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05/07/90

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 4140

AN ORDINANCE regarding the Utility Occupation Tax; repealing Bellevue City Code 4.10.160 regarding appeals to the Board of Adjustment by taxpayers aggrieved by the amount of the fee or tax determined to be due by the clerk; providing for such appeals to the Hearing Examiner under Bellevue City Code 4.08.220; and adopting a new Section 4.10.160 of the Bellevue City Code.

WHEREAS, Bellevue City Code 4.10.160 provides that any taxpayer aggrieved by the amount of the fee or tax found by the clerk to be required under the City's Utility Occupation Tax may appeal to the Board of Adjustment 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; and

WHEREAS, the City Council has further determined that procedures for such appeals should be the same as those for business and occupation tax appeals under Bellevue City Code 4.08.220;

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

Section 1. Bellevue City Code 4.10.160 is repealed.

Section 2. A new section 4.10.160 of the Bellevue City Code is adopted to read as follows:

4.10.160 Appeal to Hearing Examiner. 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 in accordance with, and subject to the procedures set forth in, Bellevue City Code 4.08.220.

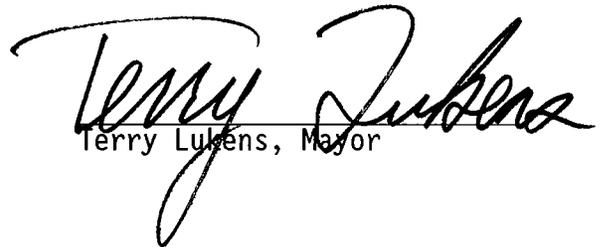
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Section 3. This ordinance shall tax affect and be in force five days after its passage and legal publication.

PASSED by the City Council this 14th day of May, 1990, and signed in authentication of its passage this 14th day of May, 1990.

(SEAL)


Terry Lubens, Mayor

Approved as to form:

Richard L. Andrews, City Attorney


Richard Gidley, Deputy City Attorney

Attest:


Marie K. O'Connell, City Clerk

Published May 21, 1990