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CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 3854

AN ORDINANCE regarding the Business and Occupation Tax; substituting the National Consumer Price Index for the Seattle Consumer Price Index in adjusting the tax rate on persons engaging in the business of maintaining offices within the City; and amending Bellevue City Code 4.08.030H

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

Section 1. Bellevue City Code 4.08.030H, as last amended by Section 2 of Ordinance No. 3740, is amended to read as follows:

4.08.030 Payment of taxes - Amounts

There is levied upon and shall be collected from and paid as hereinafter provided by every person on account and for the privilege of engaging in business activities, a license fee or occupation tax, sometimes herein referred to as the "tax," in amounts to be determined by application of rates given against value of products, gross proceeds of sale, or gross income of business, or cost of doing business, or square footage of office space, as the case may be, for each quarterly period, as follows:

. . .

H. Upon every person within this city engaging in the business of maintaining offices, including but not limited to administrative offices, sales representative offices, manufacturers' representative offices, and persons maintaining common carrier dispatch points:

1. As to such persons, the tax for such activities shall be the amount determined as follows:
 - a. \$0.0978 for each quarterly period of a calendar year for each square foot of floor area of office space computed to the nearest square foot; and
 - b. The \$0.0978 factor (set forth in subsection H(1) of this section) shall be adjusted annually on January 1st, to reflect the effect of inflation or deflation in the local economy. The amount and direction of change will be determined by reference to the (~~Seattle Area~~) National Consumer Price Index (CPI) for each November as published by the United States Department of Labor; and

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The tax rate per square foot for any future year will be determined by multiplying the current tax rate by a change factor. The change factor is determined by dividing the aforementioned CPI index of the current year by the said index of the prior year; and

- c. Provided, however, as to such persons whose offices are not more than two hundred square feet as determined in this subsection, an exemption from the tax of this subsection is hereby granted
2. As to such persons who maintain an office, all or a portion of which provides administrative support to a business activity which is taxed under any other subsection of this section, an exemption from the tax of this subsection is granted in that proportion that administrative support for the business activity taxed under any other subsection of this section bears to the total administrative activity of the office. The clerk shall promulgate rules and regulations for the manner, means and method of determining the said exemption.
 3. The taxable floor area of office space shall be computed on the basis of net rentable area as follows:
 - a. Rentable Area - Single-tenancy Floor. Rentable area of a single-tenancy floor, whether above or below grade, shall be computed by measuring to the inside finish of permanent outer building walls, or from the glass line where at least fifty percent of the outer building wall is glass. Rentable area shall include all area within outside walls, less stairs, elevator shafts, flues, pipe shafts, vertical ducts, air-conditioning rooms, fan rooms, janitor closets, electrical closets and such other rooms not actually available to the tenant for his furnishings and personnel, and their enclosing walls. Toilet rooms within and exclusively serving only that floor shall be included in rentable area.

No deductions shall be made for columns and projections necessary to the building.
 - b. Rentable Area - Multiple-tenancy Floor. The net rentable area of a multiple-tenancy floor, whether above or below grade, shall be the sum of all rentable areas on that floor.

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The rentable area of an office on a multiple tenancy floor shall be computed by measuring to the inside finish of permanent outer building walls, or to the glass line if at least fifty percent of the outer building wall is glass, to the office side of corridors and/or other permanent partitions, and to the center of partitions that separate the premises from adjoining rentable areas.

No deductions shall be made for columns and projects necessary to the building.

- c. When the taxable floor space of an office changes during a quarter, the tax shall be computed on a monthly basis. For the purposes of this allocation, a month shall be sixteen or more days during any calendar month.

Section 2. This ordinance shall take effect and be in force thirty days after final passage by the City Council.

PASSED by the City Council this 23rd day of November, 1987 and signed in authentication of its passage this 23rd day of November, 1987.

(SEAL)



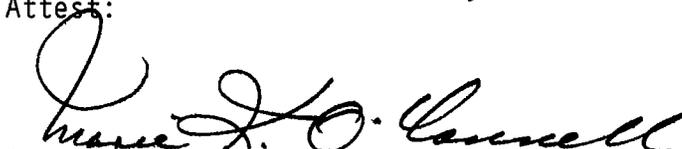
Cary E. Bozeman, Mayor

Approved as to form:

Richard L. Andrews, City Attorney


Richard L. Andrews, City Attorney

Attest:


Marie K. O'Connell, City Clerk

Published November 27, 1987