

CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 5292

AN ORDINANCE regarding the West Lake Sammamish annexation; revising the effective date of the annexation; providing that gross income from business conducted within the annexation area between the revised annexation date and the prior annexation date shall not be subject to the Business and Occupation Tax or the Utility Occupation Tax; providing that City Storm and Surface Water Utility and Cable Television franchise fees shall not apply with respect to property in the annexation area until March 14, 2001; and amending Section 3 of Ordinance No. 5277, annexing the West Lake Sammamish area.

WHEREAS, on March 5, 2001, the City Council adopted Ordinance No. 5277 annexing the area commonly known as West Lake Sammamish, which area is described in Section 1 of the Ordinance, to the City of Bellevue; and

WHEREAS, Section 3 of said Ordinance provided that the annexation would take effect on the effective date of the Ordinance, which was March 14, 2001; and

WHEREAS, the property owners in the annexed area will pay lower overall property taxes when the annexation area is taxed as a part of the City rather than when taxed as an unincorporated area; and

WHEREAS, both the City and the property owners anticipated that the lower overall rate under City jurisdiction would take effect with property taxes payable in year 2002; and

WHEREAS, the annexation petitions were hand delivered to the King County Assessor's Office on December 6, 2000, for review and certification to the Boundary Review Board in accordance with state law, following which there was a forty-five day period in which appeals to the Board could be filed and before which the annexation could not be approved by the City Council; and

WHEREAS, although the King County Assessor normally processes such petitions with a few days of receipt and had indicated in numerous conversations with City staff that the West Lake Sammamish petitions would be processed within 5 days from date of receipt by the County Assessor, the Assessor did not certify the petitions until January 5, 2001, which was more than four weeks after submittal; and

WHEREAS, following certification by King County the City forwarded the petitions to the Boundary Review Board on the next business day after certification, Monday, January 8, 2001; and

WHEREAS, the Boundary Review Board deemed the notice of annexation complete on February 27, 2001, following the end of the appeal period on February 23, 2001; and

WHEREAS, under state law, for the annexed properties to be subject to property tax as part of incorporated City of Bellevue rather than unincorporated King County for property taxes due in 2002 the annexation had to be completed before March 1, 2001; and

WHEREAS, because of the delay in certification by King County, the City was not able to hold the required public hearing and adopt the annexation ordinance until March 5, 2001; and

WHEREAS, this delay in effective date will unfairly result in property owners in the annexation area paying higher property taxes than would be the case had the annexation been completed before March 1, 2001; and

WHEREAS, in order to avoid inequity to the property owners in the annexation area, the City Council desires to make the annexation effective February 28, 2001; now, therefore;

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

Section 1. Section 3 of Ordinance No. 5277 is hereby amended to read as follows:

Section 3. The property described in Section 1 of this ordinance is annexed and made of part of the City of Bellevue on February 28, 2001.

Section 2. Gross income earned from business conducted between February 28, 2001 and March 13, 2001, inclusive, within the annexation area as described in Section 1 of Ordinance No. 5277, shall not be subject to the Business and Occupation Tax, Bellevue City Code Chapter 4.08 or the Utility Occupation Tax, Bellevue City Code Chapter 4.10. City Storm and Surface Water Utility and Cable Television franchise fees shall not apply with respect to property in the annexation area until March 14, 2001.

Section 3. This ordinance is a public emergency ordinance necessary for the protection of public health, public safety, public property and public peace and shall be effective upon adoption.

Passed by a majority plus one of the City Council this 9th day of April, 2001, and signed in authentication of its passage this 9th day of April, 2001,

(SEAL)

Chuck Mosher, Mayor

Approved as to form:
Richard L. Andrews, City Attorney
Richard Gidley, Deputy City Attorney

Attest:
Myrna L. Basich, City Clerk

Published April 13, 2001