

## **ORDINANCE NO. 1259**

### **AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF LAKE FOREST PARK, WASHINGTON, CREATING CHAPTER 3.19 OF THE LAKE FOREST PARK MUNICIPAL CODE, SEWER, STORMWATER AND SURFACE WATER SERVICE TAX; PROVIDING FOR SEVERABILITY, AND ESTABLISHING AN EFFECTIVE DATE**

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**WHEREAS**, chapter 3.19 of the Lake Forest Park Municipal Code would establish a tax on the provision of sewer, stormwater and surface water services; and

**WHEREAS**, chapter 3.19 would establish a tax at six percent of the gross income derived from these services;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF LAKE FOREST PARK, WASHINGTON, DO ORDAIN AS FOLLOWS:**

Section 1. ADOPTION. The City Council of the City of Lake Forest Park hereby creates chapter 3.19 LFPMC, Sewer, Stormwater and Surface Water Service Tax, as follows:

#### **Chapter 3.19 Sewer, Stormwater and Surface Water Service Tax.**

##### **3.18.010 Imposed.**

There shall be levied on every business engaged in the sale, delivery, distribution, or furnishing of sewer services, or stormwater and surface water services a tax equal to six percent of the total gross income derived from the operation of such business, to be charged to the customers of such business. The City of Lake Forest Park, as a provider of sewer services, and stormwater and surface water services shall be subject to the tax imposed by this chapter.

##### **3.18.020 Definitions.**

As used in this chapter, unless the context or subject matter clearly requires otherwise, the words or phrases defined in this section shall have the indicated meanings:

A. "Gross income" means the value proceeding or accruing from the billings generated for furnishing sewer services, and stormwater and surface water and services with no deduction for uncollectible amounts and shall not include other charges such as sewer connection fees, capital improvement fees, or similar fees or charges.

B. "Sewer service" means collecting, pumping, treating, transporting, and disposing of sewage or industrial waste.

C. "Stormwater and surface water service" means storing, controlling, treating and/or conveying stormwater and surface water.

### **3.19.030 Installment payments.**

The taxes provided for in this chapter shall be paid bimonthly for sewer services, and semiannually for stormwater and surface water services based on the preceding period.

Section 2. SEVERABILITY. Should any portion of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, such decision shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 3. CORRECTIONS. The City Clerk is authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

Section 4. EFFECTIVE DATE. After passage and publication, this ordinance shall take effect January 1, 2023.

**APPROVED BY A MAJORITY** the Lake Forest Park City Council this 17th day of November, 2022.

APPROVED:

  
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Jeff Johnson  
Mayor

ATTEST/AUTHENTICATED:

  
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Matthew McLean  
City Clerk

APPROVED AS TO FORM:



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Kim Adams Pratt  
City Attorney

Introduced: November 10, 2022  
Adopted: November 17, 2022  
Posted: November 22, 2022  
Published: November 22, 2022  
Effective: January 1, 2023