accounts to mortgage brokers for the payment of third-party costs if the accounts are operated in a manner consistent with RCW 19.146.050 and any rules adopted by the director of financial institutions.
- O. Amounts derived from manufacturing, selling, or distributing motor vehicle fuel. This chapter shall not apply to the manufacturing, selling, or distributing motor vehicle fuel, as the term "motor vehicle fuel" is defined in RCW 82.36.010 and exempt under RCW 82.36.440, provided that any fuel not subject to the state fuel excise tax or any other applicable deduction or exemption will be taxable under this chapter.
- P. Amounts derived from liquor, and the sale or distribution of liquor. This chapter shall not apply to liquor as defined in RCW 66.04.010 and exempt in RCW 66.08.120.
- Q. Accommodation sales. This chapter shall not apply to sales for resale by persons regularly engaged in the business of making retail sales of the type of property so sold to other persons similarly engaged in the business of selling such property where (1) the amount paid by the buyer does not exceed the amount paid by the seller to the vendor in the acquisition of the article, and



(2) the sale is made as an accommodation to the buyer to enable the buyer to fill a bona fide existing order of a customer or is made within 14 days to reimburse in-kind a previous accommodation sale by the buyer to the seller.

- R. Casual and isolated sales. This chapter shall not apply to the gross proceeds derived from casual or isolated sales.
- S. Taxes collected as trust funds. This chapter shall not apply to amounts collected by the taxpayer from third parties to satisfy third party obligations to pay taxes such as the retail sales tax, use tax, and admission tax.
- T. The gross income received by the United States or any instrumentality thereof and by the state of Washington or any municipal subdivision thereof; provided, however, that the exemption contained in this subsection shall only apply to gross income which the City is prohibited from taxing pursuant to the terms of any federal or state law.
- U. Any person with respect to a business activity conducted in an area that, after the date hereof, has become part of the City by annexation; provided, however, that the business premises of such person be located in the said area on the date of annexation; and provided, further, that the exemption provided herein shall cease at the end of the calendar quarter three years after the date of such annexation.
- V. Those persons whose gross proceeds of sales or gross income of the business both from within and outside the City for the entire calendar year do not exceed a minimum threshold of \$50,000 through December 31, 1998; \$55,000 from January 1 through December 31, 1999; \$60,000 from January 1, 2000, through December 31, 2000; \$65,000 from January 1, 2001, through December 31, 2001; \$70,000 from January 1, 2002 through December 31, 2008, \$72,500 from January 1, 2009 through December 31, 2009, \$75,000 from January 1, 2010 through December 31, 2010 and \$250,000 from January 1, 2011, and thereafter shall be exempt from the tax imposed under this Subtitle 6A; provided, however, that said persons shall still be obligated to obtain a registration certificate and submit City tax returns as specified by this Subtitle 6A, except that persons whose gross income or gross sales is \$10,00012,000 or less will not be required to submit a tax return.

Tax Period Year	Gross Income Threshold
1998 and prior years	\$50,000
1999	\$55,000
2000	\$60,000
2001	\$65,000
2002 through 2008	\$70,000
2009	\$72,500
2010	\$75,000
2011 and beyond	\$250,000

W. Amounts received from the sale of licenses to use grave sites and related finance charges by persons owning or operating cemeteries located within the City; provided, however, that this exemption shall not apply to amounts derived from the sale of licenses to use crypts or cremation niches located in mausoleums.

6A.90.040 Natural or manufactured gas use tax.

A. Pursuant to RCW 82.14.230, there is fixed and imposed upon every person a use tax for the privilege of using natural gas or manufactured gas in the City as a consumer.



	B. The tax shall be in an amount equal to the value of the article used by the taxpayer multiplied by a rate which is equal to the rate specified in Section 6A.90.030 of this chapter.		
2 3	C. The "value of the article used" shall have the meaning set forth in RCW 82.12.010(7)(a), and 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 section if those amounts are subject to a tax which is imposed and paid under Section 6A.90.030 of this chapter.		
3			
5	D. The tax 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 imposed pursuant to Section 6A.90.030 of this chapter.		
3	E. There shall be a credit against the tax levied under this section in an amount equal to any tax paid		
6	by:		
7 8	1. The person who sold the gas to the consumer, when that tax is a gross receipts tax similar to that imposed pursuant to Section 6A.90.030 of this chapter; by another statemunicipality or other unit of local government with respect to the gas for which a credit is sought under the subsection; or		
9	2. The person consuming the gas upon which a use tax similar to the tax imposed by this section was paid to another statemunicipality or other unit of local government with respect to the gas for which a credit is sought under this subsection.		
11	F. The use tax hereby imposed shall be paid by the consumer. The administration and collection of the tax hereby imposed shall be pursuant to RCW 82.14.050.		
12	***		
13	Chapter 6A.100		
14	UTILITIES GROSS EARNINGS TAX – PUBLIC UTILITIES		
	Sections:		
15	6A.100.005 Administrative provisions.		
16	6A.100.010 Power, Water, and Rail Divisions – Department of Public Utilities. 6A.100.020 Solid Waste Utility and Sewer Utility – Department of Public Works.		
	6A 100.030 Gross earnings defined.		
17	6A.100.040 Deductions.		
18	6A.100.050 Overpayment of tax.		
19	6A.100.005 Administrative provisions.		
	The administrative provisions of Chapter 6A.10 shall be fully applicable to the provisions of this		
20	chapter except as expressly stated to the contrary herein.		
21	* * *		
22	6A.100.050 Overpayment of tax.		
	If, upon application by a taxpayer for a refund or for an audit of his or her records or upon an		
23	examination of the returns or records of any taxpayer, it is determined by the Director that within two years immediately preceding the receipt by the Director of the application by the taxpayer for a		

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taxpayer's account or shall be refunded to the taxpayer, at his or her option. No refund or credit shall

be allowed with respect to any payment made to the Director more than two years before the date of such application or examination. Where a refund or credit may not be made because of the lapse of

refund or for an audit, or, in the absence of such an application, within the two years immediately preceding the commencement by the Director of such examination, a tax has been paid in excess of that properly due, the excess amount paid within such period of two years shall be credited to the

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said two-year period, the amount of the refund or credit which would otherwise be allowable for the portion of the statutory assessment period preceding the two-year period may be offset against the amount of any tax deficiency which may be determined by the Director for such preceding period. Interest upon any such refund or credit shall be allowed by the Director at the rate of 3 percent per annum.

* * *

6B.130.010 License required – Conditional home occupation agreement.

A. It is unlawful for any person to engage in a "home occupation," as defined in TMC 13.06.700, within a residential building or building accessory thereto without first obtaining a license pursuant to the provisions of this chapter. Prior to issuance of said license, the Director must be satisfied that the applicant will be in conformance with applicable laws, including, but not limited to, the criteria set out in TMC 13.06.105100.E, and the applicant must also manifest his or her assent to comply with all applicable laws and regulations by entering into a Conditional Home Occupation Agreement provided by the Director which will contain the code and regulatory requirements most directly applicable to each applicant's situation.

B. Both the license and the Conditional Home Occupation Agreement are personal to the original applicant, and may not be assigned. If there is a change of location of the licensed home occupation, the license holder need not obtain a new license, but is required to enter into a new Conditional Home Occupation Agreement. Should the type of home occupation be changed, the license holder must obtain a new license and enter into a new Conditional Home Occupation Agreement.

C. "Home occupation" means a business, profession, occupation, or trade conducted for gain or support and located entirely within a residential building or a building accessory thereto, which use is accessory, incidental, and secondary to the use of the building for dwelling purposes and does not change the essential residential character or appearance of such building. The intent of this definition is to maintain consistency with Home Occupations as defined in TMC 13.06.700 of the City's Zoning Code.

* * *

6B.160.070 Period of redemption.

No pawnbroker shall sell any property held as security for a loan or permit to be removed from his or her place of business until ninety (90) days have expired from the date of the original transaction except when redeemed., nor shall he or she remove or permit to be removed from his or her place of business for any purpose whatsoever any property which may have been pawned with him or her within thirty (30) working days from the date of the pawning of said property, nor shall he or she perm it the said property to be redeemed within said time; provided that, in the case of an item previously pawned by the same customer, the pawnbroker may permit redemption of such item by the customer without reference to the thirty (30) days. If any interest on any such loan be paid, the time of redemption shall be extended for an additional period equal to the time covered by such interest payment.

No <u>pawnbroker or</u> dealer in secondhand goods shall sell or dispose of any article purchased by him or her constituting secondhand goods as herein defined, or shall remove or permit the same to be removed from his or her place of business or control within thirty (30) days after receipt of said goods has been reported to the Chief of Police or his or her designee as herein provided, except when returned to the owner. This section shall not apply to goods donated to charitable organizations.

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6B.200.040 Bond required.

Right-of-Way street obstruction-bond as required by TMC 10.22.

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6B.165.100 Inspection appeal.

A. If a rental property owner does not agree with the findings of an inspection performed by a qualified inspector, as defined under this section, other than a city code enforcement officer, the property owner may request a Minimum Housing Code Inspection by a city code enforcement officer and pay the applicable fee.

- B. If a rental property owner does not agree with the findings of an inspection performed by a city code enforcement officer under this section, the property owner may appeal as provided below:
- 1. An owner may request an administrative review by the Building Official of findings of inspection, by filing a written request with the Department of Public Works Neighborhood and Community Services Department within 30ten calendar days of the inspection.
- 2. The request shall state in writing the reasons the Building Official should review the findings. Failure to state the basis for the review in writing shall be cause for dismissal of the review. Upon receipt of the request for administrative review, the Building Official shall review the information provided.
- 3. Decision of Building Official. After considering all of the information provided, including information from the code enforcement officer and the City Attorney, or his or her designee, the Building Official shall affirm, or modify the findings of inspection. The Building Official's decision shall be delivered in writing to the appellant by first-class mail or hand delivery.
- 4. Appeals of the Decision of the Building Official to Hearing Examiner. Appeals of the Decision resulting from the Building Official's Review shall be made to the Hearing Examiner within 3021 calendar days from the date of the Building Official's Decision. The hearing shall be conducted in accordance with the procedures for hearing contested cases set out in TMC 1.23. The Hearing Examiner shall set a date for hearing said appeal and notify the licensee by mail of the time and place of the hearing. After the hearing thereon the Hearing Examiner shall, after appropriate findings of fact and conclusions of law shall issue Findings of Fact and Order in writing.

6B.170.060 Criminal Background Check/Fingerprints/Photographs.

All applicants for a solicitor's license must consent to be fingerprinted for a state and federal criminal background check and shall submit, with his or her application, in triplicate, a two current full face photographs of the applicant and aone current right profile photograph of the applicant, each of said photographs to be of the size of two inches square. One full face and one right profile set of photographs shall become a part of the applicant's license, if issued; one set shall be filed with the Police Department, and the other setfull face photograph shall be filed with the application. Applicants previously licensed and fingerprinted under Chapter 6B.170 will not may be required to again be fingerprinted if reapplication is not received within five years of initial licensing.

No side sewer contractor's license shall be issued until the applicant has first filed with the City a



ORDINANCE NO. 28209

AN ORDINANCE relating to pay and compensation; amending Chapter 1.12 of the Tacoma Municipal Code ("TMC") to implement rates of pay and compensation for classifications represented by Teamsters Local Union No. 117, General Unit.

WHEREAS the City has, for years, adopted the policy of collective bargaining between the various labor organizations representing employees and the administration, and

WHEREAS Resolution No. 38519, adopted August 28, 2012, authorized the execution of the 2011-2014 Collective Bargaining Agreement between the City of Tacoma and Teamsters Local Union No. 117, General Unit ("Union"), on behalf of the employees represented by said Union, and

WHEREAS the City and the Union have negotiated a Letter of Agreement, retroactive to January 8, 2014, which provides for an application of rate of 5 percent for employees working in the classification of Heavy Equipment Operator when scheduled to train either a Solid Waste Worker or Equipment Operator on specialized Solid Waste equipment, said application of rate to be paid only for actual hours worked, and

WHEREAS City Council authorization is required to implement rates of pay and compensation within the collective bargaining agreement that has been negotiated with IBEW on behalf of its represented employees; Now, Therefore,



BE IT ORDAINED BY THE CITY OF TACOMA.

1	BE IT ONDAINED BY THE CITY OF TAGONIA.		
2	That Section 1.12.640 of the Tacoma Municipal Code is hereby amended		
3	retroactive to January 8, 2014, as set forth in the attached Exhibit "A."		
4			
5	Passed		
6			
7		 Mayor	
8	Attest:	Mayor	
9			
10	City Clerk	•	
11			
12	Approved as to form:		
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14	Deputy City Attorney		
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EXHIBIT "A"

1.12.640 Application of additional rates.

* * *

5021 A Heavy Equipment Operator (CSC 5021) scheduled at the Transfer Station, South Compactor, and the active working face of the landfill (where garbage is being dumped that day) shall receive an applied rate of 5 percent additional pay per hour above the current step rate of pay.

5021 A Heavy Equipment Operator (CSC 5021) working at the Solid Waste Division of the Environmental Services Department, who is scheduled to train either a Solid Waste Worker (CSC 0629) or an Equipment Operator (CSC 5020) on specialized equipment as outlined in the collective bargaining agreement, shall receive 5 percent over their base wage for hours worked.

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