

ORDINANCE O-4416

AN ORDINANCE OF THE CITY OF KIRKLAND UPDATING REFERENCES TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION IN THE KIRKLAND MUNICIPAL CODE AND MAKING CERTAIN HOUSEKEEPING CORRECTIONS.

The City Council of the City of Kirkland do ordain as follows:

Section 1. Section 3.16.030 of the Kirkland Municipal Code is repealed.

Section 2. Section 3.16.035 of the Kirkland Municipal Code is amended to read as follows:

3.16.035 Department of finance and administration.

There shall also be a department of finance and administration. The director of the department of finance and administration may, with the concurrence of the city manager, establish within the department functional divisions, ~~such as budget and finance (including warrant operations) and purchasing.~~ The director of finance and administration may designate division managers of the department as ~~budget and finance supervisor or manager may be designated~~ "city clerk" and "city treasurer."

Section 3. Section 3.60.010 of the Kirkland Municipal Code is amended to read as follows:

3.60.010 Relief and pension system established—Board membership.

A ~~Fireman's—firefighters'~~ relief and pension system is hereby declared to have been established and created for the city full-time, full-paid fire department as of March 1, 1969, and the ~~fireman's~~ firefighters' pension board thereby created shall consist of the following five members, ex officio the mayor who shall be chairman of the board, the city manager, the director of ~~administrative services~~ finance and administration and in addition two members to be elected by secret ballot of the ~~firemen—firefighters~~, at least one of which must be a regularly employed ~~fireman—firefighter~~.

Section 4. Section 3.72.010 of the Kirkland Municipal Code is amended to read as follows:

3.72.010 Officers.

The following named city officials shall, as required by RCW 35A.13.080, furnish a surety or guaranty bond for the faithful performance of their duties; provided, that said bonds may be combined in the form known as a named schedule bond, and the cost thereof shall be paid by the city of Kirkland.

| Office | Bond Amount | Term |
|--|--------------------|-------------|
| City manager | \$50,000 | Annual |
| Director of finance <u>and administration</u> | \$100,000 | Annual |
| Chief of police | \$5,000 | Annual |

Section 5. Section 3.88.040 of the Kirkland Municipal Code is amended to read as follows:

3.88.040 Reimbursement to owner.

If the owner of the personal property so sold, or his or her legal representative, shall, at any time within three years after such money has been deposited in the city current expense fund or with the director of finance and administration, demand, he, she, or they shall be entitled to receive from the city current expense fund the amount so deposited therein.

Section 6. Section 5.04.050 of the Kirkland Municipal Code is amended to read as follows:

5.04.050 Administration and collection—Contract authorized.

The director of finance and administration is hereby authorized and directed to enter into a contract with the Department of Revenue for the state of Washington for administration of the tax herein imposed. ~~The contract shall be substantially in the form as Exhibit A on file in the office of the city clerk and by this reference incorporated herein.~~

Section 7. Subsection 5.08.020(6) of the Kirkland Municipal Code is amended to read as follows:

5.08.020 Definitions.

(6) "Tax year" or "taxable year" means the year commencing January 1st and ending on the last day of December of the same year, or, in lieu thereof, the taxpayer's fiscal year when permission is obtained from the director of finance and administration to use the same as the tax period;

Section 8. Section 5.08.040 of the Kirkland Municipal Code is amended to read as follows:

5.08.040 License tax year.

All occupation licenses shall be for the tax year for which issued and shall expire at the end of such tax year. Such occupation license and the fee or tax therefor hereby imposed shall be for the year commencing January 1st and ending on the last day of December of the same year; provided, however, that if the taxpayer in transacting his or her business keeps the books reflecting same for a fiscal year not based on the calendar year, he or she may, with the assent of the director of finance and administration, obtain his or her license for the period of his or her current fiscal year which shall be deemed his or

her tax year, and pay the fee or tax computed upon his or her gross income made during his or her fiscal year covering his or her accounting period as shown by the method of keeping the books of the business.

Section 9. Subsection 5.08.070(a) of the Kirkland Municipal Code is amended to read as follows:

5.08.070 Application or return for license.

(a) On or before the first day of each tax year, every taxpayer shall apply to the director of finance and administration for an occupation license upon blanks or forms of return to be prepared and provided by the director requesting such information as may be necessary to enable the director to arrive at the lawful amount of the fee or tax. The taxpayer shall, in a legible manner, write in such blank or form of return the information required and shall sign the same by affidavit at the foot thereof, shall swear or affirm that the information therein given is full and true and that he or she knows the same to be so.

Section 10. Subsections 5.08.120(a) and (b) of the Kirkland Municipal Code are amended to read as follows:

5.08.120 Taxpayer—Books and records required—Returns confidential.

(a) It shall be the duty of each taxpayer taxed upon his or her gross income to keep and enter in a proper book or set of books or records an account which shall accurately reflect the amount of his or her gross income, which account shall always be open to the inspection of the director of finance and administration or his or her duly authorized agent, and from which the officer or his or her agent may verify the return made by the taxpayer.

(b) The applications, statements or returns made to the director of finance and administration pursuant to this chapter shall not be made public nor shall they be subject to the inspection of any person except the mayor, the city attorney, the director of finance and administration or his or her authorized agent, and members of the city council.

Section 11. Section 5.08.130 of the Kirkland Municipal Code is amended to read as follows:

5.08.130 Director of finance and administration to investigate returns.

If any taxpayer fails to apply for license or make return, or if the director of finance and administration is dissatisfied as to the correctness of the statements made in the application or return of any taxpayer, the officer or his authorized agent may enter the premises of such taxpayer at any reasonable time for the purpose of inspecting his or her books or records of account to ascertain the amount of the fee or tax or to determine the correctness of such statements as the case may be and may examine any person under oath administered by the officer, or his agent, touching the matters inquired into, or the officer or his authorized agent may fix a time and place for an investigation of

the correctness of the return and may issue a subpoena to the taxpayer or any other person, to attend upon such investigation and there testify, under oath administered by the officer, or his agent, in regard to the matters inquired into and may, by subpoena, require him, her, or any person, to bring with him such books, records and papers as may be necessary.

Section 12. Section 5.08.140 of the Kirkland Municipal Code is amended to read as follows:

5.08.140 Cost of audit.

Upon the failure or refusal of the taxpayer to furnish the information called for by the director of finance and administration, or if the books and records of the taxpayer are complicated, or do not readily disclose the information required for making a complete or satisfactory return without the assistance of a skilled accountant, then the director of finance and administration may in his or her discretion employ a skilled accountant and such clerical assistance as is necessary to make an audit of the books and records of the taxpayer and such expenses shall be collected from the taxpayer in the manner provided for the collection of the license or tax.

Section 13. Section 5.08.160 of the Kirkland Municipal Code is amended to read as follows:

5.08.160 Over or under payment of tax.

If the director of finance and administration upon investigation or upon checking returns finds that the fee or tax paid or any of them is more than the amount required of the taxpayer, he shall refund the amount overpaid by a warrant upon the current expense fund. If the director of finance and administration finds that the fee or tax paid is less than required, he or she shall send a statement to the taxpayer showing the balance due, who shall within three days pay the amount shown thereon.

Section 14. Section 5.08.170 of the Kirkland Municipal Code is amended to read as follows:

5.08.170 Remedy for nonpayment of tax.

If any taxpayer fails to apply for license or make his or her return, or to pay the fee or tax therefor, or the cost of any audit required by the director of finance and administration or any part thereof within three days after the same shall have become due, the director of finance and administration shall ascertain the amount of the fee or tax or installment thereof and/or cost of audit due, and shall notify such taxpayer thereof, who shall be liable therefor in any suit or action by the city for the collection thereof. The director of finance and administration shall also notify the city attorney in writing of the name of such delinquent taxpayer and the amount due from him or her and the officer shall, with the assistance of the director of finance and administration collect the same by any appropriate means or by suit or action in the name of the city.

Section 15. Section 5.08.180 of the Kirkland Municipal Code is amended to read as follows:

5.08.180 Appeals to city council.

All taxpayers aggrieved by the amount of the fee or tax found by the director of finance and administration to be required under the provisions of this chapter may appeal to the city council from such finding by filing a written notice of appeal with the city clerk within five days from the time such taxpayer was given notice of such amount. The director shall, as soon as practicable, fix a time and place for the hearing of such appeal, which time shall be not more than ten days after filing of the notice of appeal, and he or she shall cause a notice of the time and place thereof to be delivered or mailed to the appellant. At such hearing the taxpayer shall be entitled to be heard and to introduce evidence in his or her own behalf. The city council shall thereupon ascertain the correct amount of the fee or tax by resolution and the city clerk shall immediately notify the appellant thereof, which amount, together with costs of appeal, if appellant is unsuccessful therein, must be paid within three days after such notice is given.

The mayor of the city, or any ~~councilman~~ council member of the city, may, by subpoena, require the attendance thereof of any person, and may also require him or her to produce any pertinent books and records. Any person served with subpoena shall appear at the time and place therein stated and produce the books and records required, if any, and shall testify truthfully under oath administered by the mayor or any member of the city council in charge of the hearing on appeal as to any matter required of him or her pertinent to the appeal, and it is unlawful for him or her to fail or refuse to do so.

Section 16. Section 5.12.060 of the Kirkland Municipal Code is amended to read as follows:

5.12.060 Counting number of admissions—Posting admission charge required.

Whenever a charge is made for admission to any place, a serially numbered or reserved seat ticket shall be furnished the person paying such charge unless written approval has been obtained from the director of finance and administration to use a turnstile or other counting device which will accurately count the number of paid admissions. The established price, any noncity tax, city tax, and total price at which every such admission ticket or card is sold shall be conspicuously and indelibly printed or written on the face or back of that part of the ticket which is to be taken up by the management of the place to which admission is gained. It is unlawful for any person to sell an admission ticket or card on which the name of the person conducting the event or the price is not so printed, stamped or written, or to sell or offer to sell an admission ticket or card at a price in excess of the price printed, stamped or written thereon. The admission tax due shall be based on the established price printed on each ticket. When a charge is made for admission, a sign must be posted in a conspicuous place on the entrance or ticket office which breaks down the admission charge as follows:

| | |
|-------------------|-------|
| Established Price | _____ |
| Non-City Tax | _____ |
| City Tax | _____ |
| Total Price | _____ |

Section 17. Section 5.12.070 of the Kirkland Municipal Code is amended to read as follows:

5.12.070 Remittance of taxes collected.

Any person, including any municipal or quasi-municipal corporation, who receives any payment for any admission charge on which a tax is imposed by this chapter shall collect same from the person making the admission payment and shall remit the same to the director of finance and administration as herein provided. The tax required to be collected under this chapter shall be deemed held in trust by the person required to collect the same until remitted to the director of finance and administration as herein provided. Any person required to collect the tax imposed under this chapter who fails to collect same, or who collects the same but fails to remit the same to the director of finance and administration in the manner prescribed by this chapter shall be liable to the city for the amount of such tax, and shall, unless the remittance be made as herein required, be guilty of a violation of this chapter whether such failure be the result of his, her or its own act or the result of acts or conditions beyond his or its control. The tax imposed hereunder shall be collected from the person paying the admission charge at the time the admission charge is paid and such taxes shall be remitted by the person collecting the tax to the director of finance and administration in monthly remittances on or before the fifteenth day of the month succeeding the end of the monthly period in which the tax is collected or received and accompanied by such reports as the director of finance and administration shall require: provided, that the director of finance and administration, for good cause shown, may extend the time for making and filing the return and remittance of the tax due. Payment or remittance of the tax collected may be made by check unless payment or remittance is otherwise required by the director of finance and administration, but payment by check shall not relieve the one collecting the tax from liability for payment and remittance of the tax to the director of finance and administration unless the check is in the full and correct amount and until the check is honored. Any person receiving any payment for admissions shall make out a return upon such forms and setting forth such information as the director of finance and administration may require, showing the amount of the tax upon admissions for which he is liable for the preceding monthly period, and shall sign and transmit the same to the director of finance and administration with a remittance for the amount; provided, that the director of finance and administration may in his or her discretion require verified annual returns from any person receiving admission payments setting forth such additional information as he or she may deem necessary to determine correctly the amount of tax collected

and payable. If the return provided for herein is not made and the tax is not collected and paid within fifteen days after the end of the month in which the tax was collected, the director of finance and administration shall add a penalty of ten percent of the tax per month or fraction thereof for each month overdue, which shall be added to the amount of the tax due, and remitted in the same manner. Whenever any theater, circus, show, exhibition, entertainment or amusement makes an admission charge which is subject to the tax herein levied, and the same is of a temporary or transitory nature or there exists a reasonable question of financial responsibility, of which the director of finance and administration shall be the judge, the director of finance and administration may require the report and remittance of the admission tax immediately upon the collection of the same, at the conclusion of the performance or exhibition, or at the conclusion of the series of performances or exhibitions or at such other times as the director of finance and administration shall determine; and failure to comply with any requirement of the director of finance and administration as to report and remittance of the tax as required shall be a violation of this chapter. Every person liable for the collection and payment of the tax imposed by this chapter shall keep and preserve for a period of five years all unused tickets, ticket manifests, books and all other records from which can be determined the amount of admission tax which he or she was liable to remit under the provisions of this chapter, and all such tickets, books and records shall be open for examination and audit at all reasonable times by the director of finance and administration or his or her duly authorized agent. Written permission may be granted by the director of finance and administration to destroy unused tickets prior to the expiration of the five-year period.

Section 18. Section 5.12.080 of the Kirkland Municipal Code is amended to read as follows:

5.12.080 Certificate of registration—Fee—Posting.

Any person conducting or operating any place for entrance to which an admission charge is made shall, on a form prescribed by the director of finance and administration, make application to and procure from the city a certificate of registration, the fee for which shall be one dollar, which certificate shall continue valid until the thirty-first day of December of the year in which the same is issued. Such certificate of registration, or duplicate original copies thereof to be issued by the director of finance and administration without additional charge, shall be posted in a conspicuous place in each ticket or box office where tickets of admission are sold.

Section 19. Section 5.12.090 of the Kirkland Municipal Code is amended to read as follows:

5.12.090 Certificate of registration—Application by other than owner, lessee, or custodian.

Whenever the applicant for a certificate of registration, obtained for the purpose of operating or conducting a temporary or transitory amusement, entertainment or exhibition, is not the owner, lessee, or custodian of the buildings, lots or place where the amusement is to be

conducted, the tax imposed by this chapter shall be reported and remitted as provided in Section 5.12.070 hereof by the person who is the owner, lessee or custodian, if not paid by the person conducting the amusement, entertainment or exhibition. The applicant for a certificate of registration in any case shall furnish the director of finance and administration, with the application with the name and address of the owner, lessee or custodian of the premises upon which the amusement is to be conducted, and such owner, lessee or custodian shall be notified by the director of finance and administration of the issuance of such certificate and of his or her joint liability for collection and remittance of such tax.

Section 20. Section 5.12.100 of the Kirkland Municipal Code is amended to read as follows:

5.12.100 Director of finance and administration to adopt rules.

The director of finance and administration shall have power to adopt rules and regulations not inconsistent with the terms of this chapter for carrying out and enforcing the payment, collection and remittance of the tax herein levied; and a copy of the rules and regulations shall be on file and available for public examination in the director of finance and administration's office. Failure or refusal to comply with any such rules and regulations is a violation of this chapter.

Section 21. Section 5.12.130 of the Kirkland Municipal Code is amended to read as follows:

5.12.130 Applications and returns confidential.

The applications and returns made to the director of finance and administration pursuant to this chapter shall not be made public, nor shall they be subject to the inspection of anyone except the city manager, city attorney, director of finance and administration or authorized agent, and members of the city council, and it is unlawful for any person to make public or to inform another person as to the contents or any information contained in or to permit inspection of any application or return except as in this section authorized.

Section 22. Section 5.18.100 of the Kirkland Municipal Code is amended to read as follows:

5.18.100 Collection and enforcement authority.

The city manager or the director of finance and administration as his or her delegate is authorized and directed to take all steps necessary and required, including the preparation and execution of any contracts or other agreements with King County, to establish the payment collection and enforcement procedures provided for in this chapter.

Section 23. Section 5.19.070 of the Kirkland Municipal Code is amended to read as follows:

5.19.070 Adoption of rules.

The director of finance and administration shall have the power to adopt rules and regulations not inconsistent with the terms of this chapter for carrying out and enforcing the payment, collection and remittance of the tax herein levied such as concerning inspection of records; and a copy of the rules and regulations shall be on file and available for public examination in the director of finance and administration's office. Failure or refusal to comply with any such rules and regulations is a violation of this chapter.

Section 24. Subsection 5.19.230(c) of the Kirkland Municipal Code is amended to read as follows:

5.19.230 Duties.

(c) In addition to the foregoing, the LTAC will submit a report to the city's ~~finance~~ director of finance and administration as to whether the proposed budget for lodging tax revenue and lodging fund expenditures is consistent with long-term stability of the lodging tax fund.

Section 25. Section 5.20.010 of the Kirkland Municipal Code is amended to read as follows:

5.20.010 Authority to create or cancel specific city funds.

The director of finance and administration shall have the authority, without prior consent of the city council, to create or cancel a specific fund among the individual funds of the city.

Section 26. Section 5.20.020 of the Kirkland Municipal Code is amended to read as follows:

5.20.020 Transfer of fund balance.

The director of finance and administration shall have the authority, without the prior consent of the city council, to transfer the balance of an individual city fund to one or more other individual city funds.

Section 27. Section 5.24.010 of the Kirkland Municipal Code is amended to read as follows:

5.24.010 Investment committee —Investments designated.

In accordance with RCW 35.39.030, authority is hereby granted to a committee composed of city manager and the director of finance and administration to invest any portion of the moneys in its inactive funds or in other funds in excess of current needs in:

- (1) United States Bonds;
- (2) United States Certificates of Indebtedness;
- (3) Bonds or warrants of this state;
- (4) General obligation or utility revenue bonds or warrants of its own or any other city or town in the state;
- (5) Its own bonds or warrants of a local improvement or condemnation award district which is within the protection of the local improvement guaranty fund law; and
- (6) In other investments authorized by law.

Section 28. Section 5.24.020 of the Kirkland Municipal Code is amended to read as follows:

5.24.020 Council consent not required —Conversion into cash.

The city manager and the director of finance and administration ~~acting in committee~~, shall have the authority to make the investments without the consent of the city council for each investment and may, at any time, convert the above-mentioned securities, or any part thereof, into cash.

Section 29. Section 5.24.030 of the Kirkland Municipal Code is amended to read as follows:

5.24.030 Report of transactions.

The director of finance and administration shall prepare a report for the city council each month showing all investment transactions.

Section 30. Section 5.32.030 of the Kirkland Municipal Code is amended to read as follows:

5.32.030 Procedure for audit of accounts payable and issuance of ~~warrants~~ checks in payment.

Before any city ~~warrant-check~~ may be drawn and issued for payment of claims, bills, invoices and other demands or obligations payable from the claims fund, or any other city fund, the claims or other requests for payment shall be audited by the department of finance and administration and a detailed summary thereof submitted to the city council for its approval at the next regular council meeting; provided, that such ~~warrants-checks~~ may be issued after audit and approval by the director of finance and administration and countersigned by the city manager but prior to approval by the city council, subject to the conditions set forth in Section 5.32.031 of this code.

Section 31. Section 5.32.031 of the Kirkland Municipal Code is amended to read as follows:

5.32.031 Issuance of ~~warrants~~ checks before approval by city council.

As authorized by RCW 42.24.180, city ~~warrants-checks~~ may be drawn and issued for payment of claims, bills, invoices and other demands or obligations after audit and approval by the director of finance and administration and countersigned by the city manager but prior to approval by the city council under the following conditions:

- (1) The director of finance and administration and the city manager have each furnished to the city an official bond for the faithful discharge of their respective duties in an amount and in accordance with the provisions of Section 3.72.010 of this code;
- (2) Contracting, hiring, purchasing and disbursing policies that implement effective internal control as adopted by the city council are and remain in effect;

(3) Documentation supporting each claim for which such warrants checks are issued is submitted to the city council for its approval at the council's next regularly scheduled public meeting; and

(4) If upon council review the council disapproves some claims for which such warrants checks have been issued, the director of finance and administration and the city manager shall jointly cause the disapproved claims to be recognized as receivables of the city of Kirkland and to pursue collection diligently until the amounts disapproved are either collected or until the legislative body is satisfied and approves the claims.

Section 32. Chapter 5.69 of the Kirkland Municipal Code is amended to read as follows:

Chapter 5.69 PETTY CASH FUND

5.69.010 Established.

The director of finance and administration is authorized to establish a petty cash fund not to exceed twenty-five thousand dollars, composed of two categories of cash, as follows:

(1) Petty cash – such amount as the director of finance and administration determines necessary for the making of minor authorized disbursements and the making of change, but not to exceed fifteen thousand dollars; and

(2) Eastside Narcotics Task Force – amount of cash contribution from city of Kirkland held by the Eastside Narcotics Task Force, but not to exceed ten thousand dollars.

5.69.020 Regulations conform to State Auditor's Office requirements.

The director of finance and administration is hereby authorized and directed to establish written regulations for the creation and operation of said petty cash fund which regulations shall conform to the petty cash requirements of the State Auditor's Office as set forth in BARS System manual, Volume 1, Part 3, Chapter 3, Section E, page 23, effective date January 1, 1990.

Section 33. Subsection 5.74.070(b) of the Kirkland Municipal Code is amended to read as follows:

5.74.070 Fees charged by planning department.

(b) The director of finance and administration is authorized to interpret the provisions of this chapter and may issue rules for its administration. This includes, but is not limited to, correcting errors and omissions and adjusting fees to match the scope of the project. The fees established here will be reviewed annually, and, effective January 1st of each year, may be administratively increased or decreased, by an adjustment to reflect the current published annual change in the Seattle Consumer Price Index for Wage Earners and Clerical Workers as needed in order to maintain the cost recovery objectives established by the city council.

Section 34. Section 5.76.010 of the Kirkland Municipal Code is amended to read as follows:

5.76.010 Fund established.

The director of finance and administration is directed to establish a fund to be known as the "Real Estate Excise Tax Revenue Municipal Capital Improvement Fund." All moneys received by the city from the treasurer for King County in distribution of the ~~one-quarter-of-one percent~~ real estate excise tax imposed by the city pursuant to Chapter 5.18 of this code and Chapter ~~82.46 RCW49, Washington Laws 1982, First Ex. Sess.~~, shall be deposited in the fund created by this chapter.

Section 35. Section 5.80.030 of the Kirkland Municipal Code is amended to read as follows:

5.80.030 Bond issuance—Information to be included in issuing ordinance.

Registered bonds or other registered obligation may be issued in any denomination to represent several registered bonds or other obligations of smaller denominations and may permit the issuance of bonds or other obligations in denominations smaller than a larger denomination bond or obligations requested to be transferred. The ordinance authorizing the issuance of the bonds or other obligations shall provide for an authenticating trustee, transfer agent, registrar and paying agent, which shall be one or more of the fiscal agencies of the state of Washington appointed in accordance with RCW Chapter 43.80, except that with respect to interest-bearing warrants, installment contracts, interest-bearing leases and other instruments or obligations not usually subject to trading, assignment or transfer, the director of finance and administration for the city may serve as the transfer agent, registrar and paying officer. Any transfer agent, registrar and paying agent or officer shall comply with all applicable federal and state laws and regulations respecting the carrying out of such duties. Unless provided for in the contract between the city and the fiscal agencies, each such ordinance authorizing the issuance of such bonds or other obligations shall specify the terms and conditions of making payments of principal and interest, for the provision of printing any physical instruments including the use of identifying numbers or other designations, the specifying of record and payment dates, the determination of denominations, the manner of communicating to the owners of such bonds or other obligations, the receipt of the physical instruments for payment of principal, the destruction of such instruments and the certification of such destruction, the registration and release of securing interests and for such other matters pertaining to the registration of such bonds or other obligations authorized by such ordinance as the city may deem to be necessary or appropriate.

Section 36. Section 5.80.040 of the Kirkland Municipal Code is amended to read as follows:

5.80.040 Contract with state as central depository—Registrar.

The director of finance and administration for the city is authorized to enter into a contract with the fiscal agency or agencies of the state of Washington in connection with the establishment and maintenance by such fiscal agency or agencies of a central depository system for the transfer or pledge of bonds or other obligations and for the services as authenticating trustee, transfer agent, registrar and paying agent for such bonds and other obligations. Such contract shall define the rights and duties of such fiscal agency so acting and the means of compensation thereof. In addition, in lieu of making provisions in each ordinance authorizing the issuance of bonds or other obligations, such contract may make specific provision for the procedures for payment, identification by numbers or other designations, the manner of issuance or reissuance of certificates, the manner of transfer, the manner of communication to owners of bonds or other obligations for accounting to the city and for cancelled certificate of destruction, registration and release of securing interest and for such other matters as may be appropriate; provided however, that in instances where the fiscal agencies of the state of Washington serve as registrar, the city adopts by reference the contract between the state finance committee of the state of Washington and the fiscal agencies in lieu of executing a separate contract and prescribing by ordinance the rights, duties, obligations and compensation of the registrar; further provided, that when the city director of finance and administration serves as registrar a separate contract shall not be required.

Section 37. Section 5.82.040 of the Kirkland Municipal Code is amended to read as follows:

5.82.040 ~~King County comptroller~~ directed to distribute property taxes together with accrued interest on investments thereof.

~~The King County comptroller~~ is authorized and directed to distribute to the director of finance and administration, for and on behalf of the city of Kirkland, all property taxes collected as frequently as daily, and the comptroller is directed to distribute to the city all interest accrued on the investment thereof by the county at the time of the distribution of the property tax moneys to the city. The director of finance and administration is authorized to give a receipt therefor whenever funds are delivered to the city. Delivery may be in money, or as a transfer of an investment authorized by RCW 36.29.020, made by the comptroller on behalf of the city.

Section 38. Section 7.02.030 of the Kirkland Municipal Code is amended to read as follows:

7.02.030 Definitions.

Where used in this chapter, the following words and terms shall have the meanings as defined in this section, unless, from the context, a more limited or different meaning is clearly defined or apparent:

(a) "Business" includes all activities, occupations, pursuits, or professions located and/or engaged within the city, with the object of gain, benefit or advantage to the person engaging in the same, or to any other person or class, directly or indirectly, and includes nonprofit enterprises.

(b) "Business license" means that document issued by the city licensing the transaction of the indicated business by the person whose name appears thereon for the stated period.

(c) "Engaging in business" means commencing, conducting or continuing in any business within the city, whether or not an office or physical location for the business lies within the city. "Engaging in business" includes the performance of work or services by contractors, consultants, representatives, agents or other persons within the city, even though the office location of the contractor, consultant, representative, agent or other person is not within the city limits; the exercise of corporate or franchise powers, as well as the liquidation of a business when the liquidators hold themselves out to the public as conducting such business; acting as a solicitor or canvasser; and furnishing temporary employees and/or workers to other businesses. By way of illustration only and without being all-inclusive, a business with an office or physical location outside the city limits which sells or leases personal property to buyers or lessees in the city; accepts or executes a contract to perform construction or installation services contracts in the city; solicits sales in the city; or renders services to others in the city; is engaged in business in this city, irrespective of whether or not such business maintains a permanent place of business in the city.

(d) "Finance and administration director" or "director" means the city of Kirkland director of finance and administration or his/her designee.

(e) "Gross receipts" shall have its ordinary meaning and also means the value accruing from the business activity within the city or conducted from the city including compensation for the rendition of services (without any deduction for labor costs or the cost of materials used), sale of personal property (without any deduction for the cost of property sold), gains or dividends realized, rents, royalties, contributions, fees and commissions, all without any deduction for any expense, taxes, or losses.

(f) "Person" includes individual natural persons, any firm, corporation, association, sole proprietor, club, partnership, trust, receiver, administrator, executor, estate, company, independent contractor, society, any officer, agent, personal representative, any group of individuals acting as a unit, the United States or the state of Washington or any instrumentality thereof, and includes the singular and the plural.

(g) "City" means the city of Kirkland, Washington.

(h) "Year" means a calendar year, except where otherwise specified or when permission is obtained from the director to use a different fiscal year.

(i) "L&I" means the Washington State Department of Labor and Industries.

(j) "Place of business" or "office" includes, but is not limited to, the following: maintaining, occupying, or using a permanent building or facility or fixed location as an office or location for conducting business; or a location where the regular business of the person is conducted and which is either owned by the person or over which the person exercises legal dominion and control; or a location which includes a business sign, mailing address, and permanent phone. A

vehicle such as a pickup, van, truck, boat or other motor vehicle will not be considered a place of business for purposes of this chapter.

(k) "Casual or isolated sale" means a sale made by a person who is not engaged in the business of selling the type of property involved. Persons who hold themselves out to the public as making sales at retail or wholesale are deemed to be engaged in business, and sales made by them of the type of property which they hold themselves out as selling are not casual or isolated sales even though such sales are not made frequently.

(l) "Employee" means and includes each of the following persons who are not required by the city to have his/her/its own separate city of Kirkland business license:

(1) Any person who is on the business's payroll, and includes all full-time, part-time, and temporary employees or workers; and

(2) Self-employed persons, sole proprietors, owners, managers, and partners; and

(3) Any other person who performs work, services or labor at the business, including an independent contractor who is not required to have a separate city of Kirkland business license.

(m) "Contractor" means any person who, in the capacity of an independent contractor, contracts with any business, property owner or person to perform a particular job or jobs, whether the remuneration received for performing the job or jobs is on a cost-plus basis, a flat sum basis or a salary computed at so much per hour.

(n) "Subcontractor" means any person who in the capacity of an independent contractor contracts with any contractor to perform a particular trade or job, whether the remuneration received for performing the job or jobs is on a cost-plus basis, a flat sum basis, or a salary basis computed at so much per hour.

Section 39. Section 7.02.080 of the Kirkland Municipal Code is amended to read as follows:

7.02.080 Finance and administration director as license officer.

(a) The administration of this chapter shall be accomplished under the direction of the director. The director may make and publish rules of procedure and regulations for the administration of this chapter. It is unlawful to violate or knowingly fail to comply with any such rule or regulation.

(b) The finance and administration director shall collect all license fees and shall issue licenses in the name of the city to all persons qualified under the provisions of this chapter and shall have the authority to:

(1) Adopt Forms. Adopt application, license, renewal, annual return, and all other necessary or convenient forms and prescribe the information to be provided. Such required information shall include, but not be limited to, the name of the applicant, his or her residence address, place of business, the nature of the business, the form of ownership, the names of all officers of the business and the number of employees.

(2) Obtain Endorsement. Submit applications, when deemed appropriate, to other city officials for their endorsements thereon as to

compliance by the applicant with all city regulations which the officials have the duty of enforcing.

(3) Investigate. Investigate and determine the eligibility of any applicant for a license, the amount of fees or other amounts due as prescribed herein, and the correctness of data submitted to the city.

(4) Examine Records. Examine and audit the books and records of any applicant, licensee, or business when reasonably necessary to the administration of this chapter. The records of a business, including federal and state tax returns and invoices, shall be open for examination by the director or authorized agent at any time to the extent authorized by law. The director may require the attendance of any person at a time and place fixed by the director or authorized agent in accordance with and to the extent authorized by applicable law.

(5) Give Notice. Notify any applicant of the acceptance or rejection of the application.

(6) Regulate Form of Licenses. Ensure that each license is numbered, and shows the name of the licensee, and business address.

Section 40. Section 7.02.160 of the Kirkland Municipal Code is amended to read as follows:

7.02.160 Revenue generating regulatory license fee (RGRL).

(a) General. In addition to the basic license fee, the highest applicable RGRL in this section shall be paid for the annual license issued under this chapter.

(1) A business with less than twelve thousand dollars of average annual gross receipts shall be exempt from any RGRL.

(2) A business located within the city limits of Kirkland with ten or fewer employees or FTEs shall be exempt from the RGRL for the first year of business operation only. Businesses exempt from the RGRL under this subsection shall still be required to pay the basic license fee under Section 7.02.120 and register the number of employees and FTEs under this chapter.

(3) For the purposes of this section and in determining the applicable RGRL, the term "employee" means and includes each of the following persons who are not required by the city to have his/her/its own separate city of Kirkland business license:

(A) Any person who is on the business's payroll, and includes all full-time, part-time, and temporary employees or workers; and

(B) Self-employed persons, sole proprietors, owners, managers, and partners; and

(C) Any other person who performs work, services or labor at the business, including an independent contractor who is not required to have a separate city of Kirkland business license.

(4) An entity that is entirely exempt from paying the basic license fee shall be exempt from any RGRL.

(5) An entity with some activities or functions that are exempt from the basic license fee and some that are not exempt shall pay an RGRL based on the number of its employees that are involved in the functions or activities that are not exempt.

(b) Amount of RGRL.

(1) Revenue Generating Regulatory License (RGRL) Fee Method. Except as otherwise provided by this chapter, every person engaging

in business within the city shall pay an RGRL based upon the number of employee hours worked in Kirkland during the previous year. Annual employee hours are calculated based on the sum of the four quarterly reports submitted to the Washington State Department of Labor and Industries for the previous year. It will be the responsibility of the employer to determine the number of hours worked within the city from these reports. Businesses that did not file quarterly reports with the Washington State Department of Labor and Industries shall determine the number of hours worked within the city and demonstrate, if required, to the satisfaction of the finance and administration director or his/her authorized agent, that the number of employee hours worked is correct.

(2) The annual license fee (base fee and RGRL) shall be calculated by adding the base fee of one hundred dollars per business license to the full-time-equivalent employees that worked in Kirkland multiplied by one hundred dollars. The approved tax rate per full-time employee is \$0.052084 (which represents a RGRL multiplier of \$0.052084 per employee hour worked), as may be adjusted herein. Employers without a full year history would need to estimate the number of employee hours that will be worked in the current calendar year.

(3) If a business has more than one location in Kirkland, the annual business license fee calculation must include a base fee for each location and the RGRL for annual employee hours at all locations.

(c) Alternative FTE Method. A business may choose to calculate its annual license fee by adding the one-hundred-dollar base fee to the RGRL based on multiplying one hundred dollars by the number of its employees. The number of employees shall be based on the sum of the employees in the four quarterly reports submitted to the Washington State Department of Labor and Industries for the previous year divided by four. It will be the responsibility of the employer to determine the number of employees working within the city from these reports. Businesses that did not file quarterly reports with the Washington State Department of Labor and Industries shall determine the number of employees working in the city and demonstrate, if required, to the satisfaction of the finance and administration director or his/her authorized agent, that the number of employees is correct. Employers without a full year history would need to estimate the number of employees that will work in the city for the current calendar year.

(1) Once the FTE methodology has been selected, it must be used for future renewals.

(2) Businesses with more than one location must use the same method of calculation for all locations.

(3) For businesses with employees who work less than one thousand, nine hundred twenty hours per year (the work hour figure used by the Washington Department of Labor and Industries) the total number of hours worked by all such employees during the four quarters of the previous year shall be added together and divided by one thousand, nine hundred twenty to determine the FTE equivalency.

(4) It will be the responsibility of the business to determine the total number of FTEs (or equivalency) and demonstrate, if required, to the satisfaction of the finance and administration director or his/her authorized agent that the calculation is accurate.

(d) The license fee for a business required to be licensed under this chapter and not located within the city's corporate limits shall be calculated by adding the one-hundred-dollar base fee and the RGRL based upon the number of employee hours worked within the city, but in no event shall the license fee be less than the minimum fee set forth in this chapter. If the number of employee hours worked is not known at the time of renewal, the business shall estimate the maximum number of employee hours they anticipate using in Kirkland during the year.

(e) Businesses doing business in the city that have no employees physically working within the city shall pay the minimum license fee required under this chapter.

(f) The minimum fee for any license issued under this chapter shall be two hundred dollars (a base fee of one hundred dollars and an RGRL of one hundred dollars), as may be adjusted herein.

(g) Payment made by draft or check shall not be deemed a payment of the fee unless and until the same has been honored in the usual course of business, nor shall acceptance of any such check or draft operate as a quittance or discharge of the fee unless and until the check or draft is honored. Any person who submits a business license fee payment by check to the city pursuant to the provisions of this chapter shall be assessed an NSF fee set by the finance and administration director if the check is returned unpaid by a bank or other financial institution for insufficient funds in the account or for any other reason.

(h) If any person required by the terms and provisions of this chapter to pay a license fee for any period fails or refuses to do so, he or she shall not be granted a license for the current period until the delinquent license fee, together with penalties, has been paid in full. Any license fee due and unpaid under this chapter and any penalties thereon shall constitute a debt to the city and may be collected in court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to all other existing remedies.

(i) If no higher RGRL applies under this section, then the minimum RGRL shall be one hundred dollars.

Section 41. Subsections 7.12.020(a) and (b) of the Kirkland Municipal Code are amended to read as follows:

7.12.020 License fees.

(a) Amusement Devices. Any distributor, owner or operator of an amusement device shall pay a license fee of fifty dollars per machine per year, payable annually in advance to the director of finance and administration at the time of issuance or renewal of the distributor's, owner's or operator's business license.

(b) Every distributor, owner or operator of cigarette vending machines doing business as such within the city shall pay an annual license fee in the sum of fifty dollars for a master license payable annually in advance to the director of finance and administration. Also, any distributor, owner, operator or user of such cigarette vending machines shall pay an additional sum of ten dollars per machine per year, payable annually in advance to the director of finance and

administration. Payment shall be made at the time of the issuance or renewal of the distributor's, owner's or operator's business license.

It is further required that each cigarette vending machine in the city shall be equipped with an electric lock or device to be operated by the owner and/or employees only.

Section 42. Section 7.16.030 of the Kirkland Municipal Code is amended to read as follows:

7.16.030 Inventory—Contents—False statements unlawful.

The inventory required for securing the license herein provided for shall contain a complete and accurate list of the stock of goods, wares and merchandise to be sold at any sale for which a license is hereby required, together with the wholesale price thereof; which inventory or list shall be signed by the person seeking the license, or by a resident agent thereunto authorized, and by affidavit at the foot thereof, the applicant or his agent shall swear or affirm that the information therein given is full and true and known by him to be so. It is unlawful to sell, offer or expose for sale at any such sale, or to list on such inventory any goods, wares or merchandise which are not the regular stock of the store or other place, the business of which is to be closed out by such sale, or to make any replenishments or additions to such stock for the purposes of such sale or during the time thereof, or to fail, neglect or refuse to keep accurate records of the articles or things sold, from which records the director of finance and administration may ascertain the number or the kind and quantity sold. Commingling of additional merchandise with that inventory shall cause the merchandise inventory to lose its identity as distressed goods, and any license issued shall cease to apply to the sale of such goods. If the inventoried stock shall be offered for sale on the same premises with other stock by the same person, firm or corporation, the same shall be deemed to be commingled.

Section 43. Section 7.16.040 of the Kirkland Municipal Code is amended to read as follows:

7.16.040 License—Term—Fees.

All licenses issued for the sale of goods, wares or merchandise at auction, by sale of distressed goods, or removal or closing out sale, shall be valid for a period of not exceeding thirty days unless renewed as hereinafter provided. The fee for such license is fixed as follows: The sum of twenty-five dollars plus two dollars for each one thousand dollars or fraction thereof of value of inventory submitted pursuant to Sections 7.16.010 through 7.16.070. Upon expiration of the thirty-day period, the director of finance and administration may extend such license on a daily basis upon the payment of an additional license fee of twenty-five dollars per day, which license shall continue in effect only so long as this daily license fee is paid and the licensee shall comply with the provisions of Sections 7.16.010 through 7.16.070. Auction sales shall be subject to an additional license fee of twenty-five dollars per day and shall be limited to a period of not exceeding thirty days.

Section 44. Section 7.20.040 of the Kirkland Municipal Code is amended to read as follows:

7.20.040 License—Application—Procedure.

Any person desiring such a license shall file written application with the city on forms provided by the city for that purpose. Fifteen dollars shall be deposited with the city when application is made. This deposit will be applied to costs, if any, charged to the city for investigation. Upon filing, the police department shall conduct a full investigation as to the truth of the statements contained therein, and as to any and all other matters which might tend to aid the city in determining whether or not such application should be granted. The police department shall forward the results of its investigation to the director of finance and administration, who shall issue or deny the license based on whether the application meets the requirements of this chapter. An applicant may appeal the denial of a cabaret license utilizing the appeal procedures set forth in Section 7.02.250.

Section 45. Section 7.24.064 of the Kirkland Municipal Code is amended to read as follows:

7.24.064 Access—Peace officer—Director.

All peace officers of the city and/or the director of the department of finance and administration shall have free access to public dances and dance halls when a dance is being conducted for the purpose of inspection and to enforce compliance with the provisions of Sections 7.24.060 through 7.24.066.

Section 46. Subsections 7.24.066 (b) and (c) of the Kirkland Municipal Code are amended to read as follows:

7.24.066 Indemnification.

(b) As a condition precedent to obtaining a license, the licensee shall, at no expense to the city, secure and maintain during the full term of this agreement general comprehensive liability insurance issued by one or more companies authorized to do business in the state of Washington, which insurance shall be subject to the approval of the city attorney as to company, form, coverage, and which insurance must fully protect the city from any and all claims and risks in connection with any activity performed by the licensee by virtue of this agreement and provide the following minimum coverage:

- (1) One million dollars per person, per occurrence;
- (2) One million dollars annual aggregate.

Said policy must specifically name the city of Kirkland as an additional insured party thereunder in the following manner:

The City of Kirkland is an additional insured for all coverages provided by this policy of insurance and shall be fully and completely protected by this policy and for any claim, suit, injury, death, damage or loss of any sort sustained by a person, organization or corporation in connection with any activity upon or use or occupancy of establishments regulated by this section.

The coverages provided by this policy to the City or any other named insured shall not be terminated, reduced, or otherwise changed in any respect without providing at least thirty (30) days' prior written

notice to the department of finance and administration of the City of Kirkland.

(c) The licensee shall deliver to the department of finance and administration of the city a copy of all policies required under this provision and all endorsements thereto or other evidence to the reasonable satisfaction of the department of finance and administration that the licensee has secured or renewed and is maintaining insurance as required by this section.

Section 47. Section 7.36.050 of the Kirkland Municipal Code is amended to read as follows:

7.36.050 License—Fees.

Every pawnbroker, secondhand dealer or coin dealer, before commencing to carry on or conduct such a business within the corporate limits of the city, shall obtain a license for the operation of said business from the director of finance and administration and pay a license fee of one hundred dollars for one year. There shall be no prorating of the license fee. The license shall not be assignable.

Section 48. Section 7.48.035 of the Kirkland Municipal Code is amended to read as follows:

7.48.035 Director of finance and administration to adopt rules.

(a) The director of finance and administration shall have authority to adopt rules and regulations not inconsistent with the provisions of this chapter for carrying out and enforcing payment, collection and remittance of the taxes herein levied. A copy of the rules and regulations so adopted shall be on file and available for public examination in the director of ~~finance's~~ finance and administration's office. Failure or refusal to comply with any such rules and regulations is a violation of this chapter.

(b) Such administrative rules shall include the form of tax return required to be filed with the city at the time of payment of the gambling tax, and the procedures for when and how audit of the gambling licensee's records, for the purpose of verifying the tax return, may be conducted by the director of finance and administration.

Section 49. Subsection 7.56.030(1) of the Kirkland Municipal Code is amended to read as follows:

7.56.030 Additional local regulations authorized by RCW 19.09.100(7).

A charitable solicitation to be conducted within the city shall conform to the following:

(1) Before commencing any charitable solicitation campaign, the person or organization soliciting such charitable contributions shall file with the department of finance and administration the following information:

(A) The beginning and estimated ending date for the solicitation campaign;

(B) The name, address and telephone number of the person or organization conducting the campaign, or making the solicitation for charitable contributions;

(C) A verification of the registration and filing of disclosure documents required by RCW Chapter 19.09, or, in the alternative, verification of exemption therefrom;

(D) The name of each person who will be acting as a charitable solicitor, or, in the alternative, a facsimile copy of the solicitor's identification, if such identification is to be furnished, by the organization conducting the campaign to each of its individual solicitors.

Section 50. Section 15.04.060 of the Kirkland Municipal Code is amended to read as follows:

15.04.060 City manager.

"City manager" means the city manager, the director of public works, the operations and maintenance engineer, the director of finance and administration or any authorized agent, deputy or other person acting under the authority of the city manager.

Section 51. Section 15.04.080 of the Kirkland Municipal Code is amended to read as follows:

15.04.080 Department of finance and administration.

"Department of finance and administration" means the person or persons designated by the city manager to collect water and sewer rates and charges.

Section 52. Subsection 15.12.064(4) of the Kirkland Municipal Code is amended to read as follows:

15.12.064 Sewer capital facility charge adjustment.

(4) Upon determining the adjusted SCFC, the director of public works shall file with the director of finance and administration three copies of the adjusted fee schedule along with the values the fee schedule is based on. The director of finance and administration shall file said schedules and values with the city clerk to be available for use by the general public and the affected city officials and departments;

Section 53. Section 15.14.020 of the Kirkland Municipal Code is amended to read as follows:

15.14.020 Water capital facility charges (WCFC).

The water connection charge(s) must be paid prior to issuance of the permit and shall be determined as to each requested connection by the application of the criteria set forth below.

(1) For all water connections a base local water capital facility charge (WCFC) will be assessed and will consist of the following:

(a) Each water connection will be assigned a "residential customer equivalent" (RCE) factor;

(b) The water connection RCE shall be determined based on the proposed water meter size;

(c) The water meter shall be sized in accordance with the Uniform Plumbing Code as amended and adopted by Chapter 21.20 of this code;

(d) A water connection's RCE is based on the flow potential through its meter. A five-eighths-inch by three-fourths-inch meter is assigned a base factor of one;

(e) The base WCFC is multiplied by RCE factors based upon water meter sizes as follows:

| Meter Size | RCE |
|-------------------|------------|
| 5/8" x 3/4" | 1 |
| 1" | 2.5 |
| 1-1/2" | 5 |
| 2" | 8 |
| 3" | 16 |
| 4" | 25 |
| 6" | 50 |
| 8" | 80 |

(f) The fee schedule will be adjusted periodically, but not less often than every odd number year, to reflect a change in the WCFC. The adjustment shall use the method following:

(i) At the time of adjustment, the value of the water capital facility shall be determined based on the worth of all city water mains less any water mains funded by local improvement districts, grants or installation by private entities (developers); this shall be known as the in-plant service;

(ii) The total of connections to the water capital facility shall be determined and a RCE factor assigned;

(iii) The adjusted WCFC shall be calculated by dividing the current water capital facility value by the current number of RCEs;

(iv) Upon determining the adjusted WCFC, the director of public works shall file with the director of finance and administration three copies of the adjusted fee schedule along with the values the fee schedule is based on. The director of finance and administration shall file the schedules and values with the city clerk to be available for use by the general public and the affected city officials and departments.

(2) For all water connections a based regional capital facility charge (RCFC) will be assessed and will consist of the following:

(a) Each water connection will be assigned a "cascade equivalent residential unit" (CERU) factor based on the proposed meter size;

(b) The water meter shall be sized in accordance with the Uniform Plumbing Code as amended and adopted by Chapter 21.20 of this code;

(c) A water connection's CERU factor is based on the flow potential through its meter. A five-eighths-inch by three-fourths-inch meter is assigned a base factor of one. The base RCFC is multiplied by CERU factors based upon water meter sizes as follows:

| Meter Size | CERU |
|-------------------|-------------|
| 5/8" x 3/4" | 1 |
| 1" | 2.5 |
| 1-1/2" | 5 |
| 2" | 8 |
| 3" | 16 |

| | |
|-----|-----|
| 4" | 25 |
| 6" | 50 |
| 8" | 80 |
| 10" | 115 |
| 12" | 160 |

(d) The RCFC may be adjusted periodically pursuant to the terms of the interlocal agreement between the city and the Cascade Water Alliance.

(e) Upon receiving the adjusted RCFC, the director of public works shall file with the director of finance and administration three copies of the adjusted fee schedule. The director of finance and administration shall file the schedules with the city clerk to be available for use by the general public and the affected city officials and departments.

(3) The water connection charge required by subsections (1) and (2) of this section will be assessed against both domestic and irrigation water meter connections.

(4) When water meter size is increased solely to provide fire sprinkler protection, the water connection charge required by subsections (1) and (2) of this section shall be based on the size required by the Uniform Plumbing Code, as amended and adopted by Chapter 21.20 of this code.

Section 54. Section 15.20.010 of the Kirkland Municipal Code is amended to read as follows:

15.20.010 Person billed.

Charges for refuse, water and sewer services furnished by the city shall be billed to the owner of the property to which the services are rendered; provided, that when the owner and tenant in possession, in writing, file with the city a request that the billing be sent to the tenant, the city manager acting through the director of finance and administration may, at his discretion, grant such a request, subject to such reasonable conditions as he finds are appropriate. Notwithstanding to whom the billing is sent, the obligation for payment shall be the joint and several responsibility of the property owner and the tenant.

Section 55. Section 15.20.050 of the Kirkland Municipal Code is amended to read as follows:

15.20.050 Bimonthly billing.

All charges for water services and for sewer services shall be billed to the customer by the city on a bimonthly billing cycle. Actual water consumption will be charged to the date of the meter reading. All charges for service will be from the beginning of one month to the end of the following month. All bills shall be paid to the department of finance and administration.

Section 56. Section 18.08.060 of the Kirkland Municipal Code is amended to read as follows:

18.08.060 Assessments—Installments—Foreclosure.

Foreclosure of delinquent local and utility local improvement district assessments or installments thereof may be commenced by the methods provided in RCW Chapter 35.50.

The director of finance and administration shall first give to the persons whose names appear on the assessment roll as owners of the property charged with the assessments or installments which are delinquent notice of commencement of foreclosure proceedings in the form and manner required by RCW 35.50.030.

The foreclosure proceedings shall then be commenced not less than thirty-five days nor more than sixty days after the date of mailing such notice; provided, however, that no foreclosure action shall be commenced after July 15th in any year.

Section 57. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

Section 58. This ordinance shall be in force and effect five days from and after its passage by the Kirkland City Council and publication pursuant to Section 1.08.017, Kirkland Municipal Code in the summary form attached to the original of this ordinance and by this reference approved by the City Council.

Passed by majority vote of the Kirkland City Council in open meeting this 3rd day of September, 2013.

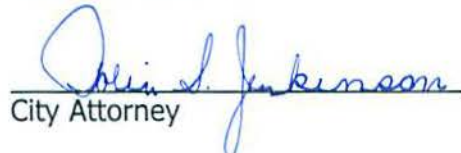
Signed in authentication thereof this 3rd day of September, 2013.


MAYOR

Attest:


City Clerk

Approved as to Form:


City Attorney

PUBLICATION SUMMARY
OF ORDINANCE O-4416

AN ORDINANCE OF THE CITY OF KIRKLAND UPDATING REFERENCES TO THE DEPARTMENT OF FINANCE AND ADMINISTRATION IN THE KIRKLAND MUNICIPAL CODE AND MAKING CERTAIN HOUSEKEEPING CORRECTIONS.

SECTION 1. Repeals Section 3.16.030 of the Kirkland Municipal Code.

SECTIONS 2 - 56. Amends sections of the Kirkland Municipal Code to reflect the Department of Finance and Administration and other housekeeping updates.

SECTION 57. Provides a severability clause for the ordinance.

SECTION 58. Authorizes publication of the ordinance by summary, which summary is approved by the City Council pursuant to Section 1.08.017 Kirkland Municipal Code and establishes the effective date as five days after publication of summary.

The full text of this Ordinance will be mailed without charge to any person upon request made to the City Clerk for the City of Kirkland. The Ordinance was passed by the Kirkland City Council at its meeting on the 3rd day of September, 2013.

I certify that the foregoing is a summary of Ordinance O-4416 approved by the Kirkland City Council for summary publication.



City Clerk