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09-14-89

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 4053

AN ORDINANCE regarding the Business and Occupation Tax; repealing Bellevue City Code 4.08.220 regarding appeals to the City Council by taxpayers aggrieved by the amount of the fee or tax determined to be due by the tax clerk; and adopting a new Section 4.08.220 of the Bellevue City Code, providing for such appeals to the Hearing Examiner.

WHEREAS, Bellevue City Code 4.08.220 provides that any taxpayer aggrieved by the amount of the fee or tax found by the tax clerk to be required under the City's Business and Occupation Tax may appeal to the City Council from such determination; and

WHEREAS, the City Council has determined that such appeals may be more efficiently heard and determined by the City Hearing Examiner; now, therefore,

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

Section 1. Bellevue City Code 4.08.220 is repealed.

Section 2. A new Section 4.08.220 of the Bellevue City Code is adopted, to read as follows:

4.08.220 Appeal to Hearing Examiner.

- A. Who May Appeal. Any taxpayer aggrieved by the amount of the fee or tax determined by the clerk to be due under the provisions of this chapter may appeal such determination to the City Hearing Examiner.
- B. Form of Appeal. The appeal shall be in writing and shall contain the following:
 1. The name and address of the taxpayer.
 2. A statement identifying the determination of the clerk from which the appeal is taken.

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3. A statement setting forth the grounds upon which the appeal is taken, and identifying specific errors the clerk is alleged to have made in making his or her determination.
 4. A statement identifying the requested relief from the determination being appealed.
- C. Time to Appeal and Place of Filing. The appeal shall be filed no more than 20 calendar days following the date on which the determination of the clerk was mailed to the taxpayer with the tax clerk, Department of Finance.
 - D. Appeal Hearing. The Hearing Examiner shall conduct an appeal hearing, at which the appellant taxpayer and the clerk shall have the opportunity to be heard and to introduce evidence relevant to the subject of the appeal.
 - E. Burden of Proof. The appellant taxpayer shall have the burden of proving by a preponderance of the evidence that the determination of the clerk is erroneous.
 - F. Hearing Record. The Hearing Examiner shall make an electronic sound recording of each appeal hearing.
 - G. Decision of the Hearing Examiner. Following the hearing, the Hearing Examiner shall enter a decision on the appeal, supported by written findings and conclusions in support thereof. A copy of the findings, conclusions and decision shall be mailed to the appellant taxpayer and the clerk. The decision shall state the correct amount of the fee or tax owing as determined by the Hearing Examiner. If the Hearing Examiner determines that the determination of the clerk was not erroneous, he or she shall assess costs of the appeal against the taxpayer.
 - H. Appeal of the Hearing Examiner's Decision. The decision of the Hearing Examiner may be appealed to Superior Court of King County by the appellant taxpayer or the clerk by writ of certiorari. The appeal to Superior Court must be filed within 20 calendar days following the date that the decision of the Hearing Examiner was mailed to the parties. Any appeal not filed within this time limit is barred. Review by the Superior Court shall be on, and limited to, the record of the Hearing Examiner.

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Section 3. This ordinance shall take effect and be in force five days after its passage and legal publication.

PASSED by the City Council this 18th day of September 1989, and signed in authentication of its passage this 18th day of September 1989.

(SEAL)

Nan Campbell
Nan Campbell, Mayor

Approved as to form:

Richard L. Andrews, City Attorney

Richard L. Andrews
Richard L. Andrews, City Attorney

Attest:

Marie K. O'Connell
Marie K. O'Connell, City Clerk

Published September 20, 1989