

RESOLUTION NO. 1809

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LAKE FOREST PARK, WASHINGTON, AUTHORIZING THE MAYOR TO SIGN AMENDMENT NO. 2 TO THE FILELOCAL INTERLOCAL AGREEMENT AMENDING THE AGENCY COST ALLOCATION FOR 2022-2024

WHEREAS, the City elected to join the Washington Multi-City Business License and Tax Portal Agency (“FileLocal”) in 2017 to satisfy the requirements created by the state legislation to provide an online portal for its businesses to pay for licenses and taxes; and

WHEREAS, the Interlocal Agreement (ILA) for FileLocal provides the terms of cost allocation among its members; and

WHEREAS, the proposed Amendment No. 2 to the FileLocal ILA continues the use of the historical transaction counts to allocate costs among its members through 2024;

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Lake Forest Park, as follows:

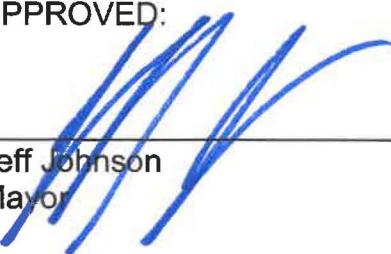
Section 1. AMENDMENT NO. 2 TO FILELOCAL INTERLOCAL AGREEMENT. The Mayor is hereby authorized to sign Amendment No. 2 to the Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement, attached hereto as Exhibit A.

Section 2. CORRECTIONS. The City Clerk is authorized to make necessary corrections to this resolution including, but not limited to, the correction of scrivener’s/clerical errors, references, numbering, section/subsection numbers and any references thereto.

PASSED BY A MAJORITY VOTE of the members of the Lake Forest Park City Council this 8th day of July, 2021.

APPROVED:

Jeff Johnson
Mayor



ATTEST/AUTHENTICATED:



Evelyn Jahed
City Clerk

FILED WITH THE CITY CLERK: July 2, 2021

PASSED BY THE CITY COUNCIL: July 8, 2021

RESOLUTION NO.: 1809

EXHIBIT A to Resolution 1809

AMENDMENT NO. 2 TO THE WASHINGTON MULTI-CITY BUSINESS LICENSE AND TAX PORTAL AGENCY INTERLOCAL AGREEMENT BY AND BETWEEN THE CITIES OF BELLEVUE, EVERETT, SEATTLE, AND TACOMA

This Amendment modifies that certain Washington Multi-City Business License and Tax Portal Agency Interlocal Agreement, dated March 1, 2014 ("ILA"), entered into by and between the Cities of Bellevue, Everett, Seattle, and Tacoma (collectively, the "Original Principals"), and as amended by Amendment No. 1 thereto, pursuant to FileLocal Resolution No. FL2017-04, adopted on June 12, 2017.

WHEREAS, Section 13.g. of the ILA, as amended on June 12, 2017, pursuant to FileLocal Resolution No. FL2017-04, provides a method for allocating Agency costs among the Participating Cities for the years 2014-2021; and

WHEREAS, the Principals (the cities of Bellevue, Des Moines, Everett, Lake Forest Park, Renton, Seattle, and Tacoma) now desire to further amend Section 13.g. of the ILA to revise how Agency costs are allocated among Participating Cities during the years 2022-2024, so that the allocation method used in years 2014-2021 may continue to be used through 2024; and

WHEREAS, Section 18 of the ILA allows amendments to the ILA, and specifically allows amendments affecting the contribution responsibilities of the Principals, so long as such amendments are approved by the legislative authorities of all Principals;

NOW THEREFORE, the Principals hereby agree to amend the ILA as follows:

1. Section 13.g. of the ILA is hereby amended to read as follows:

g. Cost Allocation and Cost Recovery Principles. The PORTAL AGENCY budget shall be generally allocated between all Participating Cities based on the number of Transactions processed for each City on the Portal. In years 2014 through 2024, the number of Transactions for the Original Principals shall be based on 2012 historical actual pre-Portal use Transaction Counts (as set forth in Exhibit A). In years 2014 through 2021, the City Transaction Count for any other Participating City shall be based on the most recent historical data for that City prior to it joining the Portal. From and after 2022, the allocation among other Participating Cities will be determined by considering the actual number of Transactions (if the City had joined before 2022), historical tax and license information, and the experience of the Original Principals as to how quickly businesses have adopted use of the Portal since its launch. The details of the cost allocation calculation shall be set forth in the Portal Operations Policy. Nothing in this Agreement shall be construed to prohibit the Executive Board from including factors in addition to the number of City Transactions in the cost allocation formulas as between Participating Cities, so long as the primary basis for allocation remains the City Transaction count.

2. All other terms of the ILA remain in full force and effect.

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AGREED TO BY:

City of Bellevue

City Manager

Date

Approved as to Form:

City Attorney

Date

City of Seattle

Mayor

Date

Approved as to Form:

City Attorney

Date

City of Everett

Mayor

Date

Approved as to Form:

City Attorney

Date

City of Tacoma

City Manager

Date

Approved as to Form:

City Attorney

Date

Finance Director

Date

Attest:

City Clerk

AGREED TO BY:

City of Lake Forest Park

Mayor

Date

Approved as to Form:

City Attorney

Date

City of Des Moines

City Manager

Date

Attest as to form:

City Attorney

Date

City of Renton

Mayor

Date

Approved as to Form:

City Attorney

Date

RESOLUTION NO. 2021-01

**A Resolution of the Washington Multi-City
Business License and Tax Portal Agency
Executive Board regarding an Amendment of the
Interlocal Agreement to Extend Use of Historical
Transaction Counts.**

9 Whereas, the Washington Multi-City Business License and Tax Portal Agency
10 ("Agency") was originally established under the Interlocal Agreement By and Between the
11 Cities of Bellevue, Everett, Seattle, and Tacoma, dated March 1, 2014 ("Interlocal
12 Agreement"); and

14 **Whereas**, Section 13.g. of the Interlocal Agreement was amended in 2017 via
15 Resolution FL2017-04 to provide that, for the years 2014-2021, the allocation of Agency
16 costs among the Original Principals shall generally be based on 2012 transaction counts of
17 each Original Principal as set forth in Exhibit A to the Interlocal Agreement, and to further
18 provide that, beginning in 2022 and afterward, Agency costs shall be allocated
19 among the Original Principals based on the actual number of transactions processed
20 through the Portal for each of such city; and

20 **Whereas**, due to various city-specific factors associated with implementation of
21 the Portal in the Original Principal cities, the Original Principals have determined that
22 converting to use of actual transaction counts as the basis for allocating Agency
23 costs beginning in 2022 would be inequitable, and that continuing to use 2012
24 historical transaction counts of the Original Principals for an additional three years,
25 through 2024, would be a preferable way to allocate Agency costs; and

27 **Whereas**, Section 18.e. of the Interlocal Agreement requires that any changes to
28 the contribution responsibilities of Principal cities must be approved by the legislative
29 authorities of all Principals:

1 **Now Therefore, BE IT RESOLVED by the Executive Board of the Washington
2 Multi-City Business License and Tax Portal Agency:**

3 • **SECTION 1.** Subject to the approval of each of the legislative bodies of the
4 Principal Cities of Bellevue, Everett, Seattle, Tacoma, Lake Forest Park, Renton, and
Des Moines, Section 13.g. of the Interlocal Agreement is hereby amended as reflected in
Attachment 1 hereto.

5 • **SECTION 2.** Each member of the Executive Board, or his or her designee, is
6 directed to work with the legislative body of his or her city to obtain its approval of the
7 Interlocal Agreement as reflected in Attachment 1, hereto.

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10 ADOPTED this 18th day of March, 2021.

11

12 ATTEST:

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19 Julie Parnick

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21 Board Secretary

Washington Multi-City Business
License and Tax Portal Agency
Executive Board
Seattle, Washington



Board Chair