



# Agenda Bill

City Council Regular Business Meeting - 19 Oct 2020

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**Department**

Finance

**Staff Contact**

Eric Christensen, Finance Director

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**Agenda Bill Title**

Adopt Ordinance No. 744, Providing for Water and Sewer Utility Taxes

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**Summary**

In response to the General Fund Revenue Options presentation on September 10, 2020, the Council directed staff to include the new Water and Sewer Utility Tax in the 2021-2022 Preliminary Budget and to return with an ordinance to impose the 8 percent tax on the utility districts. This tax will provide a new and stable revenue source for the General Fund to assist with funding important ongoing programs and services. The revenues will be deposited into the General Fund and are unrestricted. Staff will explore adding the Water and Sewer Utility Tax to the Utility Relief Program for low-income households with the utilities and will followup accordingly.

Staff pulled this item from the Consent Agenda due to a couple of changes to the Ordinance worth noting. In response to feedback from water and sewer utilities, two changes were made to the proposed utility code amendment. One request was to allow payments to be made by the utility bi-monthly rather than monthly. In section 7, the title was changed from "Monthly installments" to "Installments" and a sentence was added that states that "Everything in the first two paragraphs of this section applies to water and sewer utilities, except that the payments may be made bi-monthly rather than monthly." This way we have addressed their concern, and we have not adversely impacted the other utilities operating in Burien.

The other request was to increase the grace period for payment from 15 to 30 calendar days. It was a minor adjustment to strike 15 and insert 30. This will apply to all utilities ensuring that we are treating them fairly and equitably.

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**Options**

1. Adopt Ordinance No. 744.
  2. Do not adopt Ordinance No. 744.
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**Administrative Recommendation**

Administration recommends adoption of Ordinance No. 744.

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**Suggested Motion**

I move to adopt Ordinance No. 744, Providing for Water and Sewer Utility Taxes.

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**Fiscal Impact**

For the General Fund, the estimated annual impact is \$1.3 million in new revenues.

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**Attachments**

[2020 10 13 Ordinance No. 744 Utility Tax Amendment](#)

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**CITY OF BURIEN, WASHINGTON**

**ORDINANCE NO. 744**

**AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON AMENDING CHAPTER 3.12 OF THE BURIEN MUNICIPAL CODE TO AUTHORIZE AND LEVY UTILITY TAXES TO FUND ALL ASPECTS OF MUNICIPAL GOVERNMENT BY ESTABLISHING REGULATIONS REGARDING THE SAME, PROVIDING FOR A REFERENDUM, AUTHORIZING CITY OFFICIALS TO TAKE NECESSARY ACTIONS, PROVIDING FOR SEVERABILITY, AND ESTABLISHING AN EFFECTIVE DATE.**

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**WHEREAS**, the City Council finds it necessary to establish new and stable sources of revenue to fund municipal services, address Burien’s fiscal sustainability problems, and to respond to the COVID-19 pandemic and public health emergency;

**WHEREAS**, the City Council of the City of Burien desires to protect Burien’s future financial soundness, minimize financial risk, and promote sound financial management;

**WHEREAS**, the City of Burien’s General Fund expenditures are growing at a faster rate than revenues resulting in a structural imbalance, and though this imbalance is exacerbated by COVID-19, the imbalance existed before COVID-19;

**WHEREAS**, the financial projection from 2021 to 2030 reflects that without any revenue increases, expenditure reductions, or a combination of expenditure reductions and revenue increases, Burien must rely on its fund balance in certain years to offset the operating deficits;

**WHEREAS**, RCW Chapters 35.21 and 35.22 authorize the City of Burien to collect excise taxes from persons conducting business within Burien;

**WHEREAS**, the Washington Supreme Court held in *Lakehaven Water & Sewer Dist. v. City of Fed. Way*, 195 Wn.2d 742, 466 P.3d 213 (2020), that RCW 35A.82.020 gives cities the authority to impose excise taxes on utility districts, and the governmental immunity doctrine does not shield utility districts from excise taxes because the utilities perform a proprietary function by providing utility services to ratepayers;

**WHEREAS**, BMC 3.12.040 imposes an excise tax on the gross incomes of the following: competitive telecommunication services; network telecommunication services; cellular telephone services; businesses selling, brokering or furnishing natural gas for domestic, business, or industrial consumption; businesses selling or furnishing electric energy; businesses collecting solid waste; and cable communications businesses;

**WHEREAS**, BMC 3.12.040 does not impose an excise tax on the gross incomes from water services or sewer services provided by public and private utilities;

**WHEREAS**, more than 150 cities and towns in Washington impose an excise tax on the gross incomes from water services and/or sewer services provided by public and private utilities;

**WHEREAS**, the City Council needs for the business activities of public and private water services and sewer services in Burien to be subject to an excise tax according to BMC 3.12.040;

**WHEREAS**, the City Council finds it necessary to expand the types of excise taxes levied by Burien to pay for municipal services and expenses;

**WHEREAS**, the City Council must balance Burien's need for new revenue sources to pay for basic municipal services with the burden of an excise tax on public and private water and sewer utilities;

**WHEREAS**, the City Council has determined that it is in the public's best interest that Burien impose an excise tax on public and private utilities engaged in or carrying on the business of providing water and sewer services in Burien; and

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BURIEN, WASHINGTON, ORDAINS AS FOLLOWS:**

**Section 1. Findings.** The City Council adopts the recitals stated above, incorporated by reference, as findings supporting the adoption of this Ordinance.

**Section 2. Purpose and Need.** The City Council finds that the public's best interest requires the adoption of this Ordinance levying utility taxes to fund and sustain important programs and services. Additionally, the Council finds that it is necessary to adopt this Ordinance to respond to the COVID-19 pandemic and public health emergency.

**Section 3.** Section 3.12.010, entitled **Use and accountability of tax proceeds.**, of the Burien Municipal Code is retitled **Purpose.**, is amended as follows with the remaining portions of this section remaining the same:

~~[All revenues collected pursuant to this chapter shall be deposited into the general fund, and shall be used for the funding of city services or capital facilities as the council shall direct through its annual budget process.]~~ The provisions of this chapter shall be deemed to be an appropriate exercise of the power of the City of Burien to license for revenue and to levy a tax on utilities according to the laws of the state of Washington.

**Section 4.** Section 3.12.020, entitled **Levied.**, of the Burien Municipal Code is retitled **Use and accountability of tax proceeds.**, is amended as follows with the remaining portions of this section remaining the same:

~~[The tax provided for in this chapter shall be known as the "utility tax," and is levied upon the privilege of conducting an electric energy, natural or manufactured gas,~~

~~telephone, or cable television business within the city of Burien effective February 3, 2002, and upon the privilege of conducting a solid waste collection business within the city of Burien effective December 1, 2002.] All Revenues collected under this chapter shall be deposited into the general fund and shall be used to fund municipal programs, services, or capital projects as the council shall direct through its annual budget process, with the exception of all revenues, assessments and other charges generated and collected under this chapter from every Person engaged in the business of collecting solid waste, which shall be placed into the street fund, and shall be used by the city for transportation purposes, in accordance with RCW 82.80.070.~~

**Section 5.** Section 3.12.030, entitled **Definitions.**, of the Burien Municipal Code., is amended as follows with the remaining portions of this section remaining the same:

(1) Use of Words and Phrases. As used in this chapter, unless the context or subject matter clearly requires otherwise, the words or phrases defined in this section shall have the indicated meanings.

(2) “Cable ~~[t]~~Television ~~[s]~~Services” means every Person engaging in or carrying on the business of providing cable television services, which includes the one-way transmission of video programming and associated non-video signals to subscribers together with subscriber interaction, if any, which is provided in connection with video programming.

(3) “City ~~[m]~~ Manager” means the city manager of the city of Burien, Washington, or his or her designee.

(4) “Director” means the Finance Director or his or her designee.

(5) “Gas Distribution Business” means every Person engaging in or carrying on the business of distributing, furnishing, providing, selling, or transmitting gas, whether manufactured or natural.

~~(4)~~ 6 “Gross income of Gross Proceeds of Sales” means the value proceeding or accruing from the performance of the particular business involved, and includes, but is not limited to, [including] gross proceeds of sales, compensation for the rendition of services, ~~[and receipts (including all sums earned or charged, whether received or not) by reason of investment in the business engaged in (excluding rentals, receipts or proceeds from the use or sale of real property or any interest therein, and proceeds from the sale of notes, bonds, mortgages or other evidences of indebtedness, or stocks~~

and the like)] gains realized from trading in bonds, stocks, or other evidences of indebtedness, commissions, discount, dividends, fees, interest, rents, royalties, and other emoluments however designated, all without any deduction on account of the cost of property sold, the cost of materials used, labor costs, taxes, interest, [or] discount paid, delivery costs or any expenses whatsoever paid or accrued, and without any deduction on account of losses.

(7) "Light and Power Business" means every Person engaging in or carrying on the business of operating a plant or system for the distribution, generation, and production of electric light and power for hire, sale, or for the wheeling of electricity for others.

(~~5~~) 8) "Person" or "Persons" means any person of either gender, firm, co-partnership, corporation, public utility districts, municipal corporations, public or private utilities, and other associations, or entity of any type engaged in a business subject to taxation under this chapter.

(9) "Recyclable materials" means those solid wastes that are separated for recycling or reuse, such as glass, metals, and papers.

(10) "Sewerage Business" or "Sewer Business" means every Person engaging in or carrying on the business of distributing, furnishing, or selling sanitary sewer services for a commercial or domestic use or purpose.

(11) "Solid waste" means all putrescible and non-putrescible solid and semisolid wastes including, but not limited to, ashes, compost, construction and demolition of waste, garbage, industrial waste, rubbish, sewage, sludge, swill, abandoned vehicles or parts thereof, and recyclable materials.

(12) "Taxpayer" means any Person liable for the tax imposed by this chapter.

(~~6~~) 13) "Telephone business" means every Person providing Network Telephone Service (defined in 6.A below), Telecommunication Services (defined in 6.B below), or cooperative or farmer line telephone companies or associations operating an exchange within the Burien city limits:

A. "Network Telephone Service" means the business of providing access to a local telephone network, local telephone network switching service, toll service, or coin telephone services, or providing telephonic, video, data, pager, or similar

communication or transmission for hire, via a local telephone network, toll line or channel, cable, microwave, or similar communication or transmission system. “Network telephone service” includes the provision of transmission to and from the site of an internet provider via a telephone network, toll line or channel, cable, microwave, or similar communication or transmission system. The term includes cooperative or farmer line telephone companies or associations operating an exchange. “Network Telephone [business] service” does not include the providing of competitive telephone service or cable television service or other providing of broadcast services by radio or television stations.

B. “Telecommunication Services” is defined as the electronic transmission, conveyance, or routing of voice, data, audio, video, or any other information or signals to a point, or between or among points. “Telecommunications service” includes such transmission, conveyance, or routing in which computer processing applications are used to act on the form, code, or protocol of the content for purposes of transmission, conveyance, or routing without regard to whether such service is referred to as voice over internet protocol services or is classified by the federal communications commission as enhanced or value-added. “Telecommunications service” does not include those activities expressly excluded from the definition in RCW 82.04.065(27).

C. “Cellular telephone service” means [any two-way voice and data telephone or similar communications system based in whole or in substantial part on wireless radio communications, including cellular mobile service, and which is not subject to regulation by the Washington State Utilities and Transportation Commission. Cellular mobile service includes other wireless radio communications services including specialized mobile radio, personal communications services, and any other evolving wireless radio communications technology that accomplishes a purpose substantially similar to cellular mobile service.] every Person engaging in or carrying on the business of providing cellular telephone services, which include:

i. The provision of Mobile Telecommunications Service defined as “commercial mobile radio service”, as defined in Title 47 C.F.R. § 20.3, as in effect on December 5, 2019; and

ii. The provision of Mobile Wireless Service defined as a telecommunications service that is transmitted, conveyed, or routed regardless of the technology used, whereby the origination and/or termination points of the transmission, conveyance, or routing are not fixed, including, by way of example only, telecommunications services that are provided by a commercial mobile radio service provider.

Cellular telephone service is included within the definition of “telephone business” for ~~[the purposes of]~~ this chapter.

D. “Competitive telephone service” means the providing by any [p]Person of telecommunications equipment or apparatus, directory advertising and lease of telephone street directories, or service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which may be provided by persons not subject to regulation as telephone companies under RCW Title 80, and for which a separate charge is made. Transmission of communication through cellular telephones is classified as “telephone business” rather than “competitive telephone service.”

E. “Pager service” means service provided ~~[by means of]~~ utilizing an electronic device ~~[which has the ability to]~~ can send or receive voice or digital messages transmitted through the local telephone network, via satellite or any other form of voice or data transmission. “Pager service” is included within the definition of “telephone business” ~~[for the purposes of]~~ in this chapter.

~~[(7) “Solid waste” means garbage, trash, rubbish, or other materials discarded as worthless or not economically viable for further use. The term does not include hazardous or toxic waste, and does not include yard waste or material collected primarily for recycling or salvage.]~~

(14) “Water Distribution Business” means every Person engaged in the business of distributing, furnishing, or selling water services for a commercial or domestic use or purpose.

**Section 6.** Section 3.12.040, entitled **Occupations subject to tax – Amount.**, of the Burien Municipal Code., is amended as follows with the remaining portions of this section remaining the same:

~~[There is levied upon, and shall be collected from a person because of certain business activities engaged in or carried on in the city of Burien, taxes in the amount to be determined by the application of rates given against gross income as follows:~~

~~(1) Upon a person engaged in or carrying on the business of selling, furnishing, or transmitting electric energy, a tax equal to six percent of the total gross income from such business in the city during the period for which the tax is due;~~

~~(2) Upon a person engaged in or carrying on the business of selling, furnishing, or transmitting gas, whether natural or manufactured, a tax equal to six percent of the total gross income from such business in the city during the period for which the tax is due;~~

~~(3) Upon a person engaged in or carrying on any telephone business, a tax equal to six percent of the total gross income, including income from intrastate long distance toll service, from such business in the city during the period for which the tax is due;~~

~~(4) Upon a person engaged in or carrying on the business of selling, furnishing or transmitting cable television service, a tax equal to six percent of the total gross income from such business in the city during the period for which the tax is due;~~

~~(5) Upon a person engaged in or carrying on the business of collecting solid waste, a tax equal to six percent of the total gross income from such business in the city during the period for which the tax is due, less income derived from collection and sales of materials not defined herein as solid waste.]~~

There is levied and shall be collected from every Person a tax for the act or privilege of engaging in the following utility business activities within the City of Burien, in the amounts to be determined by the application of rates given against gross income as follows:

(1) Upon every Person engaged in or carrying on a competitive telephone service or network telephone service, a tax equal to six percent (6%) of the total gross income from such business in Burien during the period for which the tax is due. In determining gross income from such business, including intrastate toll service, the taxpayer shall include one hundred percent (100%) of the gross income received from such business in Burien;

- (2) Upon every Person engaged in or carrying on the business of cellular telephone service, a tax equal to six percent (6%) of the total gross income from such business in Burien during the period for which the tax is due;
- (3) Upon every Person engaged in or carrying on the business of brokering, furnishing, or selling gas distribution for business, domestic, or industrial consumption, a tax equal to six percent (6%) of the total gross income from such business in Burien during the period for which the tax is due;
- (4) Upon every Person engaged in or carrying on the business of furnishing or selling electric light and power, a tax equal to six percent (6%) of the total gross income from such business in Burien during the period for which the tax is due;
- (5) Upon every Person engaged in or carrying on the business of cable communications, a fee or tax equal to six percent (6%) of the total gross income from gross subscriber revenues in Burien during the period for which the fee or tax is due. For purposes of the chapter, "gross subscriber revenues" means and includes those revenues derived from the supplying of subscription services, that is installation fees, disconnect and reconnect fees, fees for regular cable benefits including the transmission of broadcast signals and access and origination channels and per-program or per-channel charges; it does not include leased channel revenue, advertising revenue, or any other income derived from the system;
- (6) Upon every Person engaged in the business of collecting solid waste, a tax equal to six percent (6%) of the total gross income from such business in Burien during the period for which the tax is due, less income derived from collection and sales of materials not defined herein as solid waste;
- (7) Upon every Person engaged in or carrying on the business of furnishing sewerage services for commercial, industrial, or domestic use or purpose, a tax equal to eight percent (8%) of the total gross income from such business in Burien during the period for which the tax is due;
- (8) Upon every Person engaged in or carrying on the business of furnishing or selling water distribution services for commercial, domestic, or industrial use or purpose, a tax equal to eight percent (8%) of the total gross income from such business in Burien during the period for which the tax is due.

**Section 7.** Section 3.12.070, entitled **Monthly installments.**, of the Burien Municipal Code., is retitled **Installments.**, and is amended as follows with the remaining portions of this section remaining the same:

The tax imposed by BMC 3.12.040 shall be due and payable in monthly installments, and remittance therefor shall be made on or before the last day of the month following the end of the monthly period in which the tax is accrued, unless the estimated gross income subject to the tax is less than \$2,500 per three-month quarter, in which case the taxpayer may elect to pay quarterly for the preceding three-month period, on or before the thirty-first day of January, the thirtieth day of April, the thirty-first day of July, and the thirty-first day of October, at the office of the ~~[city clerk]~~ Director ~~[, Burien City Hall, or his or her designee]~~. Furthermore, if the estimated gross income subject to the tax is less than \$1,500 annually, the taxpayer may elect to pay annually for the preceding 12-month period, on or before the thirty-first day of January. On or before said due date, the taxpayer shall file with the ~~[city manager]~~ Director a written return upon such form and setting forth such information as the ~~[city manager]~~ Director shall reasonably require relating to the accurate computation and collection of this tax, together with the payment of the amount.

Payment made by draft or check shall not be deemed a payment of the tax unless and until the same has been honored in the usual course of business, nor shall acceptance of any such check or draft operate as a discharge of the fee or tax unless the financial institution that the check or draft honors the check or draft.

Everything in the first two paragraphs of this section applies to water and sewer utilities, except that the payments may be made bi-monthly rather than monthly.

**Section 8.** Section 3.12.080, entitled **Taxpayer's records.**, of the Burien Municipal Code., is amended as follows with the remaining portions of this section remaining the same:

Each taxpayer shall keep records reflecting the amount of the taxpayer's gross income on sales and services within the city, and such records shall be open at all reasonable times for the inspection of the ~~[city manager]~~ Director ~~[or his designee]~~ to verify information provided on any utility tax return, or to determine whether such return is required to be filed.

To the extent permitted by Chapter 42.56 RCW and other applicable statutes, the applications, statements or returns made to the Director according to this chapter shall not be made public, nor shall they be subject to the inspection of any person except the Mayor, the City Attorney, the City Manager, and the Director and anyone working on the Director's behalf.

**Section 9.** Section 3.12.090, entitled **Failure to make returns or to pay the tax in full.**, of the Burien Municipal Code., is amended as follows with the remaining portions of this section remaining the same:

If a taxpayer fails, neglects, or refuses to make his return as and when required in this chapter, the ~~[city manager]~~ Director is authorized to determine the amount of the tax payable under provisions of BMC 3.12.040, and to notify such taxpayer of the amount so determined. The amount so fixed shall thereupon be the tax and be immediately due and payable, together with penalty and interest. Delinquent taxes, including any penalties, are subject to an interest charge of 12 percent per year on the unpaid balance from the date any such taxes became due as provided in BMC 3.12.070.

**Section 10.** Section 3.12.100, entitled **Penalty for delinquent payment.**, of the Burien Municipal Code., is amended as follows with the remaining portions of this section remaining the same:

If a person subject to this tax fails to pay any tax required by this chapter within ~~[15]~~ 30 calendar days after the due date thereof, ~~[there shall be added to such tax]~~ a penalty of 10 percent of the amount of such tax shall be added to the tax, and any tax due under this chapter that is unpaid and all penalties thereon shall constitute a debt to the city and may be collected by a collection agency or court proceedings, which remedy shall be in addition to all other remedies. If the City of Burien prevails on any claim that a taxpayer is in noncompliance with the terms of this chapter, Burien shall be entitled to an award of its attorneys' fees, court costs and fees, and other professional expenses associated with prosecuting the action.

**Section 11.** Section 3.12.110, entitled **Overpayment of tax.**, of the Burien Municipal Code., is retitled **Overpayment or underpayment of tax.**, and amended as follows with the remaining portions of this section remaining the same:

~~[Money paid to the city through error, or otherwise not in payment of the tax imposed by this chapter, or in excess of such tax, shall, upon discovery, be credited against any tax due or to become due from such taxpayer hereunder; provided however, that overpayments extending beyond one year prior to notification of the city shall not be refunded. If such taxpayer has ceased doing business in the city, any such overpayment shall be refunded to the taxpayer.]~~

(1) Overpayment. If the Director, upon investigation or upon checking returns, finds that the fee or tax paid by a taxpayer is more than the amount required of the taxpayer, he

or she shall return the amount overpaid, upon the written request of the taxpayer. Any refund request not submitted within three years of the alleged overpayment shall be forever barred.

(2) Underpayment. If the Director finds that the fee or tax paid by a taxpayer is less than required, he or she shall send a statement to the taxpayer showing the balance due, together with a penalty of 10 percent of the amount due, and the taxpayer shall, within 15 calendar days, pay the amount shown thereon. If payment is not received by the Director by the due date specified in the notice, the Director shall add a penalty of an additional 25 percent of the amount of the additional tax found due. If the balance due, including all penalties, is not paid in full within 30 calendar days from the date specified, the penalty shall be increased by 15 percent of the amount due and the total amount due shall accrue interest at the rate of 12 percent per annum. If the Director finds that all, or any part of, the deficiency resulted from an intent to evade the tax payable hereunder, a penalty of 50 percent of the additional tax found to be due shall be added and the amounts due, including penalties, shall accrue interest at the rate of 12 percent per annum from the date the tax became due and the date payment is actually made.

**Section 12.** Section 3.12.130, entitled **Appeal.**, of the Burien Municipal Code., is amended as follows with the remaining portions of this section remaining the same:

A taxpayer aggrieved by the amount of the tax, penalties, interest, or civil infraction fine determined to be due by the ~~[city manager]~~ Director ~~[or his designee]~~, under the provisions of this chapter, may appeal such determination to the ~~[city of Burien, director of finance and administrative services or his or her designee]~~ City Council. If the determination being appealed is the amount of the tax or fee due, the amount determined by the Director must be paid to Burien under protest before filing an appeal.

**Section 13. Referendum procedure.** Under RCW 35.21.706, this ordinance is subject to the following referendum procedure. A referendum petition may be filed within seven (7) calendar days of passage of this ordinance with the City Clerk. Within ten (10) calendar days, the City Clerk shall confer with the petitioner concerning the form and style of the petition, issue an identification number for the petition, and secure an accurate, concise, and positive ballot title from the City Attorney. The petitioner shall have thirty (30) calendar days in which to secure the signatures of not less than fifteen (15) percent of the registered Burien voters, as of the last municipal general election, upon petition forms that contain the ballot title and the full text of

the measure to be referred. The City Clerk shall verify the sufficiency of the signatures on the petition with King County and, if sufficient valid signatures are properly submitted, shall certify the referendum measure to the next election ballot within Burien or at a special election ballot as provided by RCW 35.17.260. If a referendum petition is brought under this Section, and it is unsuccessful for any reason, including but not limited to, the petition is withdrawn, the petition does not secure a sufficient number of valid signatures, or the petition is rejected at a special or general election, the excise tax imposed under BMC 3.12.040(7) and (8) will be due for the period back to the date that this ordinance would have taken effect under Section 8.

**Section 14. Implementation and Authority.** The City Manager, City Clerk, and City Attorney are directed and authorized to take such actions as necessary to implement this Ordinance and the process identified in Section 4 consistent with state and local laws. The City Clerk is authorized to adopt administrative policies/rules to implement this Ordinance.

**Section 15. Severability.** If any section, subsection, paragraph, sentence, clause, phrase, or portion of this ordinance, or its application to any person or situation, should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

**Section 16. Effective Date.**

- A. This ordinance shall take effect and be in full force five (5) days after passage and legal publication.
- B. The utility taxes authorized and levied herein shall take effect on January 1, 2021.

**ADOPTED BY THE CITY COUNCIL** at its meeting on \_\_\_\_\_, 2020.

\_\_\_\_\_  
Jimmy Matta, Mayor

**ATTEST**

\_\_\_\_\_  
Megan Gregor, City Clerk

**APPROVED AS TO FORM**

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Garmon Newsom II, City Attorney

Filed with the City Clerk: [Insert anticipated date of passage here]

Passed by the City Council: [Insert anticipated date of passage here]

Ordinance No.: 744

Date of Publication: [Insert date of Friday following anticipated date of passage here]

**CERTIFICATION OF ORDINANCE 744**

I, the undersigned, do hereby certify that I am the duly qualified and acting City Clerk of the City of Burien, King County, Washington, (the "City"), and as such official I am the keeper of the records and files of the City and of the City Council of the City (the "Council").

I do further certify that the attached document constitutes a full, true and complete copy of Ordinance 744 (the "Ordinance"), entitled:

ORDINANCE 744

AN ORDINANCE OF THE CITY OF BURIEN, WASHINGTON AMENDING CHAPTER 3.12 OF THE BURIEN MUNICIPAL CODE TO AUTHORIZE AND LEVY UTILITY TAXES TO FUND ALL ASPECTS OF MUNICIPAL GOVERNMENT BY ESTABLISHING REGULATIONS REGARDING THE SAME, PROVIDING FOR A REFERENDUM, AUTHORIZING CITY OFFICIALS TO TAKE NECESSARY ACTIONS, PROVIDING FOR SEVERABILITY, AND ESTABLISHING AN EFFECTIVE DATE.

The Ordinance was adopted by the City Council of the City of Burien on \_\_\_\_\_, 2020, by a vote of \_\_\_\_\_. The title of this Ordinance was published in the City's newspaper of record on \_\_\_\_\_, 2020, and the effective date of the Ordinance is \_\_\_\_\_, 2020.

I do further certify that the deliberations of the Council on the adoption of the Ordinance were held openly and that the vote on adoption of the Ordinance was taken openly and in accordance with state law. Such meeting was held at a specified place and time convenient to the public, notice of such meeting was given, and such meeting was called and held in strict compliance with the provisions of the open meetings laws of the State of Washington, as amended, and that the Council has complied with all applicable provisions of open meetings laws and procedural rules in the adoption of the Ordinance.

IN WITNESS WHEREOF, I hereunto affix my official signature this \_\_\_\_\_ day of \_\_\_\_\_, 2020.

\_\_\_\_\_  
Megan Gregor  
City Clerk  
City of Burien  
King County, Washington