# ORDINANCE NO. 2764

AN ORDINANCE OF THE CITY OF KIRKLAND RELATING TO TAXATION AND REVENUE, PROVIDING A LIMITED REFERENDUM PROCEDURE WHEN REQUIRED BY CHAPTER 99, LAWS OF 1983, AND ADDING NEW SECTIONS TO TITLE V OF THE KIRKLAND MUNICIPAL CODE.

WHEREAS, Chapter 99, Laws of 1983, requires that the City of Kirkland establish a referendum procedure with respect to the imposition or alteration of tax rates imposed by the City of Kirkland as to the "Additional" Local Sales and Use Tax (authorized by RCW 82.14.030(2)) the "Additional" Local Real Estate Excise Tax and the Local Business and Occupation Tax, and

WHEREAS, Chapter 99, Laws of 1983, provides that such referendum procedure shall apply only to taxes newly imposed, altered or increased after the effective date of said Chapter 99.

NOW THEREFORE BE IT ORDAINED by the City Council of the City of Kirkland as follows:

## Section 1. Scope and Purpose of Ordinance.

From and after the effective day of this Ordinance every ordinance which

- (i) first imposes upon any business activity the local taxes imposed by Chapter 5.08 (Kirkland Business and Occupation Tax), or
- (ii) alters the existing tax rate and/or structure imposed by Chapter 5.06 ("Additional" Sales and Use Tax authorized by RCW 82.14.030(2)), or
- (iii) imposes the "Additional" Local Real Estate Excise Tax authorized by RCW 82.46.010(2)),

shall be subject to the referendum procedures set forth in this Ordinance. Said referendum procedures shall not apply to any other taxes imposed by the City of Kirkland, including the Retail Sale and Use Tax imposed by Chapter 5.04 of the Kirkland Municipal Code and the local real estate excise tax imposed by Chapter 5.18 of the Kirkland Municipal Code.

#### Section 2. Referendum Procedure.

A referendum petition seeking to repeal any City ordinance made subject to these referendum procedures by Section 1 of this Ordinance shall be filed with the Deputy City Clerk for the City of Kirkland within seven days of the

passage of the ordinance sought to be repealed.

Section 2.1 Within ten days the Deputy City Clerk shall confer with the petitioner concerning the form and style of the petition, issue an identification number for the petition, and cause to be written a ballot title for the measure.

Section 2.3. The ballot title shall be posed as a question, so that an affirmative answer to the question and an affirmative vote on the measure result in the tax or tax rate increase being imposed, and a negative answer to the question and a negative vote on the measure results in the tax or tax rate increase not being imposed. The petitioner shall be notified of the identification number and ballot title within this ten day period.

Section 2.4. After notification of the identification number and ballot title, the petitioner shall have 30 days in which to secure on petition forms the signatures of not less than 15 percent of the registered voters of the City of Kirkland, and to file the signed petitioners with the Deputy City Clerk.

Section 2.5. Each petition form shall contain the ballot title and the full text of the measure to be referred. The Deputy City Clerk shall verify the sufficiency of the signatures on the petitions. If sufficient valid signatures are properly submitted, the Deputy City Clerk shall cause the referendum measure to be submitted to the City voters at a general or special election held on one of the days provided in RCW 29.13.010 as determined by the Kirkland City Council, which election shall not take place later than 120 days after the signed petition has been filed with the Deputy City Clerk.

#### Section 3. The Referendum Procedure.

The referendum procedure herein adopted shall be exclusive in all instances for any City ordinance first imposing, or increasing, the specific taxes designated as subject to this Ordinance in Section 1 hereof. This referendum procedure shall supercede the procedures provided under Chapter 35A.ll, Revised Code of Washington, and all other statutory or ordinance provisions for initiative or referendum which now or hereafter might otherwise apply.

## Section 4. Severability.

If any section, subsection, sentence, clause, phrase, a part or portion of this Ordinance is for any reason held to be invalid or unconstitutional by any court of competent

jurisdiction, such decisions shall not affect the validity of the remaining portions of this Ordinance.

### Section 5.

This Ordinance shall be in force and effect five days from and after its passage by the City Council, and publication or posting as required by law. Passed in regular open meeting by the Kirkland City Council on the 19th day of September , 1983.

SIGNED IN AUTHENTICATION thereof this 19th day of September , 1983.

MAYOR

ATTEST:

Director of Administration and Finance (ex officio City Clerk)

APPROVED AS TO FORM:

City Attorney

I hereby certify under penalty of perjury that the foregoing ordinance was posted on the <u>2/sr</u> day of <u>September</u>, 1983 in accordance with the provisions of RCW 35.22.260 and City of Kirkland Ordinance No. 2600.