

Title 3
REVENUE AND FINANCE*(1)

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Chapter 3.04

**ADOPTION OF FEES FOR LAND USE DEVELOPMENT APPLICATIONS, PERMITS,
INSPECTIONS, AND OTHER ADMINISTRATIVE FEES***

Sections:

3.04.010 Fees for land use development applications, permits, inspections, and other administrative fees.

3.04.020 Annual update and review.

3.04.010 Fees for land use development applications, permits, inspections, and other administrative fees.

The city council shall establish for planning and building applications and permits, engineering plan review fees, construction inspection fees, and other administrative fees a fee schedule by resolution. (Ord. 363 § 1(Exh. A)(part), 2009)

3.04.020 Annual update and review.

The city council shall evaluate and review the fee schedule on an annual basis in the month of February and shall propose adjustments as necessary for the following budget year. (Ord. 363 § 1(Exh. A)(part), 2009)

Chapter 3.08
CLAIMS AGAINST THE CITY*

Sections:

- 3.08.010** Place for filing claims.
- 3.08.020** Report and requisites of claim.
- 3.08.030** City procedure.
- 3.08.040** Procedures mandatory.
- 3.08.050** Filing claim with city clerk mandatory.

3.08.010 Place for filing claims.

Claims for damages against the city and/or its officers, employees, or representatives acting in such capacity shall be filed with the city clerk, who is appointed as the city's agent to receive claims. The city clerk's office is located at Brier City Hall, 2901 228th Street S.W., Brier, Washington, 98036. The city clerk shall record a copy of this section with the Snohomish County auditor. The clerk's office is open to the public Monday through Friday, between the hours of eight a.m. and five p.m., except legal holidays. The city clerk shall immediately forward copies of such claims to the city attorney, the city council and the city's insurance agency. (Ord. 363 § 1(Exh. A)(part), 2009)

3.08.020 Report and requisites of claim.

Pursuant to RCW 4.96.020, all claims for damages shall accurately locate and describe the conduct and circumstances that caused the injury or damage, reasonably describe the injury or damage, state the time and place the injury or damage occurred, state the names of all persons involved, if known, state the amount of damages claimed, state the actual residence of the claimant at the time of presenting and filing the claim and for a period of six months immediately prior to the time the claim arose, and verified by the claimant. If the claimant is incapacitated from verifying, presenting, and filing the claim in the time prescribed or if the claimant is a minor, or is a nonresident of the state absent therefrom during the time within which the claim is required to be filed, the claim may be verified, presented and filed on behalf of the claimant by any relative, attorney, or agent authorized to represent the claimant. (Ord. 363 § 1(Exh. A)(part), 2009)

3.08.030 City procedure.

All claims for damages shall be investigated by the mayor or the mayor's designee. Settlement and authorization for payment of such claims shall only be permitted upon approval by the city council. (Ord. 363 § 1(Exh. A)(part), 2009)

3.08.040 Procedures mandatory.

No claim for damages against the city and/or its officers, employees, or representatives acting in such capacity or any part thereof shall be paid, and no money shall be appropriated to pay or satisfy any such claim, unless there is compliance with the procedures set forth in this chapter. (Ord. 363 § 1(Exh. A)(part), 2009)

3.08.050 Filing claim with city clerk mandatory.

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No action shall be maintained against the city and/or its officers, employees, or volunteers, acting in such capacity, for damages arising out of tortuous conduct until sixty days have elapsed after a claim has first been presented to and filed with the city clerk. The requirements of this section shall not affect the applicable period of limitations within which an action must be commenced, except that such period of limitations within which an action must be commenced shall be tolled during the sixty-day period after a claim has been presented and filed with the city clerk. (Ord. 363 § 1(Exh. A)(part), 200

Chapter 3.12
UTILITIES TAX

Sections:

- 3.12.010** **Imposed—Rate.**
- 3.12.020** **Tax deemed additional.**
- 3.12.030** **Payment.**
- 3.12.040** **Mitigation—Authority.**
- 3.12.050** **Recordkeeping.**

3.12.010 **Imposed—Rate.**

Pursuant to RCW 35A.82.020, there is imposed a tax equal to six percent of the total gross revenues from any and all sales within the city on sellers and distributors of light, power and gas and businesses engaged in garbage collection. There shall be deducted from the total gross revenues upon which the tax or fee is computed so much thereof as is derived from transactions from interstate or foreign commerce, or from business done for the government of the United States, its officers or agents, and any amount paid by the taxpayer to the United States, the state of Washington, or the city as excise taxes levied or imposed upon the sale and distribution of property or service. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 182.B §1(part), 2000; Ord. 182.A §1, 1999. Formerly 3.10.010)

3.12.020 **Tax deemed additional.**

The tax imposed in this chapter shall be in addition to any other taxes as are otherwise due and imposed by the state of Washington, or other political subdivision, other than the city of Brier. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 182.B §1(part), 2000; Ord. 182.A §2, 1999. Formerly 3.10.020)

3.12.030 **Payment.**

The city clerk is authorized to make any and all such transfers or provisions, as may be required from time to time, to notify the several utilities with respect to collection and receipt of the revenues due as a result of the tax imposed in this chapter. Payments of fees or taxes due under this chapter shall be made in quarterly installments during each calendar year. Such installments shall be paid on or before the twentieth day of the months of January, April, July and October. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 182.B §1(part), 2000; Ord. 182.A §3, 1999. Formerly 3.10.030)

3.12.040 **Mitigation—Authority.**

The council may, but shall not be required to, by ordinance, make provision for payment from funds generated by the tax imposed in this chapter for payments for relief for low-income elderly or other disadvantaged persons to mitigate the impact of the tax imposed in this chapter; provided, that no such program or payments shall be provided or imposed except by subsequent ordinance; and further provided, that the effective date of any such provision shall be as of the effective date of such ordinance only and shall not be retroactive. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 182.B §1(part), 2000; Ord. 182.A §4, 1999. Formerly 3.10.040)

3.12.050 **Recordkeeping.**

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It is the duty of each taxpayer identified in this chapter to keep and maintain, in a proper book, a set of books or records of account which accurately reflect all gross revenues, which record shall be open upon request to inspection on behalf of the city by the city clerk or designated agent, so as to verify the amount of tax or fees due from the taxpayer. Any person or entity owing any due and unpaid tax pursuant to this chapter, or who signifies its intention not to pay such tax as may come due, shall in addition to any principal and interest due, pay reasonable costs and reasonable attorney's fees incurred by the city in collecting the sums due and/or obtaining a judicial determination of the proper authority for the tax imposed in this chapter. (Ord.363 § 1(Exh. A)(part), 2009; Ord. 182.B §1(part), 2000; Ord. 182.A §5, 1999. Formerly 3.10.050)

Chapter 3.16
UTILITY TAX REBATES

Sections:

- 3.16.010** **Eligibility—Conditions.**
- 3.16.020** **Claim filing.**
- 3.16.030** **Penalty for false claim.**

3.16.010 **Eligibility—Conditions.**

The occupant of a dwelling unit in the city shall be eligible for a one hundred percent utility tax rebate for all payments made for such utility tax, provided the following conditions are met and proof of the same is filed with the city

- A. The dwelling unit must have been occupied by the person claiming the rebate as a principal place of residence throughout the term for which the rebate is claimed
- B. The person claiming the rebate must be the head of the household for the dwelling unit
- C. The utility accounts for which any rebate is claimed must be in the name of the person claiming the rebate, or said person must be the legal successor in interest to any claim
- D. The utility account must have been paid in full by the person claiming the rebate throughout the period for which a claim for rebate is filed, or proof of assignment of right of rebate must be filed
- E. No person may claim a rebate for more than one dwelling unit during the same period
- F. Proof of payment of all utility tax for which a rebate is sought shall be submitted with the application for rebate.
- G. The combined income, from all sources whatsoever, of the person claiming the rebate, his or her spouse, and any co-tenant occupying the dwelling unit for the calendar year during which the utility tax was paid shall not exceed eighty percent of the Washington State median income, Seattle-Everett Index, adjusted for family size as published and calculated by the Washington State Office of Financial Management. Gross household income shall include all income, including Social Security, pensions, contract rights, salary or wages, interest on investments, dividends, or any other income. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 185 §1, 1987. Formerly 3.12.010)

3.16.020 **Claim filing.**

Claims for utility tax rebates shall be made annually and filed between January 2nd and February 28th of the year following the period for which the rebate is claimed. Claims shall be filed on forms prescribed and furnished by the city clerk, and the clerk is authorized to administratively interpret and modify said forms, from time to time, as necessary. All forms shall require that the claimant certify eligibility under penalty of perjury of the laws of the state and in accordance with the requirements of this chapter. Proof of payment of utility taxes for which a rebate is claimed shall be attached to said form. Upon being satisfied that the claim is in compliance with the requirements of this chapter, the city shall issue, upon approval of the city council, payment for one hundred percent of the utility taxes paid during the claim period. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 185 §2, 1987. Formerly 3.12.020)

3.16.030 **Penalty for false claim.**

Any person knowingly filing a false claim for utility tax rebate is guilty of a gross misdemeanor and may be

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prosecuted as such, with fines and penalties to be the then-maximum established by law for fines and penalties for punishment of gross misdemeanor. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 185 §3, 1987. Formerly 3.12.030)

Chapter 3.20
TELEPHONE UTILITY TAX

Sections:

- 3.20.010** **Imposed—Rate.**
- 3.20.020** **Definitions.**
- 3.20.030** **Effective date.**

3.20.010 **Imposed—Rate.**

There is hereby imposed, in accordance with RCW35.21.870, 35A.82.050, 35A.82.055, and 35A.82.060, a tax equal to six percent of the total gross operating revenues, including revenues from intrastate toll, upon the business activity of engaging in telephone business, as defined in Section 3.20.020; provided, that the city shall not impose the fee or tax on that portion of network telephone service which represents charges to another telecommunications company, as defined in RCW80.04.010, for connecting fees, switching charges, or carrier access charges relating to intrastate toll telephone services, or for access to, or charges for, interstate services, or charges for network telephone service that is purchased for the purpose of resale, or charges for mobile telecommunications services provided to customers whose place of primary use is not within the city. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 181.C §1(part), 2000; Ord. 181.B §1, 1999. Formerly 3.14.010)

3.20.020 **Definitions.**

A. "Telephone business" means the business of providing network telephone service. It includes cooperative or farmer line telephone companies or associations operating an exchange

B. "Network telephone service" means the providing by any person of access to a telephone network, telephone network switching service, toll service, or coin telephone services, or the providing of telephonic, video, data, or similar communication or transmission for hire, via a 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. "Network telephone service" does not include the providing of competitive telephone service, the providing of cable television service, the providing of broadcast services by radio or television stations, nor the provision of internet service as defined in RCW 82.04.297, including the reception of dial-in connection, provided at the site of the internet service provider

C. "Competitive telephone service" means the providing by any person of telecommunications equipment or apparatus, or service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which can be provided by persons that are not subject to regulation as telephone companies under RCW Title 80 and for which a separate charge is made. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 181.C §1(part), 2000; Ord. 181.B §2, 1999. Formerly 3.14.020)

3.20.030 **Effective date.**

The tax imposed by this chapter shall take effect at eleven fifty-nine p.m. on December 31, 1999, and shall be in force until terminated by city council action. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 181.C §1(part), 2000; Ord. 181.B §3, 1999. Formerly 3.14.030)

Chapter 3.24
SALES AND USE TAX

Sections:

- 3.24.010** **Imposed.**
- 3.24.020** **Rate.**
- 3.24.030** **Administration and collection.**
- 3.24.040** **Inspection of records.**
- 3.24.050** **Evasion—Penalty.**
- 3.24.060** **Contract with Department of Revenue.**

3.24.010 **Imposed.**

There is imposed a sales or use tax, as the case may be, upon every "taxable event," as defined in RCW 82.14.020, as now or hereafter amended, occurring within the city. The tax shall be imposed upon and collected from those persons from whom the state sees or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 23.9 §1, 1970. Formerly 3.16.010)

3.24.020 **Rate.**

The rate of the tax imposed by Section 3.24.010, pursuant to RCW 82.14.030(1), as now or hereafter amended, is one-half of one percent of the selling price or value of the article used, as the case may be; provided, that during such period as there is in effect a sales or use tax imposed by the county, the rate of tax imposed by this chapter is four hundred twenty-five one thousandths of one percent. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 23.9 §2, 1970. Formerly 3.16.020)

3.24.030 **Administration and collection.**

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050, as now or hereafter amended. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 23.9 §3, 1970. Formerly 3.16.030)

3.24.040 **Inspection of records.**

The city consents to the inspection of such records as are necessary to qualify the city for inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 23.9 §4, 1970. Formerly 3.16.040)

3.24.050 **Evasion—Penalty.**

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter is guilty of a misdemeanor. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 23.9 §5, 1970. Formerly 3.16.050)

3.24.060 **Contract with Department of Revenue.**

The mayor is authorized to enter into a contract with the Department of Revenue for administration of the

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tax. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 23.9 §6, 1970. Formerly 3.16.060)

Chapter 3.28
ADDITIONAL SALES AND USE TAX

Sections:

- 3.28.010** **Imposed—Rate.**
- 3.28.020** **Applicability.**
- 3.28.030** **Administration and collection—Additional sales and use tax.**
- 3.28.040** **Inspection of records—Additional sales and use tax.**
- 3.28.050** **Evasion—Penalty—Additional sales and use tax.**
- 3.28.060** **Contract with Department of Revenue—Additional sales and use tax.**

3.28.010 **Imposed—Rate.**

There is imposed pursuant to RCW 82.14.030(2), as now or hereafter amended, a sales and use tax in the amount of five-tenths of one percent of the selling price, in the case of the sales tax, and five-tenths of one percent of the value of the article, in the case of the use tax; provided, that in the event the county shall impose a sales and use tax under RCW 82.14.030(2), as now or hereafter amended, at a rate equal to or greater than the rate imposed by the city under this section, the county shall receive fifteen percent of the city tax; provided further, that in the event that the county shall impose a sales and use tax under RCW 82.14.030(2), as now or hereafter amended, at a rate which is less than the rate imposed under this section by the city, the county shall receive that amount of revenues from the city tax equal to fifteen percent of the rate of tax imposed by the county under this section. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 133 § 1, 1982. Formerly 3.20.010)

3.28.020 **Applicability.**

The sales and use tax described in this chapter shall be collected from those persons who are taxable by the state pursuant to Chapters 82.08 and 82.12 RCW, upon the occurrence of any taxable event within the city. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 133 § 2, 1982. Formerly 3.20.020)

3.28.030 **Administration and collection—Additional sales and use tax.**

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050, as now or hereafter amended. (Ord. 363 § 1(Exh. A)(part), 2009)

3.28.040 **Inspection of records—Additional sales and use tax.**

The city consents to the inspection of such records as are necessary to qualify the city for inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Ord. 363 § 1(Exh. A)(part), 2009)

3.28.050 **Evasion—Penalty—Additional sales and use tax.**

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter is guilty of a misdemeanor. (Ord. 363 § 1(Exh. A)(part), 2009)

3.28.060 **Contract with Department of Revenue—Additional sales and use tax.**

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The mayor of the city is authorized to enter into a contract with the Department of Revenue for administration of the tax. (Ord. 363 § 1(Exh. A)(part), 2009

Chapter 3.32
REAL ESTATE EXCISE TAX

Sections:

- 3.32.010** **Imposed—Rate.**
- 3.32.020** **Applicability.**
- 3.32.030** **Compliance with state provisions.**
- 3.32.040** **Distribution and use of revenue.**
- 3.32.050** **Seller's obligation.**
- 3.32.060** **Lien provisions.**
- 3.32.070** **Notation of payment.**
- 3.32.080** **Payable when.**
- 3.32.090** **Overpayment or underpayment.**
- 3.32.100** **Additional real estate excise tax.**

3.32.010 **Imposed—Rate.**

There is imposed a tax of one-quarter of one percent of the selling price on each sale of real property within the corporate limits of the city. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 137 §1, 1982. Formerly 3.24.01()

3.32.020 **Applicability.**

Taxes imposed in this chapter shall be collected from persons who are taxable by the state under Chapter 82.45 RCW and Chapter 458-61 WAC upon the occurrence of any taxable event within the corporate limits of the city. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 137 §2, 1982. Formerly 3.24.020)

3.32.030 **Compliance with state provisions.**

The taxes imposed in this chapter shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the state under Chapter 82.45 RCW and Chapter 458-61 WAC. The provisions of those chapters, to the extent they are not inconsistent with this chapter, shall apply as though fully set forth herein. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 137 §3, 1982. Formerly 3.24.030)

3.32.040 **Distribution and use of revenue.**

A. The county treasurer shall place one percent of the proceeds of the taxes imposed in this chapter in the county current expense fund to defray costs of collection

B. The remaining proceeds from city taxes imposed in this chapter shall be distributed the city monthly and those taxes imposed under Section 3.32.010 shall be placed by the city treasurer in a municipal capital improvements fund. These capital improvements funds shall be used solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan and housing relocation assistance under RCW 59.18.440 and 59.18.450; provided, revenues (1) pledged by the city for purposes of debt retirement prior to April 30, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (2) committed prior to April 30, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is complete

C. This section shall not limit the existing authority of the city to impose special assessments on

property benefited thereby in the manner prescribed by law. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 137 §4, 1982. Formerly 3.24.040)

3.32.050 Seller's obligation.

The taxes imposed in this chapter are the obligation of the seller and may be enforced through the action of debt against the seller or in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 137 §5, 1982. Formerly 3.24.050)

3.32.060 Lien provisions.

The taxes imposed in this chapter and any interest or penalties thereon are a specific lien upon each piece of property sold from the time of sale or until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 137 §6, 1982. Formerly 3.24.060)

3.32.070 Notation of payment.

The taxes imposed in this chapter shall be paid to and collected by the county treasurer. The county treasurer shall act as agent for the city within the county. The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the treasurer for the payment of the tax imposed in this chapter shall be evidence of the satisfaction of the lien imposed in Section 3.32.060 and may be recorded in the manner prescribed for recording satisfactions or mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the county auditor for filing or recording until the tax is paid and the stamp affixed thereto. In case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this fact is made on the instrument by the treasurer. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 137 §7, 1982. Formerly 3.24.070)

3.32.080 Payable when.

The tax imposed under this chapter shall become due and payable immediately at the time of sale and, if not so paid within thirty days thereafter, shall bear interest at a rate computed on a monthly basis under RCW 82.32.050(2). The rate so computed shall be adjusted on the first day of January of each year for use in computing interest for that calendar year. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 137 §8, 1982. Formerly 3.24.080)

3.32.090 Overpayment or underpayment.

If, upon written application by a taxpayer to the treasurer for a refund, it appears a tax has been paid in excess of the amount actually due or upon a sale or other transfer declared to be exempt, such excess amount or improper payment shall be refunded by the treasurer to the taxpayer; provided, that no refund shall be made unless the state has first authorized the refund of an excessive amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation. Any refund may be withheld from the next monthly distribution to the city. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 137 §9, 1982. Formerly 3.24.090)

3.32.100 Additional real estate excise tax.

A. As of the effective date of the ordinance codified in this section, there shall be and hereby is imposed an additional one-quarter of one percent real estate excise tax. Funds derived from the city's additional one-quarter of one percent real estate excise tax shall be deposited into the capital facilities fund, Fund No. 300, for capital projects as per RCW 82.46.035(5). The capital facilities fund, Fund No. 300, is hereby created by virtue of this section and the clerk/treasurer or designated officials hereby authorized to move deposits to and withdrawals from said fund

B. Other than as expressly stated herein, current ordinance provisions regarding imposition of the real estate excise tax, taxable events, consistency with state law, seller's obligation, collection, dispersal and deposit procedures, date payable and excessive and improper payments and all provisions governing such matters shall remain as presently stated, and shall likewise apply to this additional one-quarter of one percent tax. If any part or portion of this section is declared invalid for any reason, such declaration of invalidity shall not affect any remaining part or portion. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 137.A §§1, 2, 1998. Formerly 3.24.100)

**Chapter 3.36
GAMBLING TAX**

Sections:

- 3.36.010 Definitions.**
- 3.36.020 Applicability—Rate—Prohibited activities.**
- 3.36.030 Administration and collection.**
- 3.36.040 Filing of declaration of intention.**
- 3.36.050 Computation—Payment.**
- 3.36.060 Method of payment.**
- 3.36.070 Failure to make timely payment.**
- 3.36.080 Recordkeeping.**
- 3.36.090 Overpayment or underpayment.**
- 3.36.100 Failure to make return.**
- 3.36.110 Tax additional to others.**
- 3.36.120 Promulgation of rules and regulations.**
- 3.36.130 Tax deemed debt to city.**
- 3.36.140 Limitation on right to recovery.**
- 3.36.150 Violation—Penalty.**

3.36.010 Definitions.

For the purposes of this chapter, the words and terms used shall have the same meaning as each has under Chapter 9.46 RCW, and as it may be from time to time amended and as set forth under the rules of the Washington State Gambling Commission, WAC Title 20, as it may be amended from time to time unless otherwise specifically provided. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 28.8 §3, 1976. Formerly 3.28.010)

3.36.020 Applicability—Rate—Prohibited activities.

A. In accordance with Chapter 9.46 RCW, as now or hereafter amended, there is levied upon all persons, associations and organizations who have been duly licensed by the Washington State Gambling Commission to conduct or operate within this jurisdiction any of the activities listed below a tax in the following amounts to be paid to the city

1. Bingo, in the amount of the gross receipts therefrom, less the amount of money paid in cash and paid for merchandise actually awarded as prizes during the taxable period, multiplied by the rate of five percent; provided, that there shall be allowed as an exemption from the levy of said tax a sum equal to one hundred dollars per week for each week that bingo is conducted; provided further, that no tax shall be imposed on bingo when such activity is conducted by any bona fide charitable or nonprofit organization that has no paid operating or management personnel and that has gross income from bingo, raffles or amusement games, or any combination thereof, not exceeding five thousand dollars per year, less the amount paid for as prizes.

2. Raffles, in the amount of the gross receipts therefrom, less the amount of money paid in cash and paid for merchandise actually awarded as prizes during the taxable period, multiplied by the rate of five percent; provided, however, there shall be allowed as an exemption from the levy of said tax the sum of one hundred dollars per raffle, not to exceed a total exemption of one hundred dollars per week; provided

further, that no tax shall be imposed on raffles when such activity is conducted by any bona fide charitable or nonprofit organization that has no paid operating or management personnel and that has gross income from bingo, raffles or amusement games, or any combination thereof, not exceeding five thousand dollars per year, less the amount paid for as prizes

3. Amusement games are not subject to the levy of a tax

B. Cardrooms, card playing, punchboards and pulltabs as otherwise licensed by the state and permitted pursuant to Chapter 9.46 RCW are prohibited and it is unlawful for any person or persons to operate, conduct, maintain or to participate in any such activity within the city limits. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 28.8.A §§1, 2, 1977; Ord. 28.8 §§1, 2, 1976. Formerly 3.28.020)

3.36.030 Administration and collection.

A. Administration and collection of the various taxes imposed by this chapter shall be the responsibility of the city clerk. Remittance of the amount due shall be accompanied by a complete return form prescribed and provided by the clerk. The taxpayer shall be required to swear and affirm that the information given in the return is true, accurate and complete

B. The clerk is authorized, but not required, to mail to taxpayers forms for returns. Failure of the taxpayer to receive such a form shall not excuse the taxpayer from making the return and timely paying all taxes due. The clerk shall have forms available for the public in reasonable numbers at the City Hall during regular business hours.

C. In addition to the return form, a copy of the taxpayer's quarterly report to the Washington State Gambling Commission required by Chapter 230-08 WAC for the period in which the tax accrued shall accompany remittance of the tax amount due. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 28.8 §5, 1976. Formerly 3.28.030)

3.36.040 Filing of declaration of intention.

In order that the city may identify those persons who are subject to taxation under this chapter, each person, association or organization shall file with the city clerk a sworn declaration of intent to conduct an activity taxable under this chapter, upon a form to be prescribed by the clerk, together with a copy of the license issued therefor by the Washington State Gambling Commission. The filing shall be made not less than ten days prior to conducting or operating the taxable activity. A fee of two dollars and fifty cents shall be charged for such filing. Failure to timely file such declaration of intent shall not excuse any person, association or organization from any tax liability. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 28.8 §8, 1976. Formerly 3.28.040)

3.36.050 Computation—Payment.

A. Each of the various taxes imposed by this chapter shall be computed on the basis of activity during each calendar quarter year, shall be due and payable in quarterly installments and remittance therefor, together with the return forms, shall be made to the city on or before the last day of the next month succeeding the quarterly period in which the tax accrued. Such payments shall be due on January 31st, April 30th, July 31st, and October 31st of each respective year

B. Provided, however, whenever any persons, associations and organizations taxed under this chapter quit business, sell out, or terminate the business, any tax due under this chapter shall become due and payable immediately and such taxpayer shall, within ten days thereafter, make a return and pay the tax due.

C. Whenever it appears to the city clerk that the collection of taxes from any person, association or

organization may be in jeopardy, the clerk, after not less than ten days' notice to the taxpayer, is authorized to require that the taxpayer remit taxes due and returns at such shorter intervals than otherwise provided as the clerk shall deem appropriate under the circumstances. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §4, 1976. Formerly 3.28.050)

3.36.060 Method of payment.

Taxes payable under this chapter shall be remitted to the city clerk on or before the time required by bank draft, certified check, cashiers check, personal check, money order, or in cash. If payment is made by draft or check, the tax shall be deemed paid until the draft or check is not honored in the usual course of business, nor shall the acceptance of any sum by the clerk be an acquittance or discharge of the tax due unless the amount paid is the full amount due. The return and the copy of quarterly report to the Washington State Gambling Commission shall be filed in the office of the city clerk after notation by the clerk upon the return of the amount actually received from the taxpayer. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §6, 1976. Formerly 3.28.060)

3.36.070 Failure to make timely payment.

A. If full payment of any tax or fee due under this chapter is not received by the city clerk on or before the due date, there shall be added to the amount owing a penalty fee as follow

1. One to thirty days late, one percent of the tax due
2. Thirty-one to sixty days late, two percent of the tax due, but in no event shall the penalty amount be less than twenty-five dollars

B. In addition to this penalty, the clerk may charge the taxpayer interest of one percent of all taxes and fees due for each thirty-day period or portion thereof that said amounts are past due

C. Failure to make payment in full of all tax amounts and penalties within sixty days following the day the tax amount initially became due shall be both a civil and criminal violation of the chapter. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §7, 1976. Formerly 3.28.070)

3.36.080 Recordkeeping.

A. Each person, association or organization engaging in an activity taxable under this chapter shall maintain records respecting that activity which truly, completely and accurately disclose all information necessary to determine the taxpayer's tax liability under this chapter during each base tax period. Such records shall be kept and maintained for a period of not less than three years. In addition, all information and items required by the Washington State Gambling Commission under Chapt 230-00 WAC, and the United States Internal Revenue Service, respecting taxation, shall be kept and maintained for the periods required by those agencies

B. All books, records and other items required to be kept and maintained under this section shall be subject to and immediately made available for inspection and audit at any time, with or without notice, at the place where such records are kept upon the demand of the city clerk or her designee for the purpose of enforcing the provisions of this chapter

C. Where the taxpayer does not keep all of the books, records or items required to be kept or maintained under this section within the jurisdiction of the city so that the city clerk may examine them conveniently, the taxpayer shall either

1. Produce and make available for inspection in this jurisdiction all of the required books, records or other items within ten days following a request by the city clerk that he do s

2. Bear the actual cost of inspection by the city clerk or her designee at the location of which said books, records or items are located; provided, that a taxpayer choosing to bear those costs shall pay in advance to the city clerk the estimated costs thereof, including but not limited to round-trip fare by the most rapid means, lodging, meals and incidental expenses. The actual amount due or to be refunded for expenses shall be determined following said examination of the record

D. A taxpayer who fails, neglects or refuses to produce such books and records either within or without this jurisdiction, in addition to being subject to other civil and criminal penalties provided by this chapter, shall be subject to a jeopardy fee or tax assessment by the city clerk which penalty fee or jeopardy assessment shall be deemed prima facie correct and shall be the amount of the fee or tax owing by the taxpayer unless he can prove otherwise. The taxpayer shall be notified by the city clerk by posting in the mails of the United States, addressed to the taxpayer to the last address on file with the city clerk, a statement of the amount of tax so determined by jeopardy assessment, together with any penalty and/or interest, and the total of such amounts shall thereupon become immediately payable. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §9, 1976. Formerly 3.28.080)

3.36.090 Overpayment or underpayment.

If, upon application by a taxpayer for a refund or for an audit of his records, or upon any examination of the returns or records of any taxpayer, it is determined by the city clerk that within three years immediately preceding receipt by the city clerk of the application by the taxpayer for a refund or an audit, or in the absence of such an application, within three years immediately preceding the commencement by the city clerk of such examination

A. A tax or other fee has been paid in excess of that properly due, the total excess paid over all amounts due to the city within such period of three years shall be credited to the taxpayer's account or shall be credited to the taxpayer at the taxpayer's option. No refund or credit shall be allowed for any excess paid more than three years before the date of such application or examination

B. A tax or other fee has been paid which is less than that properly due, or no tax or other fee has been paid, the city clerk shall mail a statement to the taxpayer, showing the balance due, including the tax amount or penalty assessments and fees, and it shall be a separate, additional violation of this chapter, both civil and criminal, if the taxpayer fails to make payment in full within ten calendar days of such mailing. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §10, 1976. Formerly 3.28.090)

3.36.100 Failure to make return.

If any taxpayer fails, neglects or refuses to make and file his return as and when required under this chapter, the city clerk is authorized to determine the amount of tax payable together with any penalty and/or interest assessed under the provisions of this chapter and by mail to notify such taxpayer of the amount so determined, which amount shall thereupon become the tax and penalty and/or interest and shall become immediately due and payable. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §11, 1976. Formerly 3.28.100)

3.36.110 Tax additional to others.

The taxes levied in this chapter shall be additional to any license fee or tax imposed or levied under any law or other ordinance of the city except as otherwise herein expressly provided. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §12, 1976. Formerly 3.28.110)

3.36.120 Promulgation of rules and regulations.

The city clerk shall have the power, and it shall be her duty from time to time to adopt, publish and enforce rules and regulations not inconsistent with this chapter or other applicable laws for the purpose of carrying out the provisions hereof, and it shall be unlawful to violate or fail to comply with any such rule or regulation. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §13, 1976. Formerly 3.28.120)

3.36.130 Tax deemed debt to city.

Any tax due and unpaid under this chapter and all penalties or fees shall constitute a debt to the city and may be collected by court proceedings the same as any other debt or like amount which shall be in addition to all other existing remedies. (Ord. 36 § 1(Exh. A)(part), 2009: Ord. 28.8 §14, 1976. Formerly 3.28.130)

3.36.140 Limitation on right to recovery.

The right of recovery by the city from the taxpayer for any tax provided under this chapter shall be outlawed after the expiration of three calendar years from the date said tax became due. The right of recovery against the city because of overpayment of tax by any taxpayer shall be outlawed after the expiration of three calendar years from the date such payment was made. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §15, 1976. Formerly 3.28.140)

3.36.150 Violation—Penalty.

Any person violating or failing to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the city clerk pursuant thereto, upon conviction thereof, shall be subject to being punished by a fine in a sum not to exceed two hundred fifty dollars. Any taxpayer who engages in or carries on any gambling activities subject to a tax hereunder without having complied with the provisions of this chapter shall be guilty of a violation of this chapter for each day during which the gambling activity is conducted. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 28.8 §16, 1976. Formerly 3.28.150)

Chapter 3.40
LOCAL IMPROVEMENT DISTRICT ASSESSMENTS

Sections:

- 3.40.010** **Applicability of chapter.**
- 3.40.020** **Public works director—Authority.**
- 3.40.030** **Public works director—Duties.**
- 3.40.040** **Delinquent payments.**
- 3.40.050** **Failure to pay—Penalty.**
- 3.40.060** **Foreclosure.**
- 3.40.070** **LID bonds—Issuance.**

3.40.010 **Applicability of chapter.**

A local improvement, the cost of which is to be borne in whole or in part by special assessments on the property benefitted thereby, may be ordered only by an ordinance, pursuant either to a resolution or petition therefor and in accordance with the provisions of Chapters 35.43 through 35.56 RCW, as now or hereafter amended. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 215 §1, 1989. Formerly 3.30.010)

3.40.020 **Public works director—Authority.**

The director of public works of the city or the mayor's designee is the city officer responsible for the tasks set forth in Section 3.40.030. In performing those duties, the director of public works or mayor's designee is to work with and consult with the licensed civil engineer who has been authorized by the city to provide services concerning a local improvement, and with the city attorney or legal counsel advising the city regarding formation of the local improvement district or utility local improvement district and construction and installation of the improvements therein. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 215 §2, 1989. Formerly 3.30.020)

3.40.030 **Public works director—Duties.**

A. The director of public works or mayor's designee is designated as the officer responsible for determining the sufficiency and accuracy of any petition filed to initiate a proceeding for the formation of a local improvement district or utility local improvement district. Upon the filing of a petition found by the director of public works or mayor's designee to be sufficient or upon the adoption of a resolution initiating a proceeding for the formation of a local improvement district or utility local improvement district, the director of public works or mayor's designee shall cause an estimate to be made of the cost and expense of the proposed improvement and shall certify it to the city council, together with all papers and information in the director of public work's possession touching the proposed improvement, a description of the boundaries of the district, and a statement of what portion of the cost and expense of the improvement should be borne by the property within the proposed district.

B. The director of public works or mayor's designee shall prepare the final plans and contract documents and shall obtain bids for the construction of the improvement.

C. As soon as possible after the taking effect of an ordinance ordering the formation of a local improvement district, the director of public works or mayor's designee shall prepare a preliminary assessment roll and certify the same to the city council, which preliminary assessment roll shall contain the

description of each separate lot, tract, parcel of land or other property to be assessed, the amount to be charged, levied or assessed against the same, and the name of the owner thereof, if known. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 215 §3, 1989. Formerly 3.30.030)

3.40.040 Delinquent payments.

Whenever any installment upon any local improvement district assessment or utility local improvement district assessment becomes delinquent, that installment shall have added thereto a penalty equal to the rate of interest provided by ordinance for the bonds issued to pay the costs of the improvement in such local improvement district or utility local improvement district plus five percent or, if no bonds have been issued, the rate of interest provided by ordinance for payment of the assessment in installments plus five percent.

When not otherwise provided by ordinance, the delinquent installments shall bear interest at the same rate as is provided by ordinance for the final assessment roll for the local improvement district or utility local improvement district or for the bonds issued in payment or part payment of the cost of the improvement in the local improvement district or utility local improvement district. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 215 §4, 1989. Formerly 3.30.040)

3.40.050 Failure to pay—Penalty.

When any local improvement district or utility local improvement district assessment is payable in installments, upon failure to pay any installment due, the assessment shall become immediately due and payable, and the collection thereof shall be enforced by foreclosure. The payment of all delinquent installments, together with interest, penalty and costs, at any time before the entry of judgment in foreclosure shall extend the time of payment on the remainder of the assessment as if there had been no delinquency or foreclosure. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 215 §5, 1989. Formerly 3.30.050)

3.40.060 Foreclosure.

Foreclosure proceedings may be commenced at any time on or before November 15th of the year in which, on the first day of January of such year, two installments of any local improvement district or utility local improvement district assessment were delinquent or the final installment was delinquent for more than one year. In case of foreclosure, there shall be added to the costs and expenses provided by Chapter 35.50 RCW such reasonable attorney fees as the court may adjudge to be equitable, and the amount thereof shall be apportioned to each delinquent assessment or installment appearing on that roll. When one or more delinquent installments are paid before the foreclosure proceedings are completed, payment of such costs shall be a prerequisite to the city's dismissal of such proceedings unless otherwise ordered by the court. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 215 §6, 1989. Formerly 3.30.060)

3.40.070 LID bonds—Issuance.

All local improvement district and utility local improvement district bonds shall be issued and registered in compliance with the applicable provisions of state and federal law and the ordinances authorizing the issuance and sale of the bonds. (Ord. 363 §1(Exh. A)(part), 2009; Ord. 215 §7, 1989. Formerly 3.30.070)

Chapter 3.44
DELINQUENCY OF LOCAL IMPROVEMENT ASSESSMENTS

Sections:

- 3.44.010** **Initiation of proceedings.**
- 3.44.020** **Acceleration of installments due.**
- 3.44.030** **Notice—Content.**
- 3.44.040** **Notice—Affidavit of mailing.**
- 3.44.050** **Statement of delinquency.**
- 3.44.060** **Institution of foreclosure proceedings.**
- 3.44.070** **Attorney's fees authorized.**

3.44.010 **Initiation of proceedings.**

If, on the first day of January in any year, two installments of any local improvement assessment are delinquent, or if the final installment thereof has been delinquent for more than one year, foreclosure proceedings shall be commenced on or before April 1st of that year. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 54 §1, 1977. Formerly 3.32.010)

3.44.020 **Acceleration of installments due.**

If, on the first of January in any year, any two installments of any local improvement assessment are delinquent, then the entire assessment shall at that time become due and payable and collection enforced by foreclosure proceedings. Payment of all delinquent installments together with interest, penalty and administrative costs at any time before entry of judgment in foreclosure shall extend the time of payment on the remaining assessments as if there had been no delinquency or foreclosure. (Ord. 363 § 1(xh. A)(part), 2009: Ord. 54 §2, 1977. Formerly 3.32.020)

3.44.030 **Notice—Content.**

On or before February 1st of each year, the city treasurer shall mail a notice to the persons whose names last appear on the assessment roll as owners of the property charged with the delinquent assessments at the address last known to the treasurer. The notice shall contain the following

- A. The local improvement district number
- B. The assessment number
- C. The legal description and street address of each separate lot, tract or parcel of land
- D. The number of delinquent installments and the amount due on each separate lot, tract or parcel of land including penalty and interest through the next installment anniversary date
- E. The date after which foreclosure proceedings will commence
- F. The date such notice was mailed. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 54 §3, 1977. Formerly 3.32.030)

3.44.040 **Notice—Affidavit of mailing.**

Immediately upon mailing the notices as set forth in Section 3.44.030, the treasurer shall prepare an affidavit of mailing. Said affidavit shall contain the following statement

A. That the affiant is, and at all times relevant has been, the duly appointed and acting treasurer of the city;

B. The affiant mailed the notices, postage prepaid, more than thirty days prior to the date of the foreclosure proceedings to the persons whose names appear on the assessment rolls as owners of the parcels charged with delinquent local improvement district assessments at the address last known to the treasurer;

C. That the notices stated the number of delinquent installments and amount due on each separate lot, tract or parcel, including penalty and interest through the next installment anniversary date, and the date after which foreclosure proceedings would be commenced

D. That a true and correct copy of each notice sent is attached to the affidavit. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 54 §4, 1977. Formerly 3.32.040)

3.44.050 Statement of delinquency.

A. Following the date set forth in the notice after which foreclosure proceedings would be commenced, the treasurer shall prepare a statement of delinquency. The statement shall contain the following:

1. A legal description of each separate lot, tract or parcel of land or other property upon which local improvement district assessments or installments are delinquent
2. The date of delinquency, the number of installments that are delinquent and the amount due including penalty and interest through the next installment anniversary date
3. The name of the owner as it appears on the assessment roll or a statement that the owner is unknown;
4. The number and date of passage of the ordinance authorizing the improvement
5. The number and date of passage of the ordinance confirming the assessment roll
6. The number of the local improvement district or utility local improvement district and the assessment number for each separate lot, tract or parcel of land

B. Attached to said statement shall be a certificate of the treasurer certifying that the attached statement of delinquency is complete, correct and contains the information set forth in this section. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 54 §5, 1977. Formerly 3.32.050)

3.44.060 Institution of foreclosure proceedings.

The treasurer shall transmit the certificate and statement of delinquency together with the affidavit of mailing as set forth in Section 3.44.050 to the city attorney. The city attorney shall then institute foreclosure proceedings as set forth by law. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 54 §6, 1977. Formerly 3.32.060)

3.44.070 Attorney's fees authorized.

In any action to enforce the collection of delinquent local improvement district or ULID assessments, the city shall recover, in addition to all other costs and expenses provided by law, reasonable attorney's fees, and the amount thereof against each separate tract, lot or parcel of land shall be set by the court. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 54 §7, 1977. Formerly 3.32.070)

Chapter 3.48
SEGREGATION OF LOCAL IMPROVEMENT ASSESSMENTS

Sections:

- 3.48.010 Segregation of assessments allowed.**
- 3.48.020 Application.**
- 3.48.030 Cost, fees and charges.**
- 3.48.040 Applicant in arrears—Rejection of application.**
- 3.48.050 Resolution prepared after receipt of application.**
- 3.48.060 Review and certification of no charges in arrears—Payment of fees and costs due.**
- 3.48.070 Security of lien of assessment.**
- 3.48.080 Approved resolution sent to city clerk.**

3.48.010 Segregation of assessments allowed.

In accordance with RCW 35.44.410, the segregation of local improvement assessments shall hereafter be allowed upon the terms, conditions and limitations stated in this chapter. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 266 §1, 1993. Formerly 3.34.010)

3.48.020 Application.

Any person desiring to segregate a special assessment against a tract of land to which a local improvement assessment applies, and that tract of land has been sold in part or subdivided, shall make an application therefor to the city clerk, and in such application shall provide the following information

- A. A legal description of the original tract
- B. The amount and date of the original assessments
- C. The boundaries of the divided parts and the amount of the assessment proposed to be charged each part; and
- D. A statement that there are no past due assessments, fees, charges, penalties or interest in arrears against the tract of land to be segregated as of the date of application

The application shall be signed by a person having an ownership interest in the property as verified by submission of a title report or other evidence of ownership. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 266 §2, 1993. Formerly 3.34.020)

3.48.030 Cost, fees and charges.

There shall be due and payable to the city clerk, along with a completed application, segregation fees as established by resolution of the city council

These fees and costs will not be refunded unless a segregation application and resulting resolution is not approved by the city council or unless a segregation application is rejected by the city clerk as set forth in Section 3.48.040. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 266 §3, 1993. Formerly 3.34.030)

3.48.040 Applicant in arrears—Rejection of application.

If the applicant indicates, or the city clerk determines, that there are past due assessments, fees, charges, penalties or interest in arrears against the tract of land to be segregated as of the date of application, then

the city clerk is authorized to reject the application for segregation. If it is determined that an applicant does not have an ownership interest in the property described in Section 3.48.030 or it is otherwise determined that an application is incomplete or insufficient or that the applicant has failed to properly pay the fees and costs outlined in Section 3.48.030, then the city clerk is authorized to reject the application for segregation. In all the circumstances described in this section, the city clerk's determination shall be final and the applicant shall have no right to appeal the clerk's determination to the city council. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 266 § 4, 1993. Formerly 3.34.040)

3.48.050 Resolution prepared after receipt of application.

After receipt of an acceptable application for segregation, the city clerk shall cause a resolution to be prepared for presentation to the city council. The resolution shall describe the original tract, the amount and date of the original assessment, and shall define the boundaries of the divided part and the amount of the assessment chargeable to each following acceptance of the segregation. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 266 § 5, 1993. Formerly 3.34.050)

3.48.060 Review and certification of no charges in arrears—Payment of fees and costs due.

Prior to presenting a resolution for segregation to the council, the city clerk shall first certify that there are no past due fees, assessments, charges, interest, or other amounts in arrears and unpaid for the local improvement assessment sought to be segregated; and that the fees and costs due in conjunction with the submission of a segregation application have been paid. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 266 § 6, 1993. Formerly 3.34.060)

3.48.070 Security of lien of assessment.

No segregation need be made if the council shall determine that by such segregation the security of the lien for such assessment will be so jeopardized as to reduce the security for any outstanding local improvement district obligations payable from such assessments, and no segregation shall be made for segregation of property which would separate and segregate assessments so as to create partial assessments or divided assessments for a lot established by recorded plat. It is the legislative intent of this chapter that so long as the segregation proposed segregates assessments in accordance with recognized and platted lots, such segregation shall not be deemed to prejudice the security of the city unless the lot has been so damaged, ruined or otherwise decreased in value that the value of the individual lot will not exceed the amount of the individual assessment. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 266 § 7, 1993. Formerly 3.34.070)

3.48.080 Approved resolution sent to city clerk.

A certified copy and/or original of the resolution ordering segregation of the assessments, which has been approved by the city council, shall be delivered to the city clerk, who shall proceed to make the segregation ordered on the assessment rolls. From and after the city clerk's receipt of the approved resolution, the property shall be deemed segregated in accordance with RCW 35.44.410. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 266 § 8, 1993. Formerly 3.34.080)

Chapter 3.52
MISCELLANEOUS FUND ACCOUNTS*

Sections:

- 3.52.010 Sewerage fund.**
- 3.52.020 Payrolls fund.**
- 3.52.030 Claims fund.**
- 3.52.040 Capital improvement fund.**
- 3.52.050 Traffic and street improvement funds.**
- 3.52.060 Friends of the Parks fund.**
- 3.52.070 Park mitigation fund.**
- 3.52.080 Drug forfeiture and seizure fund.**

3.52.010 Sewerage fund.

A. There is created a special fund to be called the "sewerage fund" for the purpose of accounting for all revenues and expenditures associated with the planning, condemnation or other acquisition of rights-of-way, construction, development, extension, engineering, or legal costs of all sewerage systems which come under the jurisdictional control of the city, whether within or without the city boundaries. In addition, all costs of operation, maintenance, repair, service, connection fees, assessments, or other such associated costs including salaries paid city employees and payments of principal and interest on required loans shall be paid into or out of this fund

B. The mayor is authorized and directed to draw from available sources such funds as are required for purposes stated in subsection A of this section, for all sewer lines hereinafter approved by the city through award of a contract or motion to proceed or approval of a local improvement district. Available sources shall include, but not be limited to, other available city funds, the municipality of metropolitan Seattle, McGrath Homes, Inc., Edmonds School District No. 15, and any other organization, agency or division of government making funds available by grant, loan, transfer or contract for the purposes stated in subsection A of this section.

C. The sewerage fund shall be maintained by the city clerk on a monthly basis to reflect all costs paid and receipts received beginning January 1, 1967. The monthly payments for interest on each and all loans and the redemption of all debts shall be separately itemized. Expenditures associated with construction of the Lyons Creek trunk line, individual local lateral sewers, and any and all local improvement districts shall be totaled individually, as capital costs, although subsequent costs of maintenance and operation shall be carried in a joint account

D. The mayor is authorized to negotiate for any and all services associated with the maintenance and operation of the sewerage utilities, including billing, inspection, and labor, and to arrange for same subject to review and approval by the council

E. When excess funds from the sewerage fund are invested in the city's common investment portfolio, all income derived from the sewerage fund moneys shall be apportioned to the city's general fund. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 354 §1, 2007; Ord. 31 §§1—4, 1967. Formerly 3.36.010

3.52.020 Payrolls fund.

There is created a special fund to be denominated "payrolls fund" into which moneys shall be placed from time to time as directed by the council from funds available and upon which warrants may be drawn and

cash for the purpose of paying any moneys due city employees for salaries and wages. The accounts of said fund shall be kept so that they shall show the department or departments and amounts to which the payment is properly chargeable. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 52 §1, 1975. Formerly 3.36.020)

3.52.030 Claims fund.

There is created a special fund to be denominated "claims fund" into which shall be placed moneys from time to time from funds available and upon which warrants may be issued and paid in payment of claims against the city for any purpose. Accounts of said funds shall be so kept that they shall show the department or departments and respective amounts for which the warrant is issued and paid. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 52 §2, 1975. Formerly 3.36.030)

3.52.040 Capital improvement fund.

There is created a capital improvement fund, to be designated Fund No. 111, which fund shall be the depository of and for all moneys received through the enactment of Ordinance No. 137, creating an excise tax on the sale of real estate. All moneys received by Ordinance 137 shall be deposited into Fund No. 111, and shall be used in accordance with the use and purposes as outlined in Section 3.32.040(B). (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 141 §§1, 2, 1982. Formerly 3.36.040)

3.52.050 Traffic and street improvement funds.

A. There is hereby created a north corridor for traffic, street, and related improvements, within the boundaries identified on Exhibit A*(2), including any area within the municipal urban growth area (MUGA) that is annexed to the city

1. All deposits and expenditures in the north corridor shall be made from the northwest quadrant traffic improvement fund, Fund No. 115, hereby recreated and renamed the north corridor traffic and street improvement fund

B. There is hereby created a central corridor for traffic, street, and related improvements, within the boundaries identified on Exhibit A, including any area within the municipal urban growth area (MUGA) that is annexed to the city

1. All deposits and expenditures in the central corridor shall be made from the newly created Fund No. 116, to be known as the central corridor traffic and street improvement fund

C. There is hereby created a south corridor for traffic, street, and related improvements, within the boundaries identified on Exhibit A, including any area within the municipal urban growth area (MUGA) that is annexed to the city

1. All deposits and expenditures in the south corridor shall be made from the newly created Fund No. 117, to be known as the south corridor traffic and street improvement fund

D. The clerk/treasurer is hereby authorized to make deposits and disbursements from the funds identified in this section in accordance with the budget of the city and as otherwise directed, from time to time, for purposes of maintaining and administering each fund. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 231.A §§1—4, 2001. Formerly 3.36.080)

3.52.060 Friends of the Parks fund.

A. Effective June 1, 2003, a new "Friends of the Parks Fund No. 118" is established

B. The city clerk/treasurer is authorized to expend funds from and transfer funds to this fund, as

allocated in the annual budget as adopted by the city council, for expenditures for spectator and community events as established by the parks and recreation board. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 306 §§1, 2, 2003. Formerly 3.36.090)

3.52.070 Park mitigation fund.

- A. Effective November 1, 2003, park mitigation fund, Fund No. 119 is established
- B. The city clerk/treasurer shall deposit park mitigation contributions received into the park mitigation fund, Fund No. 119.
- C. Moneys deposited from each contributor shall be separated, and interest earned on the investment of the funds shall be distributed on a pro rata basis
- D. The city clerk/treasurer is hereby authorized to make expenditures from the fund identified above in accordance with the annual budget and as otherwise authorized by city council approval. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 308 §§1—5, 2003. Formerly 3.36.100)

3.52.080 Drug forfeiture and seizure fund.

- A. There is hereby created the "drug forfeiture and seizure fund," to be known as Fund No. 120, for the purposes of depositing to and making expenditures from moneys forfeited and received pursuant to Chapter 69.50 RCW, and Section 9.08.030. The representative of the city authorized by the mayor may make deposits to and expenditures from said fund
- B. The purpose of Fund No. 120 shall be solely and exclusively for deposits to and expenditure from drug seizure funds received by the city. All appropriate amounts to be forwarded to the state or other entity as required by state law or local ordinance shall be remitted from said fund after receipt of forfeited moneys.
- C. Fund No. 120 shall be considered a special depository fund reserved exclusively for drug seizure moneys received and expended, and no other, although said fund may be subject to interfund loan or other normal and usual budgetary process
- D. On the effective date of the ordinance codified in this section, the city clerk/treasurer shall transfer from the general fund, Fund No. 001, into the seized money and property fund, Fund No. 120, those funds currently accumulated in Fines and Forfeits Revenue Account No. 001-000-000-357-40-00-00, "Seized Moneys/Properties—Drug." (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 311 §§1—4, 2004. Formerly 3.36.110)

Chapter 3.56
PURCHASING AND PUBLIC WORKS PROCEDURES

Sections:

- 3.56.010** Purchase contracts in an amount of seven thousand five hundred dollars or less.
- 3.56.020** Purchase contracts in an amount between seven thousand five hundred and fifteen thousand dollars.
- 3.56.030** Small works procedures.
- 3.56.040** Limited public works projects.
- 3.56.050** Consulting services roster.

3.56.010 Purchase contracts in an amount of seven thousand five hundred dollars or less.

The city is not required to use informal or formal sealed bidding procedures or the procedures set forth in this chapter to purchase materials, supplies, or equipment where the cost of the purchase of materials, supplies, or equipment will not exceed seven thousand five hundred dollars. The city will attempt to obtain the lowest practical price for such goods and services. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 172.A §1, 2001. Formerly 3.40.010)

3.56.020 Purchase contracts in an amount between seven thousand five hundred and fifteen thousand dollars.

A. At least twice a year, the city shall publish, in the city's official newspaper, notice of the existence of a roster(s) of vendors for materials, supplies, and equipment, and shall solicit names of vendors for the roster.

B. The city shall use the following process to obtain telephone quotations from vendors for the purchase of materials, supplies, or equipment

1. A written description shall be drafted of the specific materials, supplies, or equipment to be purchased, including the number, quantity, quality, and type desired, the proposed delivery date, and any other significant terms of purchase
2. A city representative shall make a good faith effort to contact at least three of the vendors on the roster to obtain telephone solicitation quotations from the vendors for the required materials, supplies, or equipment
3. The city representative shall not share telephone quotations from one vendor with other vendors solicited for the bid on the materials, supplies, or equipment
4. A written record shall be made by the city representative of each vendor's bid on the material, supplies, or equipment, and of any conditions imposed on the bid by such vendor
5. The city representative shall present to the city council all telephone quotations and a recommendation for award of the contract to the lowest bidder

C. The city shall purchase the materials, supplies or equipment from the lowest responsible bidder; provided, that whenever there is reason to believe that the lowest acceptable bid is not the best price obtainable, all bids may be rejected and the city may call for new bids. The city, in determining the lowest responsible bidder, may take the following factors, in addition to price, into account

1. Any preferences provided by law to Washington products and vendors;
2. The quality of the materials, supplies, and equipment to the city's specification
3. The conformity of the materials, supplies, and equipment to the city's specification

4. The purposes for which the materials, supplies, or equipment are required;
5. The times for delivery of the materials, supplies, or equipment;
6. The character, integrity, reputation, judgment, experience, and efficiency of the bidder;
7. The ability, capacity, and skill of the bidder to perform the contract or provide the service required;
8. Whether the bidder can perform the contract within the time specified;
9. The quality of performance of previous contracts or services; and
10. The previous and existing compliance by the bidder with laws relating to the contract or services; and
11. Such other information as may have a bearing on the decision to purchase the materials, supplies, or equipment

D. The city council shall review quotations and recommendation by city staff and award the contract to the lowest responsible bidder. A written record of each vendor's quotations shall be made available for public inspection or telephone inquiry after the award of the contract. Any contract awarded under this subsection need not be advertised

E. A list of all contracts awarded under these procedures shall be posted at the city's main administrative offices once every two months. The list shall contain the name of the vendor awarded the contract, the amount of the contract, a brief description of the items purchased, and the date it was awarded. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 172.A §2, 2001. Formerly 3.40.020

3.56.030 Small works procedures.

The following small works roster procedures are established for use by the city pursuant to Chapter 39.04 RCW.

A. The city need not comply with formal sealed bidding procedures for the construction, building, renovation, remodeling, alteration, repair, or improvement of real property where the estimated cost does not exceed two hundred thousand dollars, which includes the costs of labor, material, equipment and sales and/or use taxes as applicable. Instead, the city may use the small works roster procedure for public works projects as set forth herein. The breaking of any project into units or accomplishing any projects by phases is prohibited if it is done for the purpose of avoiding the maximum dollar amount of a contract that may be let using the small works roster process.

B. At least once a year, on behalf of the city, MRSC shall publish in a newspaper of general circulation within the jurisdiction a notice of the existence of the roster or rosters and solicit the names of contractors for such roster or rosters. Responsible contractors shall be added to appropriate MRSC roster or rosters at any time that they submit a written request and necessary records. The city may require master contracts to be signed that become effective when a specific award is made using a small works roster

C. The city shall obtain telephone, written or electronic quotations from contractors on the appropriate small works roster to assure that a competitive price is established and to award contracts to contractors who meet the mandatory bidder responsibility criteria in RCW 39.04.350(1) and any supplementary bidder criteria established pursuant to RCW 39.04.350(2).

1. A contract awarded from a small works roster need not be advertised. Invitations for quotations shall include an estimate of the scope and nature of the work to be performed as well as materials and equipment to be furnished. However, detailed plans and specifications need not be included in the invitation

2. Quotations may be invited from all appropriate contractors on the appropriate small works

roster. As an alternative, quotations may be invited from at least five contractors on the appropriate small works roster who have indicated the capability of performing the kind of work being contracted, in a manner that will equitably distribute the opportunity among the contractors on the appropriate roster. If the estimated cost of the work is from one hundred thousand dollars to two hundred thousand dollars and the city chooses to solicit bids from less than all the appropriate contractors on the appropriate small works roster, the city must also notify the remaining contractors on the appropriate small works roster that quotations on the work are being sought. The city has the sole option of determining whether the notice to the remaining contractors is made by

a. Publishing notice in a legal newspaper in general circulation in the area where the work is to be done;

b. Mailing a notice to these contractors; or

c. Sending a notice to these contractors by facsimile or other electronic means

3. For purposes of this chapter, "equitably distribute" means that the city may not favor certain contractors on the appropriate small works roster over other contractors on the appropriate small works roster who perform similar services. At the time bids are solicited, the city representative shall not inform a contractor of the terms or amount of any other contractor's bid for the same project

4. A written record shall be made by the city representative of each contractor's bid on the project and of any conditions imposed on the bid. Immediately after an award is made, the bid quotations obtained shall be recorded, open to public inspection, and available by telephone inquiry

D. The city council shall award the contract for the public works project to the lowest responsible bidder; provided, that whenever there is a reason to believe that the lowest acceptable bid is not the best price obtainable, all bids may be rejected and the city council may call for new bids. A responsible bidder shall be a registered and/or licensed contractor who meets the mandatory bidder responsibility criteria established by RCW 39.04.350(1) and the following supplementary criteria adopted pursuant to RCW 39.04.350(2):

1. Any preferences provided by law to Washington products and vendors

2. The quality of the materials, supplies, and equipment to the city's specification

3. The conformity of the materials, supplies, and equipment to the city's specification

4. The purposes for which the materials, supplies, or equipment are required

5. The times for delivery of the materials, supplies, or equipment

6. The ability, capacity, and skill of the bidder to perform the contract or provide the service required;

7. The character, integrity, reputation, judgment, experience, and efficiency of the bidder

8. Whether the bidder can perform the contract within the time specified

9. The quality of performance of previous contracts or services; and

10. The previous and existing compliance by the bidder with laws relating to the contract or services.

E. All of the telephone bids or quotations shall be collected and presented at the same time to the city council for consideration, determination of the lowest responsible bidder, and award of the contract

F. At least once every year a list of the contracts awarded under that process is to be furnished to the city council and made available to the general public. The list shall contain the name of the contractor or vendor awarded the contract, the amount of the contract, a brief description of the type of work performed or items purchased under the contract, and the date it was awarded. The list shall also state the location where the bid quotations for these contracts are available for public inspection

G. In accordance with RCW 39.04.280, in the event of an emergency when the public interest or property of the city would suffer material injury or damage by delay, the mayor, upon receipt of written report by the public works director or mayor's designee reciting the fact of said emergency, may declare the existence of an emergency and waive competitive bidding requirements. If a contract is awarded without competitive bidding requirements, a written finding of the existence of an emergency must be made by the city council and duly entered of record no later than two weeks following the award of the contract. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 172.A §3, 2001. Formerly 3.40.030)

3.56.040 Limited public works projects.

A. For limited public works projects, with an estimated cost of less than thirty-five thousand dollars, the city shall solicit electronic or written quotes from at least three contractors on the appropriate small works roster and shall award the contract to the lowest responsible bidder pursuant to Section 3.56.030(D) and (E).

B. The city council may award the contract even if only one quotation is received, or reject all quotations.

C. The city council may waive the payment and performance bond requirements of Chapter 39.08 RCW and retainage requirements of Chapter 60.28 RCW; however, the city retains the right of recovery against any contractor for any payments it makes on behalf of the contractor.

D. An attempt shall be made to distribute opportunities equitably among contractors, on the small works roster, willing to perform the work in the geographic area of the city.

E. All quotations received under the limited public works process shall be available for public inspection after a contract is awarded.

F. The city shall maintain a list of the contractors contacted and the contracts awarded during the previous twenty-four months under the limited public works process, including the name of the contractor, the contractor's registration number, the amount of the contract, a brief description of the type of work performed, and the date the contract was awarded. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 172.B §1—5, 2002. Formerly 3.40.040)

3.56.050 Consulting services roster.

A. Consulting services are professional services that have a primarily intellectual output or product and include architectural and engineering services as defined in RCW 39.80.020.

B. At least once a year, on behalf of the city, MRSC shall publish in a newspaper of general circulation within the jurisdiction a notice of the existence of the consulting services roster or rosters and solicit statements of qualifications from firms providing consulting services. Such advertisements shall include information on how to find the address and telephone number of a representative of the city who can provide further details as to the city's projected needs for consulting services. Firms or persons providing consulting services shall be added to appropriate MRSC roster or rosters at any time that they submit a written request and necessary records. The city may require master contracts to be signed that become effective when a specific award is made using a consulting services roster.

C. The MRSC rosters will distinguish between professional architectural and engineering services as defined in RCW 39.80.020 and other consulting services and will announce generally to the public the city's projected requirements for any category or type of professional or other consulting services. The city reserves the right to publish an announcement on each occasion when professional services or other consulting services are required by the city and to use paper and/or other electronic rosters that may be kept on file by appropriate city departments. (Ord. 363 § 1(Exh. A)(part), 2009)

Chapter 3.60
REWARDS FOR CRIMINAL INFORMATION

Sections:

3.60.010 Designated.

3.60.020 Apportionment.

3.60.010 Designated.

There is hereby authorized to be paid to any person who furnishes to the city information leading to the apprehension and conviction of any person who has willfully or maliciously damaged, injured, destroyed or removed without proper authority municipal property in violation of ordinances of the city a reward in the amount of three hundred dollars. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 301 §1, 2002. Formerly 3.48.010)

3.60.020 Apportionment.

In the event there is more than one person eligible for the reward provided for in Sectic3.60.010, the reward shall be apportioned between the eligible persons; provided, that no reward shall be payable to any city employee or other law enforcement officer. (Ord. 363 § 1(Exh. A)(part), 2009: Ord. 301 §2, 2002. Formerly 3.48.020)

Chapter 3.64
BONDS AND OBLIGATIONS REGISTRATION SYSTEM

Sections:

- 3.64.010** **Definitions.**
- 3.64.020** **Findings.**
- 3.64.030** **Adoption of registration system.**
- 3.64.040** **Statement of transfer restrictions.**

3.64.010 **Definitions.**

The following words shall have the following meanings when used in this chapter

- A. "Bond" or "bonds" has the meaning defined in RCW39.46.020(1), as the same may be amended from time to time
- B. "City" means the city of Brier, Washington
- C. "Fiscal agent" means the duly appointed fiscal agent of the state of Washington serving as such at any given time
- D. "Obligation" or "obligations" has the meaning defined in RCW39.46.020(3), as the same from time to time may be amended
- E. "Registrar" means the person, persons or entity designated by the city to register ownership of bonds or obligations under this chapter or under an ordinance of the city authorizing the issuance of such bonds or obligations. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 262 §1, 1992. Formerly 3.56.010)

3.64.020 **Findings.**

The city council of the city finds that it is in the city's best interest to establish a system of registering the ownership of the city's bonds and obligations in the manner permitted by law. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 262 §2, 1992. Formerly 3.56.020)

3.64.030 **Adoption of registration system.**

The city adopts the following system of registering the ownership of its bonds and obligations

A. All bonds and obligations offered to the public, having a maturity of more than one year, on which the interest is intended to be excluded from gross income for federal income tax purposes, shall be registered as to both principal and interest as provided in this chapter

B. The registration of all city bonds and obligations required to be registered shall be carried out either by:

1. A book entry system of recording the ownership of the bond or obligation on the books of the registrar, whether or not a physical instrument is issued; or

2. Recording the ownership of the bond or obligation and requiring as a condition of the transfer of ownership of any bond or obligation the surrender of the old bond or obligation and either the reissuance of the old bond or obligation or the issuance of a new bond or obligation to the new owner

No transfer of any bond or obligation subject to registration requirements shall be effective until the name of the new owner and the new owner's mailing address, together with such other information deemed appropriate by the registrar, shall be recorded on the books of the registrar

C. Except as may be provided otherwise by the ordinance authorizing their issuance, registered bonds or obligations may be issued and reissued in any denomination up to the outstanding principal amount of the bonds or obligations of which they are a part. Such denominations may represent all or a part of a maturity or several maturities and on reissuance may be in smaller amounts than the individual denominations for which they are reissued.

D. Unless otherwise provided in the ordinance authorizing the issuance of registered bonds or obligations, the city treasurer shall be the registrar for all registered interest-bearing warrants, installment contracts, interest-bearing leases, and other registered bonds or obligations not usually subject to trading without a fixed maturity date or maturing one year or less after issuance and the fiscal agent shall be the registrar for all other city bonds and obligations without a fixed maturity date or maturing more than one year after issuance.

E. The registrar shall serve as the city's authenticating trustee, transfer agent, registrar, and paying agent for all registered bonds and obligations for which he, she, or it serves as registrar and shall comply fully with all applicable federal and state laws and regulations respecting the carrying out of those duties. The rights, duties, responsibilities and compensation of the registrar shall be prescribed in each ordinance authorizing the issuance of the bonds or obligations, which rights, duties, responsibilities, and compensation shall be embodied in a contract executed by the city and the registrar, except that (1) when the fiscal agent serves as registrar, the city adopts by reference the contract between the State Finance Committee of the state of Washington and the fiscal agent in lieu of executing a separate contract and prescribing by ordinance the rights, duties, obligations and compensation of the registrar, and (2) when the city treasurer serves as registrar, a separate contract shall not be required.

In all cases when the registrar is not the fiscal agent and the bonds or obligations are assignable, the ordinance authorizing the issuance of the registered bonds or obligations shall specify the terms and conditions of:

1. Making payments of principal and interest
2. Printing any physical instruments, including the use of identifying numbers or other designation
3. Specifying record and payment dates
4. Determining denomination
5. Establishing the manner of communicating with the owners of the bonds or obligations
6. Establishing the methods of receipting for the physical instruments for payment of principal, the destruction of such instruments and the certification of such destruction
7. Registering or releasing security interests, if any; and
8. Such other matters pertaining to the registration of the bonds or obligations authorized by such ordinance as the city may deem to be necessary or appropriate. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 262 §3, 1992. Formerly 3.56.030)

3.64.040 Statement of transfer restrictions.

Any physical instrument issued or executed by the city subject to registration under this chapter shall state that the principal of and interest on the bonds or obligations shall be paid only to the owner thereof registered as such on the books of the registrar as of the record date defined in the instrument and to no other person, and that such instrument, either principal or interest, may not be assigned except on the books

of the registrar. (Ord. 363 § 1(Exh. A)(part), 2009; Ord. 262 §4, 1992. Formerly .56.040)

Endnotes

1 (Popup - Footnote)

Prior ordinance history: Ord. 175

2 (Popup - Footnote)

Code reviser's note: The Exhibit A referenced in this section is available in the office of the clerk/treasurer for public review and examination