

**City Council
Study Session
PW & CD Special Focus Area
January 26, 2026 - 5:30 PM
City Hall Council Chambers**

AGENDA

CALL TO ORDER

PUBLIC PARTICIPATION

- A. The Auburn City Council Study Session Meeting scheduled for Monday, January 26, 2026, at 5:30 p.m. will be held in person and virtually.

Virtual Participation Link:

To view the meeting virtually please click the below link, or call into the meeting at the phone number listed below. The link to the Virtual Meeting is:

<https://www.youtube.com/user/watchauburn/live/?nomobile=1>

To listen to the meeting by phone or Zoom, please call the below number or click the link:

Telephone: 253 215 8782

Toll Free: 877 853 5257

Zoom: <https://us06web.zoom.us/j/85092238559>

ROLL CALL

AGENDA MODIFICATIONS

ANNOUNCEMENTS, REPORTS, AND PRESENTATIONS

- A. Public Art for Theater Plaza and Downtown Park (Krueger) (20 Minutes)

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DISCUSSION ITEMS

- A. Parks Capital Project 2025 Recap and 2026 Look Ahead (Krueger) (15 Minutes)
- B. 2025 End of Year Capital Projects Wrap Up and 2026 Preview (Gaub) (15 Minutes)
- C. Engineering Design Standards Update (Gaub) (15 Minutes)
- D. Ordinance No. 7013 (Gaub) (15 Minutes)
An Ordinance providing for the acquisition by eminent domain of property located near or adjacent to R Street SE within the City of Auburn, Washington for Roadway Improvements and related upgrades for Project No. CP2308, R Street SE/21st Street SE Roundabout; declaring Public Use and Necessity; and providing for severability and an effective date

AGENDA ITEMS FOR COUNCIL DISCUSSION

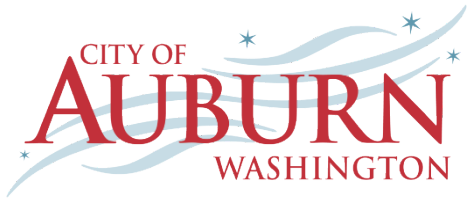
A. Ordinance No. 7011 (Thomas) (20 Minutes)

An Ordinance amending Chapters 2.46 "Hearing Examiner"; 3.41 "Solid Waste Garbage Utility Tax"; 3.53 and 3.54 "Business and Occupation Tax and Square Footage Tax" and the corresponding "Administrative Codes"; 3.62 "Administrative Code for Certain City Taxes"; and 3.88 "Utility Services" of the Auburn City Code

COUNCIL REPORTS

ADJOURNMENT

Agendas and minutes are available to the public at the City Clerk's Office and on the City website (<http://www.auburnwa.gov>).



AGENDA BILL APPROVAL FORM

Agenda Subject:

Public Art for Theater Plaza and Downtown Park (Krueger) (20 Minutes)

Meeting Date:

January 26, 2026

Department:

Parks, Arts & Recreation

Attachments:

Presentation

Budget Impact:**Administrative Recommendation:**

For discussion only.

Background for Motion:**Background Summary:**

The purpose of this discussion is to share the proposed artwork designs for the Downtown Park and Theater Plaza. Artist John Flemming will share his design process and the proposed artwork that is being recommended for final Council approval by the Auburn Arts Commission via Resolution on February 2, 2026.

Councilmember: Clinton Taylor

Staff: Julie Krueger

PARKS, ARTS, AND RECREATION DEPARTMENT

**PUBLIC ART FOR THEATER PLAZA
& DOWNTOWN PARK**

**ALLISON HYDE
CITY COUNCIL STUDY SESSION
JANUARY 26, 2026**

AUBURN
VALUES

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E C O N O M Y
C H A R A C T E R
S U S T A I N A B I L I T Y
W E L L N E S S
C E L E B R A T I O N

ART FOR THEATER/PARK

- The Theater plaza parcel and new Downtown Park were identified as an ideal and important location for public art, accommodating 1% for Art and highlighting the site as a community hub of arts and culture in downtown Auburn.
- Auburn's Art in Public Places outlines the public art process
- **Selection Committee formed to help guide and select artist for the opportunity**
 - Community member & Downtown Business Owner: Stefanie Cox
 - Park Board Member: Matt Jennings
 - Artists: Tammy Dwight and John Harris
 - Arts Commissioners: Trisenda Mayfield and Rocky Salvador
 - City & Project Representatives:
 - Berger Landscape Architect: Guy Michaelsen
 - Project Managers: Thaniel Gouk and Jacob Sweeting
 - White River Valley Museum Director: Rachel McAlister
 - Parks, Arts & Recreation Director: Julie Krueger

ART FOR THEATER/PARK

- **May-June 2025: Call to Artist**
 - Sought applications from Washington State public artists
 - \$97,500 public art commission
- **65 artist applied for the opportunity**
- **Four finalists interviewed** with the Selection Committee in July 2025



ART FOR THEATER/PARK

John Flemming was the public artist chosen by the Selection Committee to create art for the site



Examples of John Flemming artwork

ART FOR THEATER/PARK

December 18, 2025: Arts Commission Meeting

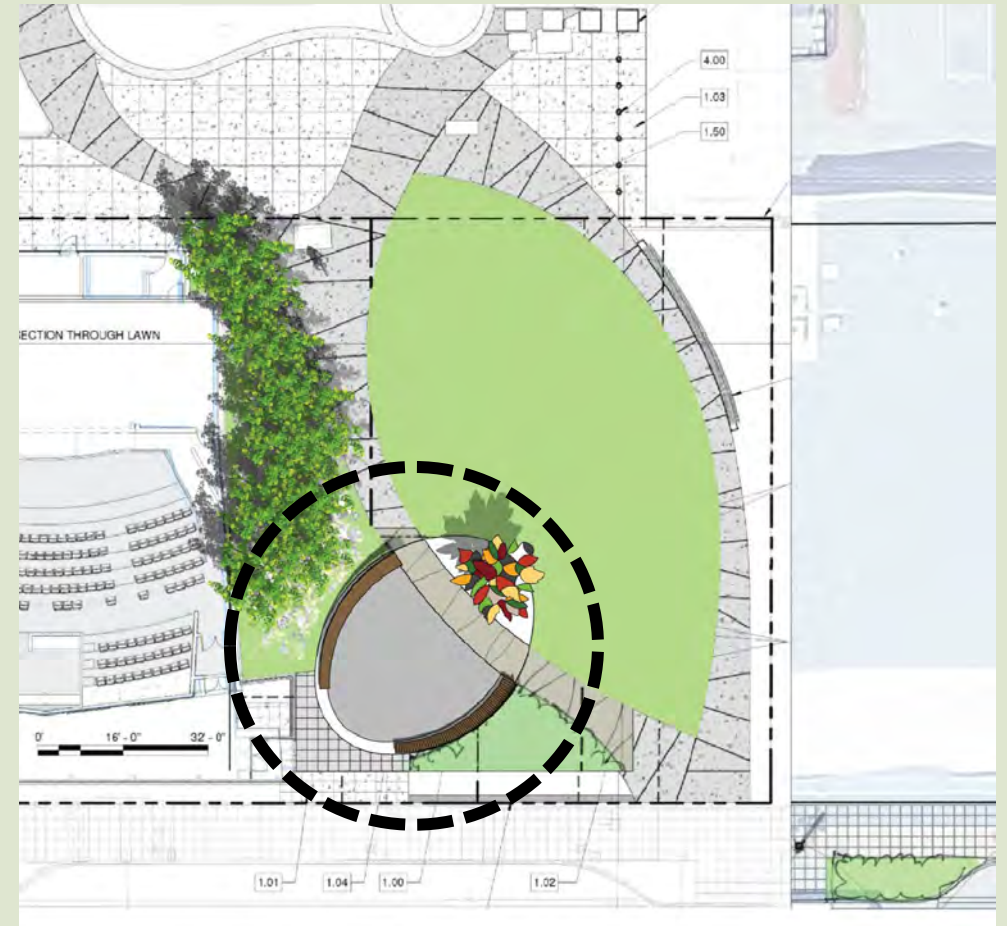
- Fleming's final conceptual design presented to Auburn Arts Commission; Commission approved conceptual design and forwards recommendation of artwork to City Council for approval

January 26, 2026: Study Session:

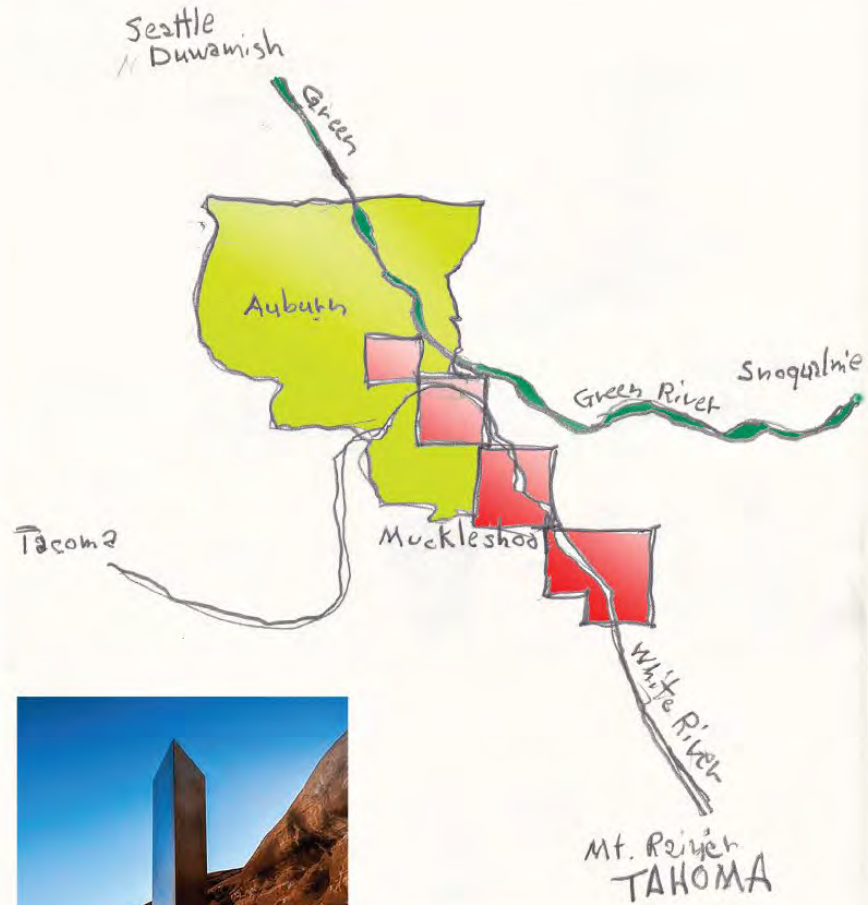
- Final conceptual design presentation

February 2, 2026: Council Meeting

- Resolution #5887 for consideration to approve artwork



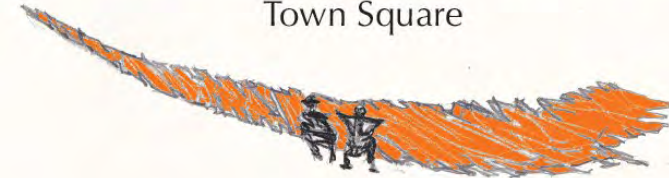
John Fleming Design Process



past — present — future



Town Square



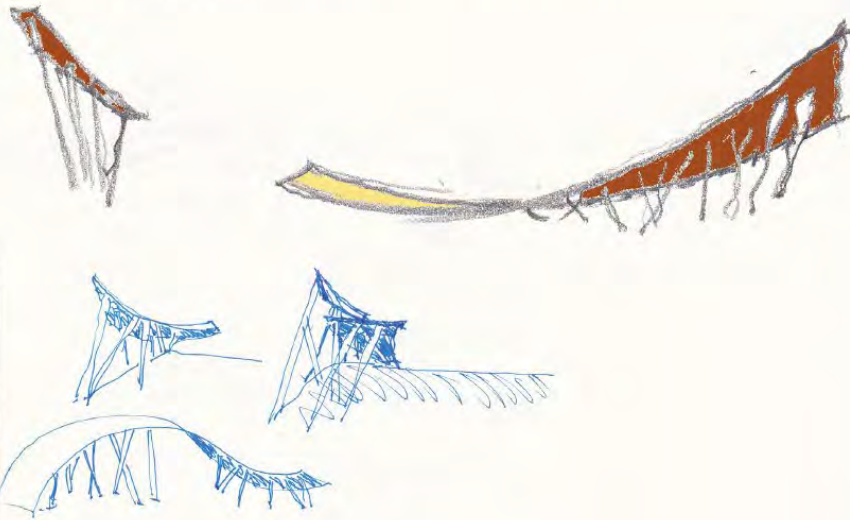
Mukleshoot fishing weirs

John Fleming Design Process



Art to guide you through the park.

August 12



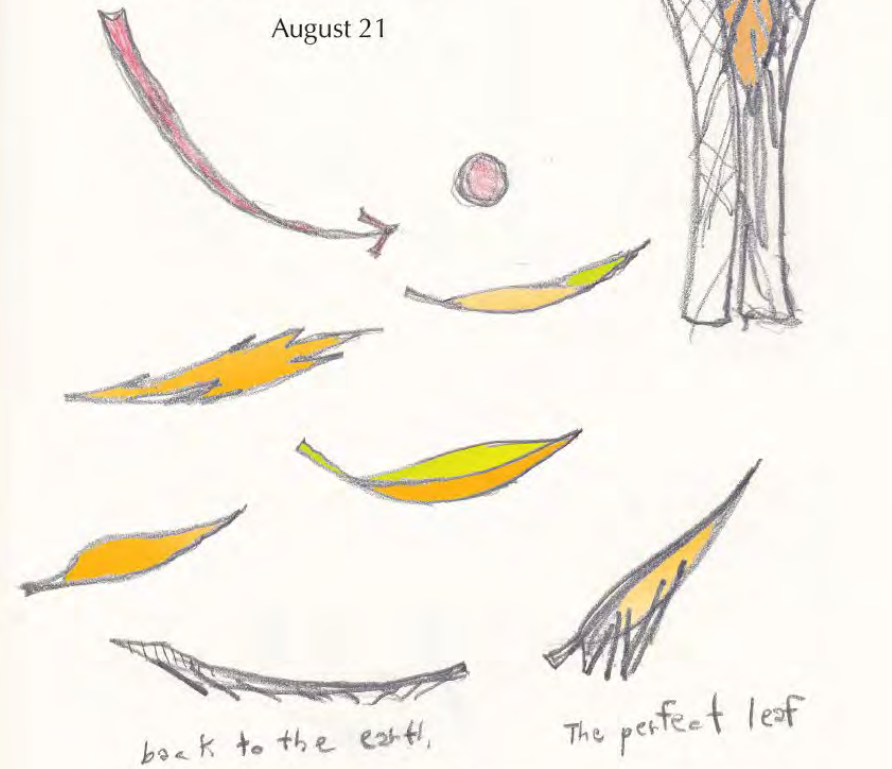
Art you can sit on inspired by the weirs.

August 21



A beautiful 'Tree'
watches over the park

August 21



back to the earth

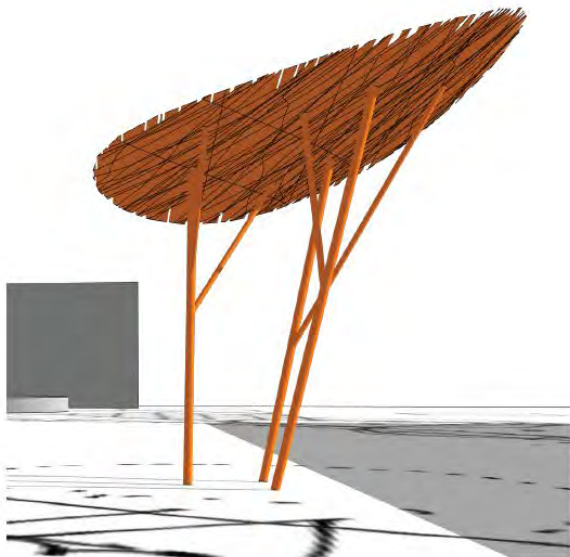
The perfect leaf

The arc and the beacon.

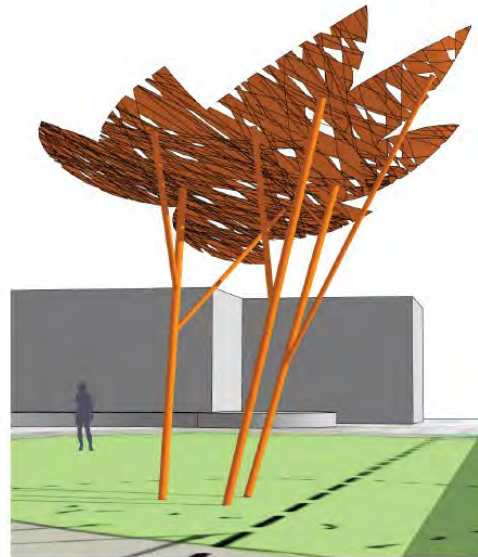
John Fleming Design Process



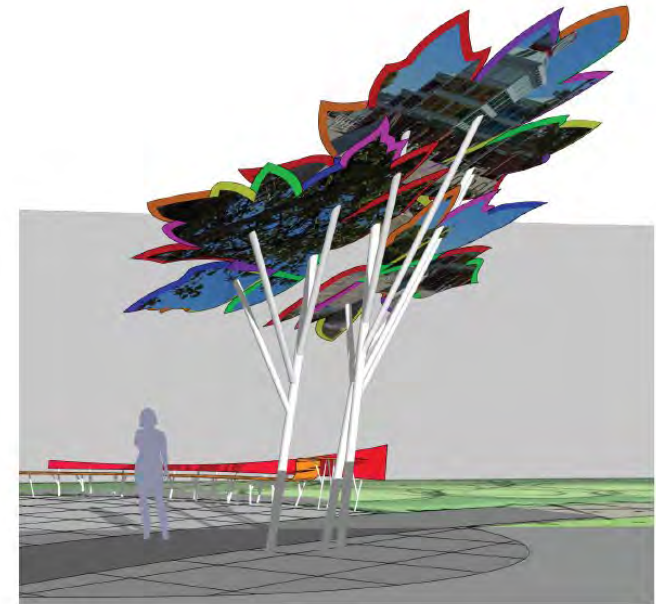
September 18



August 31



September 11



October 17

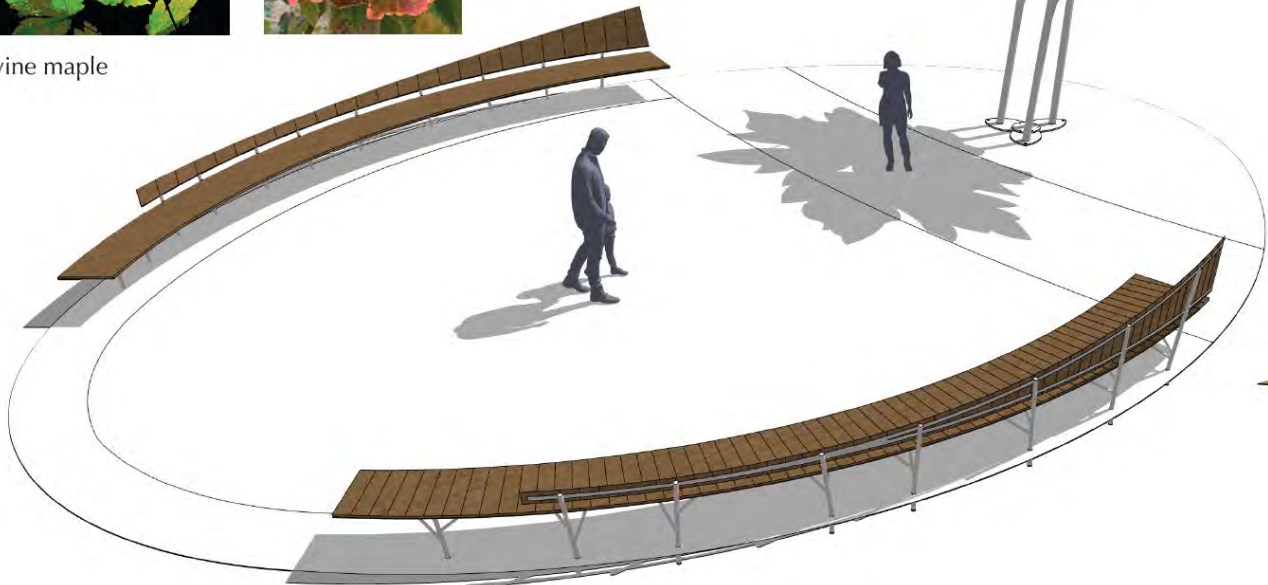
John
Fleming
Gathering
Tree
Conceptual
design



Eight colors found in nature.



vine maple



Wood bench seats and backs with galvanized steel supports.

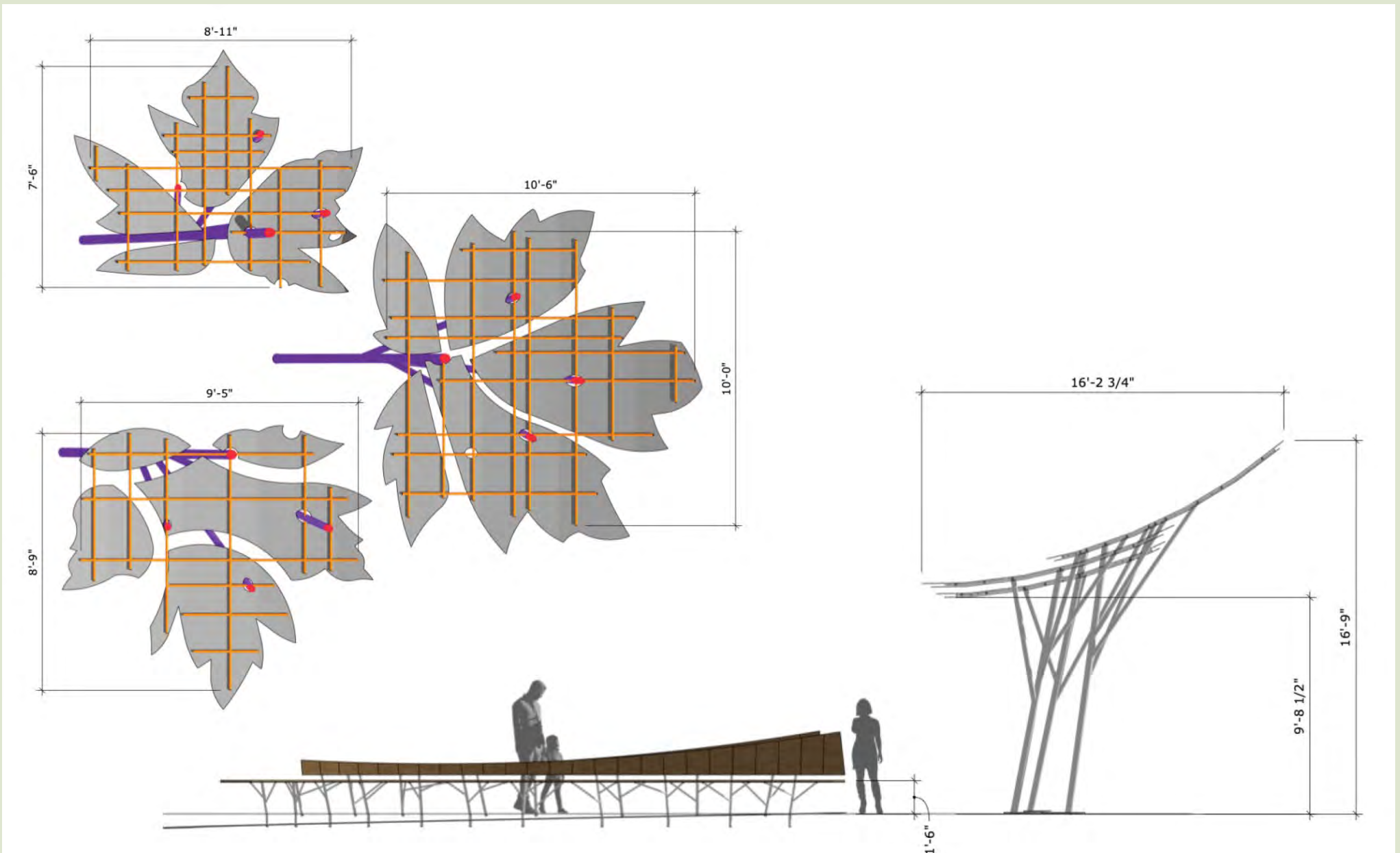


Reflectivity / Baton Rouge, LA
mirror finish stainless steel



Colors peek over the edges
of the mirrored canopy.

**John
Fleming**
*Gathering
Tree*
Structural
design &
dimensions

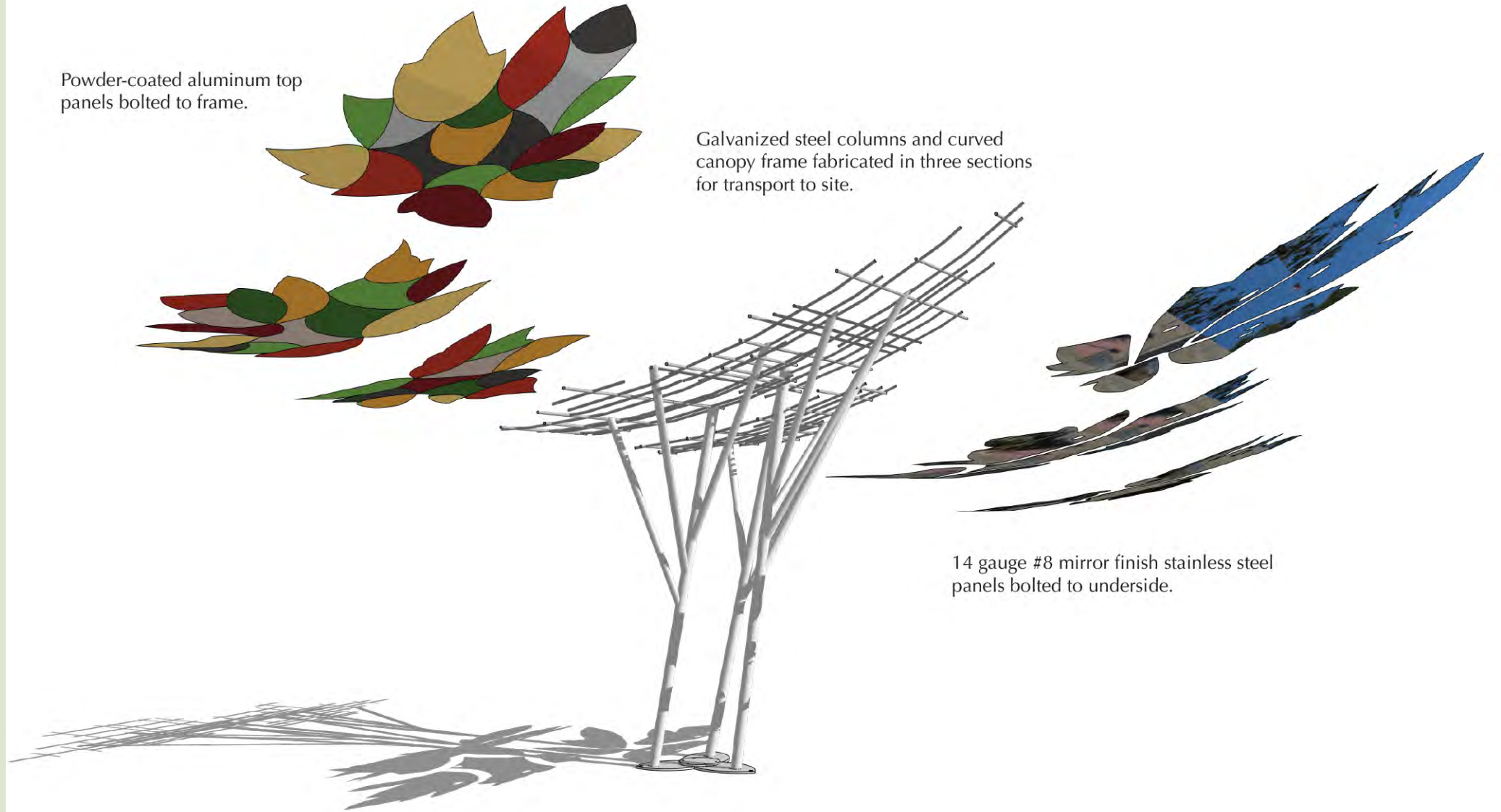


John Fleming *Gathering Tree* Materials

Powder-coated aluminum top
panels bolted to frame.

Galvanized steel columns and curved
canopy frame fabricated in three sections
for transport to site.

14 gauge #8 mirror finish stainless steel
panels bolted to underside.



John Fleming Gathering Tree

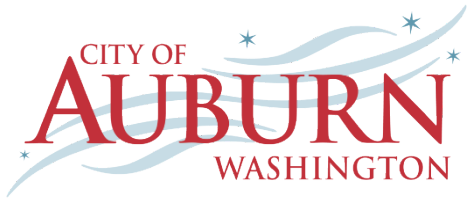
*Within
Entire Site*



John Fleming *Gathering Tree*



QUESTIONS?



AGENDA BILL APPROVAL FORM

Agenda Subject:

Parks Capital Project 2025 Recap and 2026 Look Ahead (Krueger) (15 Minutes)

Meeting Date:

January 26, 2026

Department:

Parks, Arts & Recreation

Attachments:

Presentation

Budget Impact:**Administrative Recommendation:**

For discussion only.

Background for Motion:**Background Summary:**

The purpose of this discussion is to inform the Council and the public of the 2025 Parks Capital Project highlights and the status of the 2026 Parks Capital Projects managed by the Parks Department, with a special feature and overview of the new Downtown Park and Theater Plaza.

Councilmember: Tracy Taylor

Staff: Julie Krueger

PARKS, ARTS, AND RECREATION DEPARTMENT

**PARKS CAPITAL PROJECT 2025 RECAP
AND
2026 PROJECT LOOK-AHEAD**

**THANIEL GOUK
CITY COUNCIL STUDY SESSION
JANUARY 26, 2026**

AUBURN
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PARKS CAPITAL PROJECTS 2025 RECAP

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PARKS CAPITAL PROJECTS 2025 RECAP

- **Completed construction of the lower level at the Postmark.**
 - This new area provides artist work spaces, classrooms, and performance spaces.
 - Grant funded; approx. \$950k total project costs

JANUARY 2025



APRIL 2025



**GRAND OPENING
APRIL 2025**



PARKS CAPITAL PROJECTS 2025 RECAP

- **Demolished the building at 125 E Main Street, adjacent to the Theater site.**
 - Building was purchased for \$700k in 2024 with CFT grant funds.
 - Demolition was funded by \$250k of CFT grant funds.
- Site of new Downtown Park!



PARKS CAPITAL PROJECTS 2025 RECAP

- **Applied for a \$2.1M grant from CFT to purchase the Soos Creek Botanical Gardens.**
 - Grant was approved by King County Council!
 - Purchase is predicated on the City and Botanical Garden Foundation reaching an operating and maintenance agreement.
 - Working to finalize MOU in early 2026



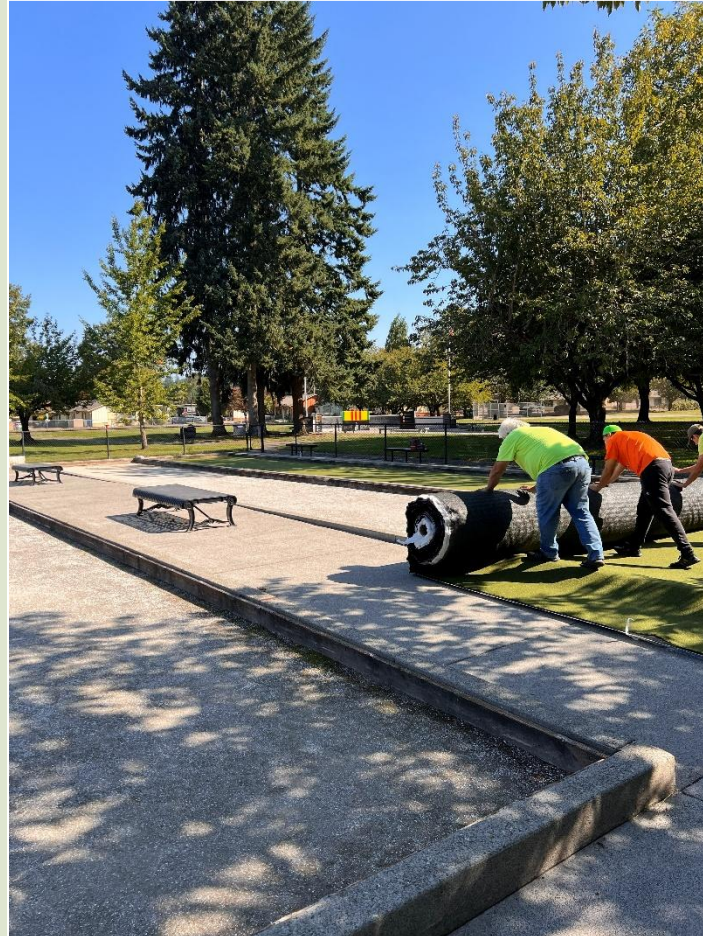
PARKS CAPITAL PROJECTS 2025 RECAP

- Received a \$150k grant from Washington State Recreation Conservation Office to replace the valve / manifold system at the Les Gove splash pad.
 - Including new splash pad features and replacement parts.



PARKS CAPITAL PROJECTS 2025 RECAP

- Replaced the existing oyster shell surfacing on the Bocce Courts at Les Gove with new year-round artificial turf.
 - Cost was \$52k using 2020-2025 King County Park Levy Funds and Park Impact Fees.



PARKS CAPITAL PROJECTS 2025 RECAP

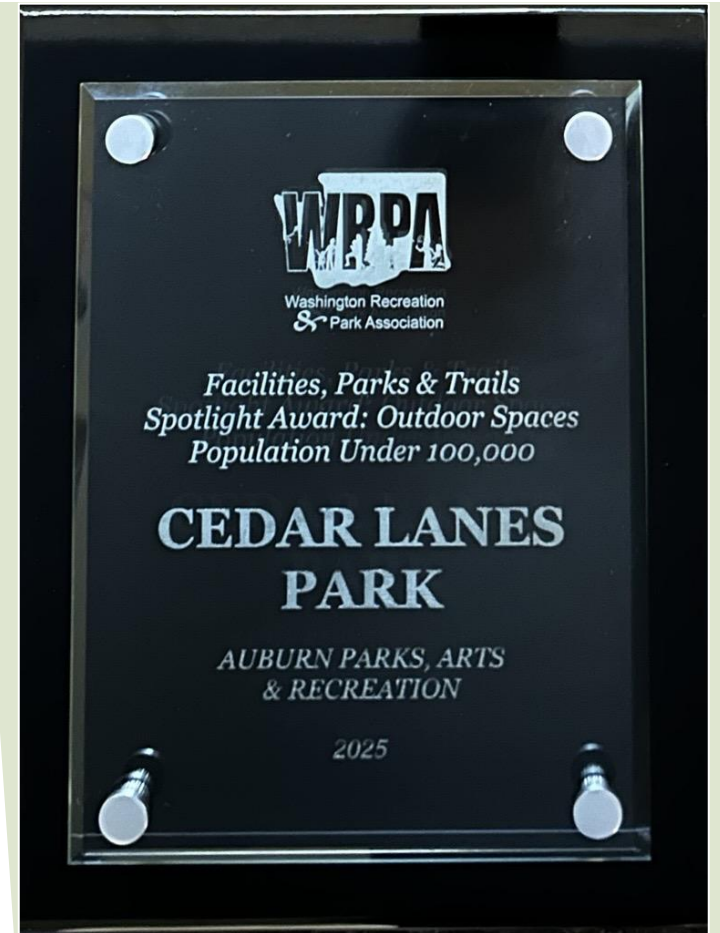
- **Completed a small dirt pump track at Cedar Lanes Park.**
 - Designed for younger riders; project completed by Evergreen Mountain Bike Alliance.



Dirt pump track – mimics asphalt pump track

PARKS 2025 WASHINGTON PARKS AND RECREATION ASSOCIATION (WRPA) AWARD – CEDAR LANES PARK

- **Outdoor Spaces award for Cedar Lanes Park.**
 - **Transforming a neighborhood park** into a regional bike destination with paved and dirt skill trails for all ages.
 - **Improving safety and access** by increasing positive use, adding ADA amenities, and reducing illegal activity.
 - **Building through partnerships and volunteers**, delivering free bike programs and serving 2,000+ youth annually.



PARKS CAPITAL PROJECTS 2025 RECAP

- Installed artwork from sculpture gallery purchase award at Les Gove park.



- Moved existing public artwork from B Street Plaza to Cedar Lanes Park



PARKS CAPITAL PROJECTS 2025 RECAP

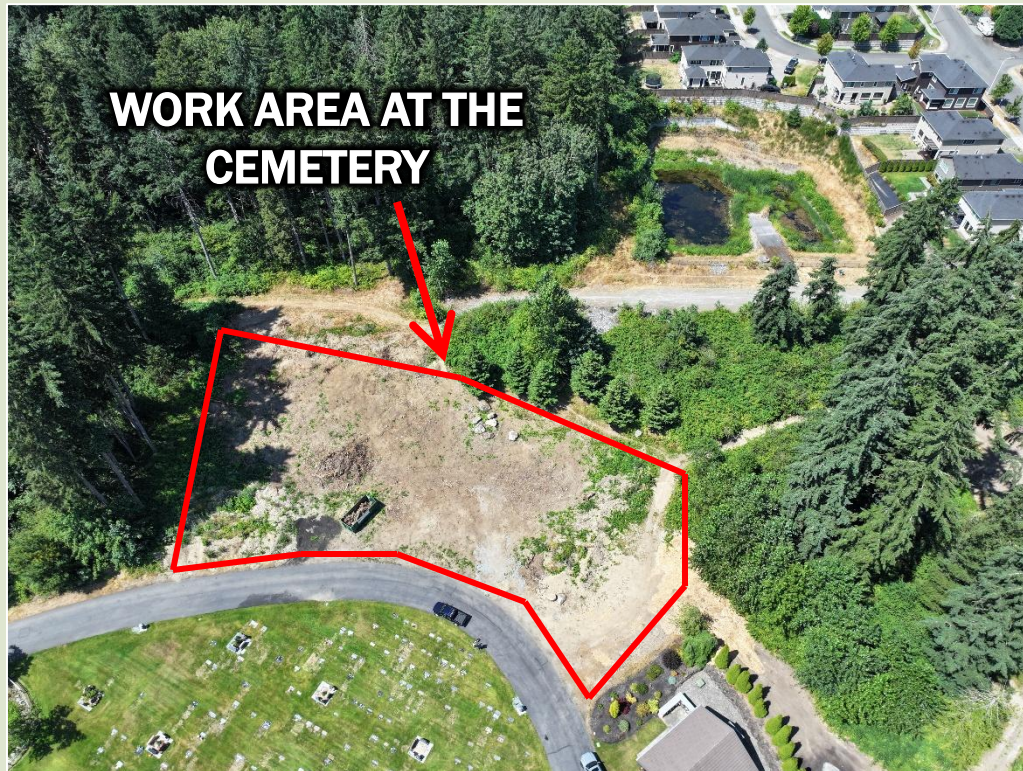
- Replaced the 1994 Caretaker (mobile) home at Mary Olson Farm.

- Completed with \$290k in 4Culture grant funds and \$30,000 King County Park Levy Funds



PARKS CAPITAL PROJECTS 2025 RECAP

- **Completed the 10th Addition burial sites at the Mountain View Cemetery.**
 - Approximately 32k square feet of new irrigated grass



PARKS CAPITAL PROJECTS 2026 LOOK-AHEAD

AUBURN
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W E L L N E S S
C E L E B R A T I O N

2026 LOOK-AHEAD – DOWNTOWN PARK

Recap information from Presentation to City Council September 22, 2025

- **Background**

- Presented to Park Board September 3rd
- Presented to Downtown Auburn Cooperative September 16th
- Presented to City Council September 22nd
- Will be Included in Bid Package with the Theater project (tentative January 2026)

- **Funding Sources for Park Development**

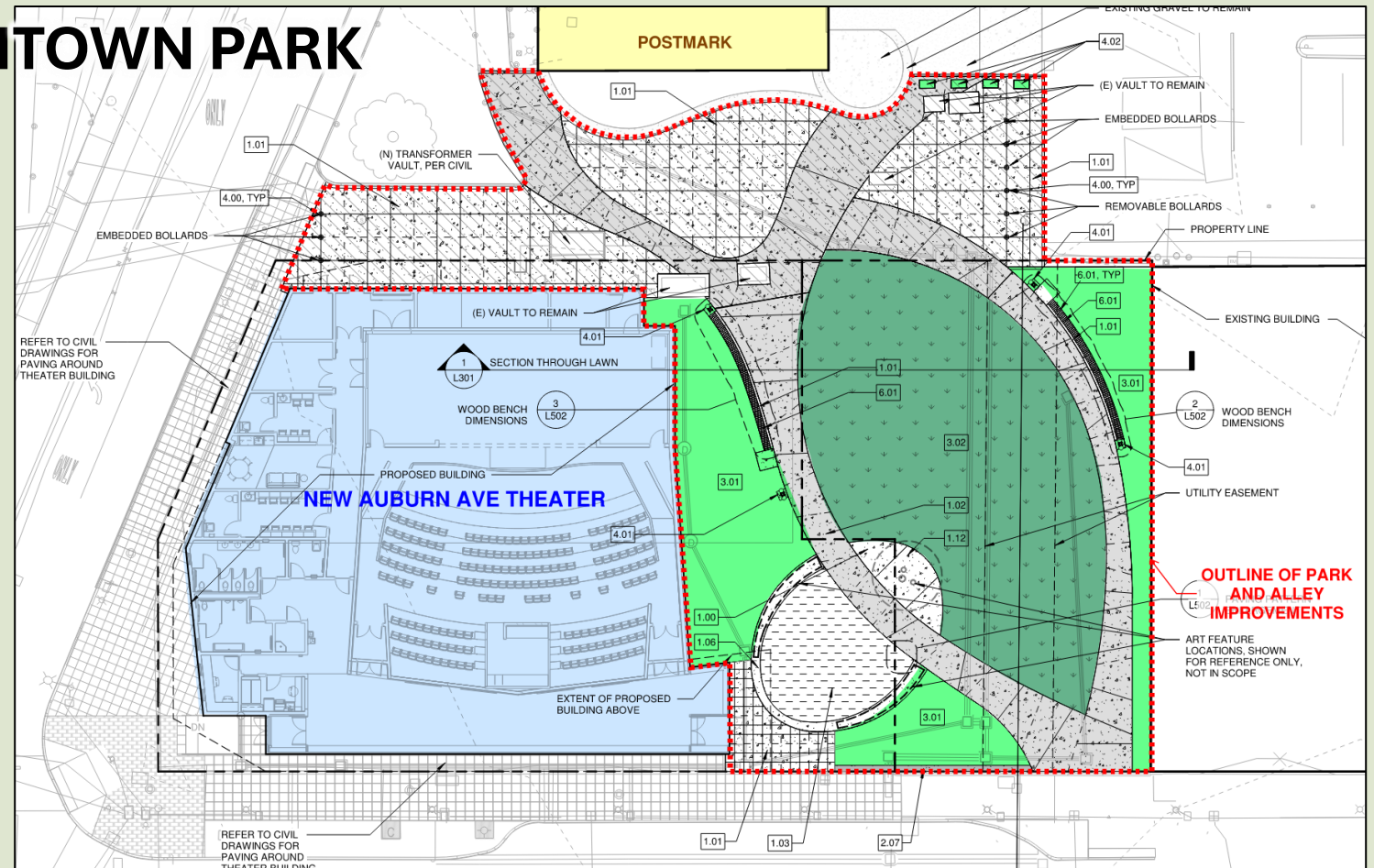
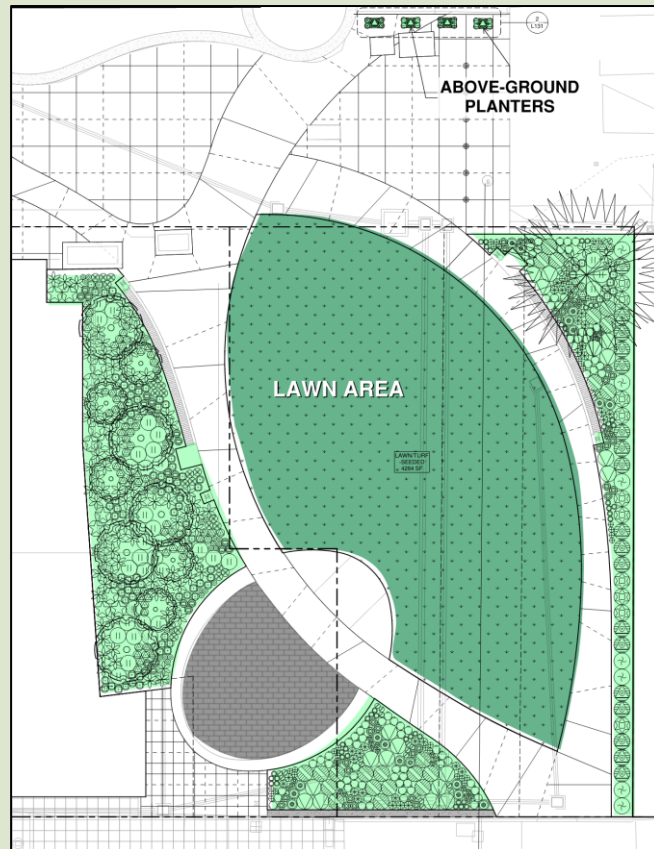
- King County Conservation Futures (CFT) Grant – \$967,000 (\$717,000 for Acquisition, \$250,000 for Demolition)
- State of Washington Direct Appropriation – \$250,000
- Park Impact Fees
- Remaining Funds from Other Downtown Projects (e.g. Postmark Alley, Downtown Plaza across from City Hall)

- **Funds Already Spent**

- CFT Funds – Property Acquisition & Demolition (Reimbursed), Direct Appropriation (for design)

2026 LOOK-AHEAD – DOWNTOWN PARK

CIVIL LAYOUT OF NEW DOWNTOWN PARK



2026 LOOK-AHEAD – DOWNTOWN PARK

3D RENDERINGS VIEW FROM THEATER/MAIN STREET



SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION

2026 LOOK-AHEAD – DOWNTOWN PARK

3D RENDERINGS VIEW FROM MAIN STREET INTO PARK (POSTMARK IN BACKGROUND)



SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION

2026 LOOK-AHEAD – VETERANS PARK

- **Veterans Park Paver Replacement.**

- Inscribed pavers beyond repair.
- Difficult, if not impossible, to read for an accurate inventory.
- Looking at replacement or other options for recognition.
- Will coordinate work with American Legion.



PARKS CAPITAL PROJECTS

2026 LOOK-AHEAD – JACOBSEN TREE FARM

- **Jacobsen Tree Farm – New Park Development**

- 28.67 acres; located on Lea Hill
- RCO grants applied for in past cycles – not funded.
- 2026 RCO grant cycles begin in Spring 2026.
- Working with Public Works on cost estimates for half- street improvement.
- Current estimated total cost in the range of \$12-\$15M (phased development - \$10M in CFP).



PARKS CAPITAL PROJECTS

2026 LOOK-AHEAD – CAPITAL FACILITIES PLAN

- **King County Park Levy Funds 2026-2031.**
 - New Levy approved by King County voters; City expected to receive approx. \$934k per year 2026-2031. City Council approved Resolution 5877 on Dec. 15 to accept funds.
 - Previous levy allocated Auburn approx. \$369k per year (2019-2025).
 - New Levy funds are more flexible – e.g. allow for maintenance projects.

**GAME FARM
RESTROOM
REPLACEMENT**

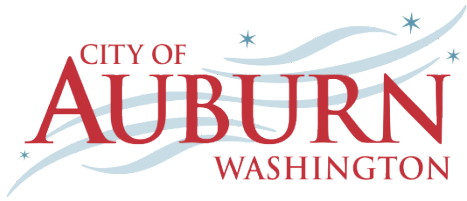


Example
Improvement
Projects

**TURF FIELD
CONVERSIONS**



QUESTIONS?



AGENDA BILL APPROVAL FORM

Agenda Subject:

2025 End of Year Capital Projects Wrap Up and 2026 Preview (Gaub) (15 Minutes)

Meeting Date:

January 26, 2026

Department:

Public Works

Attachments:

Status Report, Presentation

Budget Impact:**Administrative Recommendation:**

For discussion only.

Background for Motion:**Background Summary:**

The purpose of this discussion is to inform the Council and public of the overall status of the City's Capital Projects that are managed by the Public Works Department - Engineering Services Division.

Engineering Services is currently managing 43 projects, totaling approximately \$139.8 million in total project costs. Of these projects, 28 are in design and 15 are under construction.

Councilmember: Tracy Taylor

Staff: Ingrid Gaub

Capital Project Status Report

Public Works Department - Engineering General Services Division

Construction Projects

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
MS2502	Signal Pole Replacement - 8th ST NE/R St NE The project will remove of the damaged signal pole shaft and replacement with an identical signal pole shaft on the SE corner of the intersection 8th Street NE and R St NE.	\$72,900	QTR 1 (JAN-MAR) 26	QTR 1 (JAN-MAR) 26	Samim Qayoomi	The construction work has been suspended for the procurement of long lead-time materials. It is anticipated that the work will resume on March 6, 2026.	N/A	Prime Electric, LLC
CP2425	C Street SW Preservation (GSA Signal to Ellingson Road SE) The project will grind and overlay C Street SW from the GSA signal (approximately 2,000 feet to the south of 15th Street SW) to Ellingson Road SE. The project also includes ADA upgrades to curb ramps and pedestrian push buttons, and replacement of vehicle detection systems.	\$1,928,000 Includes Federal Grant Funds	QTR 2 (APR-JUN) 26	QTR 4 (OCT-DEC) 26	Shelbi Moyer	Bids were opened on January 6, 2026. Apparent low bidder was Miles Resources, LLC. City staff is performing reference checks and other verifications to determine if the apparent low bidder meets the responsible bidding criteria.	N/A	TBD
CP2423	125 E Main Street Demolition This project will demolish the building at 125 East main Street in preparation for the construction of the downtown park adjacent to the future theater.	\$420,000 Includes Interlocal Grant Funds	QTR 2 (APR-JUN) 25	QTR 1 (JAN-MAR) 26	Matt Larson	The construction contract was combined with CP2321, Downtown Infrastructure Improvements project and the building demolition is complete.	N/A	Active Construction , Inc.

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2420	Hazelwood Elementary Crossing Retrofit Replace the existing HAWK beacon system with an RRFB at the intersection of SE 304th St and 118th Ave SE.	\$42,000	QTR 3 (JUL-SEP) 25	QTR 1 (JAN-MAR) 26	Seth Wickstrom	The construction work has been suspended for the procurement of long lead-time materials. It is anticipated that the work will resume in late-January 2026.	N/A	Elite Electrical Contracting Co. Inc
CP2412	2025 Local Street Preservation The project will reconstruct the pavement, replace ADA ramps at M St SE and 33rd St SE as needed, replace ADA ramps at O St SE and 33rd St SE, construct a receiving ramp on North side of 33rd St SE at O St SE intersection, replace traffic calming devices, and replace the sidewalk/curb & gutter where damaged. Utility needs for the project include water main replacement on 33rd St SE and O St SE, and storm main upgrades.	\$2,270,000	QTR 3 (JUL-SEP) 25	QTR 2 (APR-JUN) 26	Shelbi Moyer	Construction is underway. O ST SE and 33rd ST SE between M ST SE and Olympic ST SE are closed to through traffic until the end of February 2026. Access to residences is maintained during the closure.	KPG Psomas	SCI Infrastructure
CP2411	Lea Hill ITS Expansion Project The purpose of this project is to provide fiberoptic cable connectivity between the existing ITS cabinet on the roundabout at 124th Ave SE/SE 304th Street and the existing traffic signal controller cabinet at the 132nd Ave SE/SE 304th Street.	\$560,000	QTR 4 (OCT-DEC) 25	QTR 1 (JAN-MAR) 26	Samim Qayoomi	Construction is nearly complete with minor corrections and work remaining.	N/A	Diversified Holdings Northwest

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2403	Well 4 Electrical Improvements This project will provide electrical improvements to the existing Well 4 facility.	\$805,000	QTR 4 (OCT-DEC) 25	QTR 3 (JUL-SEP) 26	Nahom Kahsay	Construction is underway.	Carollo	Dalton Electric
CP2335	AWOS, Beacon & Emergency Generator The project will construct a new Automated Weather Observing System (AWOS), replace the Airport beacon, and install a new standby generator. The AWOS is a group of instruments that continuously measures and reports weather data that will be used by pilots. The beacon is a bright light that helps pilots locate the Airport at night and will be replaced due to its age and deteriorating condition. A standby generator will provide backup electrical service during power outages.	\$2,168,000 Includes Federal & State Grant Funds	QTR 3 (JUL-SEP) 25	QTR 4 (OCT-DEC) 26	Seth Wickstrom	The construction work has been suspended for the procurement of long lead-time materials. It is anticipated that the work will resume in February 2026. The contractor may be onsite periodically to perform minor work activities.	Century West	Colvico
CP2332	Lea Hill Safe Routes to Schools Complete sidewalk gaps and install enhanced crosswalks on SE 304th Street and 124th Ave SE.	\$1,174,000 Includes State Grant Funds	QTR 3 (JUL-SEP) 25	QTR 2 (APR-JUN) 26	Seth Wickstrom	The construction work has been suspended for the procurement of long lead-time materials. It is anticipated that the work will resume on April 20, 2026. The contractor may be onsite periodically to perform minor work activities.	BCRA	Active Construction , Inc.

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2321	Downtown Infrastructure Improvements This project will construct infrastructure improvements in Downtown Auburn that will support existing development and future re-development activities and to replace infrastructure that is at or near the end of its useful service life. The project also completed the preliminary schematic design of the replacement Auburn Ave Theater.	\$5,240,000 Includes County Grant Funds	QTR 2 (APR-JUN) 25	QTR 1 (JAN-MAR) 26	Matt Larson	All roadways are now open to all traffic. The construction work has been suspended for the procurement of long lead-time materials. The contractor will be onsite periodically to complete some of the work elements as the materials become available. It is anticipated that all of the remaining work will be completed by the end of February 2026.	Otak	Active Construction, Inc.
CP2211	49th Street NE (Auburn Way N to D Street NE) The project will complete the buildout of 49th Street NE between Auburn Way N and D Street NE. The project will widen the roadway, where required, to provide a sidewalk and separated trail.	\$1,440,000	QTR 3 (JUL-SEP) 25	QTR 2 (APR-JUN) 26	Nahom Kahsay	The construction work has been suspended for weather. Construction work will resume in the spring when the weather is more advantageous for completing the remaining work.	BCRA	Active Construction, Inc.
CP2123	C Street SW Preservation This Project will grind and overlay C Street SW between W Main Street and the GSA signal (approximately 2,000 feet to the south of 15th Street SW). As part of the project, non-ADA compliant curb ramps and pedestrian push buttons will be upgraded, and c-curbing and vehicle detection loops will be replaced as needed. There are also, water, storm and sewer improvements along a portion of C St SW.	\$5,240,000 Includes Federal Grant Funds	QTR 1 (JAN-MAR) 25	QTR 2 (APR-JUN) 26	Kim Truong	Paving is complete. The construction work has been suspended for weather. Construction work will resume in the spring when the weather is more advantageous for applying pavement markings.	N/A	Johansen Construction

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2110	Regional Growth Center Access Improvements The project is improving the 3rd Street NE/4th Street NE intersections with Auburn Ave and Auburn Way N. The project will improve non-motorized access and traffic operations and circulation. The project adds the northbound left-turn lane and a northbound/southbound crosswalk at 3rd St/Auburn Ave, and improves operations at 4th St/Auburn Way N.	\$4,851,000 Includes State Grant Funds	QTR 3 (JUL-SEP) 24	QTR 2 (APR-JUN) 26	Seth Wickstrom	Paving and traffic signal work is complete. The construction work has been suspended for weather. Construction work will resume in the spring when the weather is more advantageous for applying pavement markings.	TranspoGroup	Ceccanti
CP2107	M&O Facility Improvements Phase 1 The project involves expanding Auburn's maintenance building with a six-bay vehicle shop, restrooms, office space, and a uniform closet. It includes a new fire sprinkler system, plumbing, HVAC, and electrical upgrades. Site work includes reconfiguring parking, removing a planter, grading, adding structural fill, and adjusting utilities (stormwater, water, sewer) to accommodate the addition.	\$2,379,000	QTR 1 (JAN-MAR) 25	QTR 1 (JAN-MAR) 26	Lauren Kirk	Construction is underway.	Page & Beard Architects	GenCap Construction

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP1622	Auburn Way South Improvements - Hemlock St SE to Poplar St SE Roadway widening to create a five-lane cross section with two general purpose travel lanes in each direction, and a two-way center left-turn lane. Additionally, curb and gutter, 10 foot sidewalks, illumination, transit stop improvements, storm water improvements, water main extension, and access management (where feasible) with accommodation for U-turns are proposed.	\$14,750,000 Includes Federal & State Grant Funds	QTR 1 (JAN-MAR) 25	QTR 2 (APR-JUN) 26	Jeffrey Bender	Construction is underway.	Parametrix	Miles Resources

Construction Projects Summary	Number of Projects 15	Total Budget \$43,339,900
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Design Projects

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
MS2514	2026 Arterial Patching The 2026 Arterial Patching Project will repair damaged asphalt at ten arterial and collector street locations. Up to 5,000 square feet of pavement will be replaced at each site, with curb ramp upgrades included where required. The work focuses on the worst pavement areas to extend roadway life and support future resurfacing efforts.	\$1,200,000	QTR 3 (JUL-SEP) 26	QTR 1 (JAN-MAR) 27	Aleksey Koshman	Design is underway and is 15% complete.	N/A	TBD
MS2513	W Main Street Signal Pole Replacement The project will replace damaged traffic signal pole at the NW corner of W Main St /A St NW with a new downtown standard traffic signal pole.	\$200,000	QTR 1 (JAN-MAR) 26	QTR 4 (OCT-DEC) 26	Samim Qayoomi	Design is complete and the design team is finalizing the construction plans and other contract documents.	KPFF	TBD
CP2521	Intersection of 13th St SE and B St SE Storm Improvements Work includes installing two new catch basins, constructing new curb and gutter, wedge curb, and reconstructing the existing curb ramp to address localized flooding.	\$150,000	QTR 2 (APR-JUN) 26	QTR 2 (APR-JUN) 26	Aleksey Koshman	Design is underway and is 60% complete.	N/A	TBD

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2519	2026 Storm Repair and Replacement This project repairs and/or replaces storm drainage infrastructure at various locations throughout Auburn.	\$1,000,000	QTR 2 (APR-JUN) 27	QTR 3 (JUL-SEP) 27	Kim Truong	Design survey is underway.	TBD	TBD
CP2512	2026 Neighborhood Traffic Safety and Pedestrian Accessibility The project improves safety and pedestrian accessibility on residential streets throughout the City. The project includes sites where traffic calming will be installed to encourage reduced speeds. Additionally, the project will replace damaged sidewalks and replace/construct curb ramps throughout the City to improve pedestrian accessibility. Furthermore this project will perform a study on I Street NE between Harvey Rd and 42nd Pl. NE.	\$987,000	QTR 3 (JUL-SEP) 26	QTR 4 (OCT-DEC) 26	Samim Qayoomi	The initial public outreach is complete and preliminary design concept is being developed.	N/A	TBD

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2511	2027 Local Street Preservation The project will preserve pavement, replace ADA ramps as required, and improve underground utilities as necessary at the following locations: 10th St NE (from Auburn Way N to Harvey Rd), 42nd St NE (from C St NE to Auburn Way N), SE 299th St (from 132nd Ave SE to 130th Way SE), SE 307th PI (from 112th Ave SE to 124th Ave SE), Oravetz PI SE (west of Oravetz Rd SE), S 297th PI/55th PI S (from 51st Ave S to S 300th PI), SE 316th St (from 124th Ave SE to 126th Ave SE).	\$4,000,000	QTR 1 (JAN-MAR) 27	QTR 4 (OCT-DEC) 27	Lauren Kirk	Project design was initiated in November 2025 and is underway. Consultant selection process is underway.	TBD	TBD
CP2509	Downtown Bike to Transit (10th St NE/NW) The project will improve 10th Street NE with a new three-lane layout, bike lanes, and a center turn lane. Upgrades include modifying the A Street NE intersection, adding a crosswalk with a median and RRFB, updating the D Street NE signal, and repaving the corridor.	\$2,113,000 Includes State Grant Funds	QTR 3 (JUL-SEP) 26	QTR 2 (APR-JUN) 27	Aleksey Koshman	The design consultant contract has been executed. Design is underway.	Fehr & Peers	TBD
CP2508	2026 Sewer Repair and Replacement This project intends to replace aging sewer infrastructure in various locations. Water and storm infrastructure upgrades are included at select locations.	\$3,000,000	QTR 2 (APR-JUN) 26	QTR 4 (OCT-DEC) 26	Shelbi Moyer	Design survey is complete.	N/A	TBD

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2507	Theater Park Plaza This project will design and construct a park adjacent to the planned Auburn Ave Theater including reconstructing the alleyway between the Postmark Center for the Arts and the Auburn Ave Theater.	\$1,100,000	QTR 1 (JAN-MAR) 26	QTR 2 (APR-JUN) 27	Matt Larson	Design is nearly complete. It is anticipated that this project will be advertised for bids on January 27, 2026. This project is being combined with the Auburn Avenue Theater Replacement project CP2414 in construction.	Otak	TBD
CP2506	SE 304th St and 116th Ave SE Roundabout Intersection delays will be reduced through the construction of a single-lane roundabout.	\$3,730,000	QTR 2 (APR-JUN) 27	QTR 4 (OCT-DEC) 27	Seth Wickstrom	Preliminary design concept is being developed.	Jacobs	TBD
CP2505	Lake Tapps Street Lighting (Sumner Tapps Hwy E to 182nd Ave E) Project The project will install street lighting along Lake Tapps Parkway between Sumner Tapps Highway and 182nd Avenue E. Across the elevated section of roadway a new median will be constructed to accommodate the lighting.	\$1,300,000 Includes Federal Grant Funds	QTR 1 (JAN-MAR) 26	QTR 3 (JUL-SEP) 26	Seth Wickstrom	Design is underway and is 30% complete.	N/A	TBD

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2424	1st Street NE/NW & Division Street Ped Improvements The project will implement non-motorized improvements at the 1st Street NE/NW/N Division Street intersection in downtown Auburn. The proposed improvements will create a raised intersection to reinforce slow speeds, and encourage motorists to yield to pedestrians using the crosswalks; add curb bulbs where they are not currently provided to reduce crossing distances and improve pedestrian visibility; construct new ADA complaint ramps; and lighting improvements	\$720,000 Includes Federal Grant Funds	QTR 2 (APR-JUN) 26	QTR 4 (OCT-DEC) 26	Shelbi Moyer	Design is underway and is 90% complete.	N/A	TBD
CP2419	City Parking Lot Replacement The project will demolish the existing building at 105 1st Street NE, remove existing driveway aprons on 1st Street NE, design and construct the new parking lot to meet City standards and take access from the alley. The project will also replace the existing sewer main in the alley north of the parking lot.	\$1,755,000	QTR 1 (JAN-MAR) 26	QTR 3 (JUL-SEP) 26	Samim Qayoomi	Design is underway and is 60% complete.	N/A	TBD

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2418	2026 Local Street Preservation Project The project includes street preservation/reconstruction and upgrades to stormwater, sewer, and water systems on 8th Street SW (West of C Street SW), 4th Street SE (Between Auburn-Black Diamond Road and S Street SE including S Street SE north of 4th Street SE) and J Street SE (Between Auburn Way S and 17th Street SE). Additionally this project will update the speed cushions on J Street SE (Between Auburn Way S and 17th Street SE).	\$4,820,000	QTR 1 (JAN-MAR) 26	QTR 4 (OCT-DEC) 26	Aleksey Koshman	Design is underway and is 90% complete.	Fuller Designs	TBD
CP2414	Auburn Downtown Theater This project will construct a 300 seat performing arts theater to replace the recently demolished Auburn Ave Theater.	\$12,600,000 Includes State Grant Funds	QTR 1 (JAN-MAR) 26	QTR 2 (APR-JUN) 27	Matt Larson	Design is nearly complete. It is anticipated that this project will be advertised for bids on January 27, 2026. This project is being combined with CP2507 for construction.	OTAK	TBD
CP2413	Reservoir 2 Seismic Control Valve This project will improve the seismic resilience and operational reliability of Auburn's Reservoir 2 by correcting deficiencies, installing a seismic control valve with SCADA integration, and addressing inoperable underground valves. It will also evaluate and upgrade drain and overflow lines to meet DOH cross-connection standards, ensuring safe and compliant reservoir operation.	\$2,450,000 Includes Federal Grant Funds	QTR 1 (JAN-MAR) 26	QTR 2 (APR-JUN) 27	Aleksey Koshman	Design is underway and is 60% complete.	Parametrix	TBD

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2410	112th Place SE Water Main Replacement Replace existing 6" cast iron watermain with 8" ductile iron watermain. Includes storm drainage improvements.	\$3,640,000	QTR 2 (APR-JUN) 26	QTR 2 (APR-JUN) 26	Lauren Kirk	Design is underway and is 99% complete.	Conсор	TBD
CP2404	12th St SE and Auburn Way S Water Repair and Replacement This project will repair a water valve in 12th St SE and replace sections of distribution mains with 12-inch ductile iron including appurtenances. Project also includes storm drainage improvements upsizing existing 8" concrete storm pipes with 12" PVC.	\$796,000	QTR 2 (APR-JUN) 26	QTR 3 (JUL-SEP) 26	Nahom Kahsay	Design is underway and is 30% complete.	N/A	TBD
CP2402	2024 Sewer Repair and Replacement This project repairs and/or replaces sewer infrastructure at various locations throughout Auburn.	\$1,500,000	QTR 1 (JAN-MAR) 26	QTR 3 (JUL-SEP) 26	Nahom Kahsay	Design is complete and the design team is finalizing the construction plans and other contract documents. It is anticipated that this project will be advertised for bids in February 2026.	N/A	TBD
CP2336	2024 Storm Pipeline Extension Program This project extends existing stormwater conveyance systems at various locations throughout Auburn to alleviate localized surface water accumulations.	\$826,000	QTR 1 (JAN-MAR) 26	QTR 2 (APR-JUN) 26	Lauren Kirk	Design is underway and is 60% complete.	N/A	TBD

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2331	1st Street NE and R St NE Sewer Replacement Replace approximately 500 LF of sewer main located along the back yard property lines of residential properties between 1st Street NE and 2nd Street NE, east of R Street NE.	\$450,000	QTR 2 (APR-JUN) 26	QTR 3 (JUL-SEP) 26	Seth Wickstrom	Preliminary design concepts are being developed and evaluated.	N/A	TBD
CP2319	Lea Hill Road/104th Avenue SE Roundabout The project will construct a single lane roundabout at the Lea Hill Road intersection with 104th Avenue SE. The roundabout will replace the existing span-wire signal. The project is needed to improve traffic operations and safety at the intersection. Additionally the existing water mains will be replaced.	\$4,377,000 Includes Federal Grant Funds	QTR 4 (OCT-DEC) 27	QTR 4 (OCT-DEC) 28	Jeffrey Bender	Design is underway and is 90% complete. Environmental permitting process is underway. Property acquisition process is beginning.	Conсор	TBD
CP2313	Auburn Way South Roundabout Center Design In partnership with the Muckleshoot Indian Tribe, the project is installing enhancements to the center island of the roundabout on Auburn Way South at Chinook Elementary. The enhancements will include artwork and lighting.	\$150,000	QTR 1 (JAN-MAR) 26	QTR 2 (APR-JUN) 26	Jeffrey Bender	Design is underway and is 99% complete.	Parametrix	TBD

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2311	E Valley Hwy Widening The project will widen E Valley Hwy between Lakeland Hills Way and Terrace View Drive to a four-/five-lane roadway. The project will include a trail along the east side, lighting, intersection and storm improvements. The improvements will also require wetland mitigation and a fish bearing culvert crossing under E. Valley Hwy.	\$11,361,000 Includes Federal Grant Funds	QTR 2 (APR-JUN) 28	QTR 4 (OCT-DEC) 29	Lauren Kirk	Design is underway and is 30% complete.	Jacobs	TBD
CP2308	R Street SE/21st Street SE Roundabout The project will construct a single lane roundabout at the intersection of R Street SE and 21st Street SE.	\$2,980,000 Includes Federal Grant Funds	QTR 1 (JAN-MAR) 26	QTR 4 (OCT-DEC) 26	Kim Truong	Design and property acquisition process are underway. Design is 90% complete.	HDR	TBD
CP2210	M Street NE Widening (Main to 4th Street NE) The project will widen M Street NE to a 4/5 lane section between Main Street and 4th Street NE. The project will also replace the signal at Main/M Street.	\$6,923,000	QTR 3 (JUL-SEP) 27	QTR 2 (APR-JUN) 28	Nahom Kahsay	Design is underway and is 30% complete.	KPG Psomas	TBD

Project Number	Project Name & Description	Estimated Project Costs	Construction Start	Construction Finish	Project Manager	Recent Progress	Design Consultant	Contractor
CP2116	R Street SE Widening - 22nd St SE to 33rd St SE The project will provide roadway and utility improvements along R Street SE from 33rd St SE to 22nd St SE. Improvements include adding a second southbound lane to address level of service deficiencies, street lighting and a non-motorized multi-use path.	\$12,432,000	QTR 2 (APR-JUN) 26	QTR 1 (JAN-MAR) 27	Kim Truong	Design is underway and is 75% complete. Property acquisition process is underway.	HDR	TBD

CP2009	Rainier Ridge Pump Station This project will replace the Rainier Ridge Sewer Pump Station and its associated force main (approximately 725 ft).	\$9,981,000	QTR 3 (JUL-SEP) 26	QTR 3 (JUL-SEP) 27	Nahom Kahsay	Design is underway and is 60% complete.	Kennedy Jenks	TBD
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Design Projects Summary	Number of Projects 28	Total Budget \$96,541,000
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ENGINEERING SERVICES

CAPITAL PROJECT STATUS - 2025 YEAR END WRAP UP & 2026 PREVIEW

MATT LARSON AND JEFFERY BENDER
CITY COUNCIL STUDY SESSION
JANUARY 26, 2026

Public Works Department

Engineering Services • Airport Services • Maintenance & Operations Services

AUBURN
VALUES

SERVICE
ENVIRONMENT
ECONOMY
CHARACTER
SUSTAINABILITY
WELLNESS
CELEBRATION

CAPITAL PROJECT STATUS REPORTS

- **Public Works Engineering Services Manages City Capital Projects**
 - Transportation
 - Airport
 - Water, Sewer, & Storm Utilities
 - Facilities
 - Parks
- **Reports Provided to City Council (Capital Project Status – CPS)**
 - Projects in design or construction
 - Description
 - Cost
 - Status

CAPITAL PROJECT STATUS REPORTS

- Quarterly Discussion Item at Public Works Special Focus Study Session
 - Feature Capital Project
 - Review/Discussion of CPS Report
 - Year End Wrap Up and Preview
- Capital Project Status available online:
https://www.auburnwa.gov/city_hall/public_works/capital_projects

CAPITAL PROJECTS – 2025 STATS

- Preserved 11.2 lanes miles of pavement
- Installed 7,800 lf of sidewalk
- Upgraded 58 curb ramps
- Installed 5 Rectangular Rapid Flashing Beacons (RRFB)
- Replaced 3 traffic signals
- Installed 1 new traffic signal
- Installed Traffic Calming devices
- Utility Work:
 - 1,900 lf of storm pipe
 - 900 lf of sewer pipe
 - 4,700 lf of watermain

CAPITAL PROJECTS – CURRENT STATUS

43 Active Capital Projects (Approximate total project value \$139.8 million)

- **28 in Design Phase (Approximate total project value \$96.5 million)**
- **15 in Construction Phase (Approximate total project value \$43.3 million)**
- **Note that project values/budgets span multiple years.**

UNDER CONSTRUCTION IN 2026...

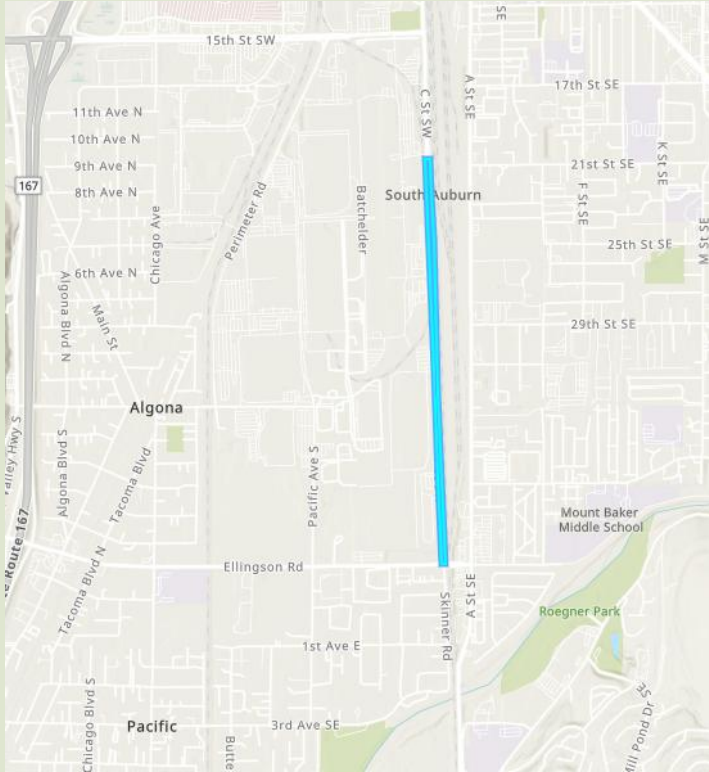


AUBURN AVE THEATER REBUILD (CP2414)

- Finalizing Contract Documents
- Scheduled Ad Date January 27, 2026
- Anticipated Groundbreaking April 2026
- Approximately 14-month Construction Duration
- Tentative Ribbon Cutting, 2nd Quarter 2027



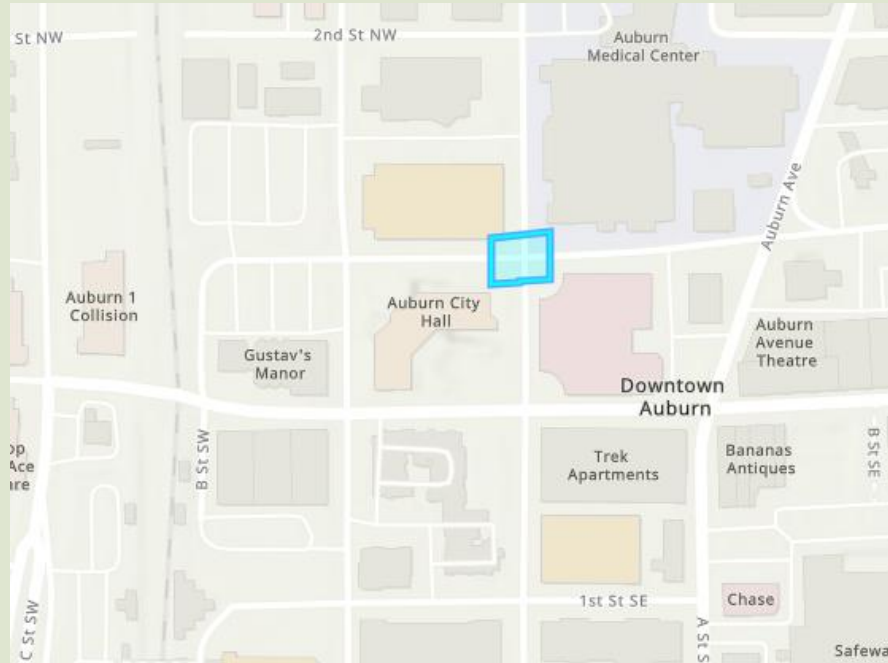
C STREET SW PRESERVATION (GSA TO ELLINGSON) (CP2425)



- Patches and replaces roadway surface pavement on C Street SW **between the GSA signal and Ellingson Rd**
- Upgrade ADA ramps and push buttons



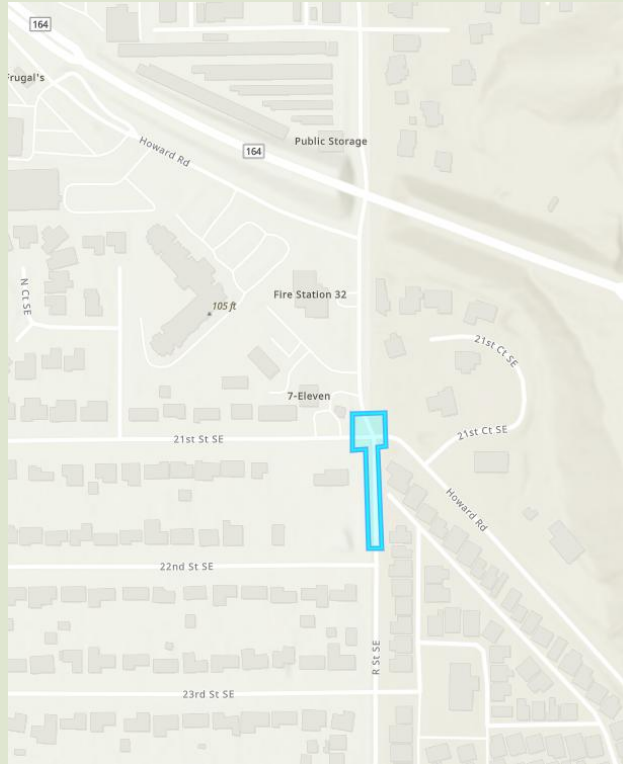
1ST ST NE/NW AND DIVISION STREET PEDESTRIAN IMPROVEMENTS (CP2424)



- Install raised intersection
- Install Curb bulb outs
- Install RRFB's for the N Divisions Street Crossings



R STREET SE AND 21ST STREET SE ROUNDABOUT (CP2308)

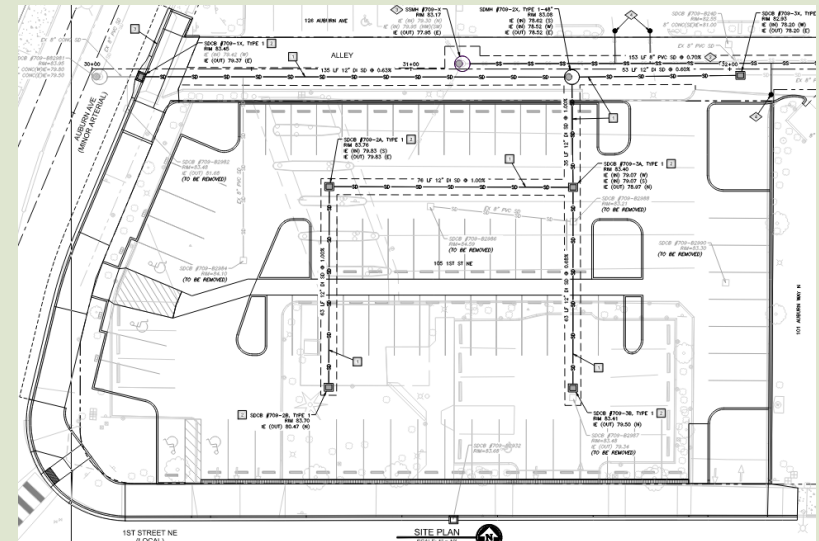
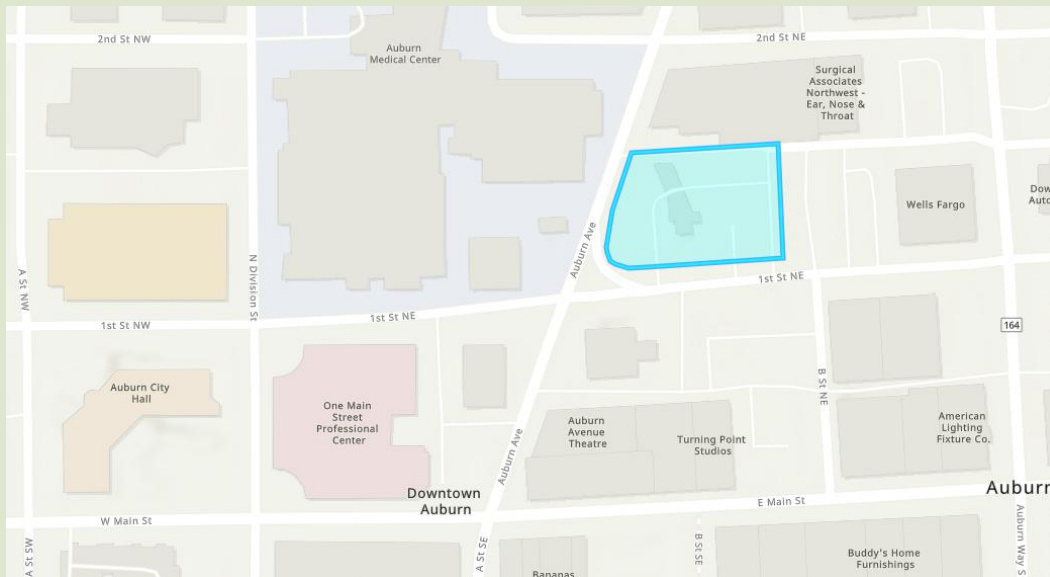


- Construct a single lane roundabout
- improved non-motorized facilities
 - ADA compliant ramps,
 - new sidewalks, and
 - improved street lighting

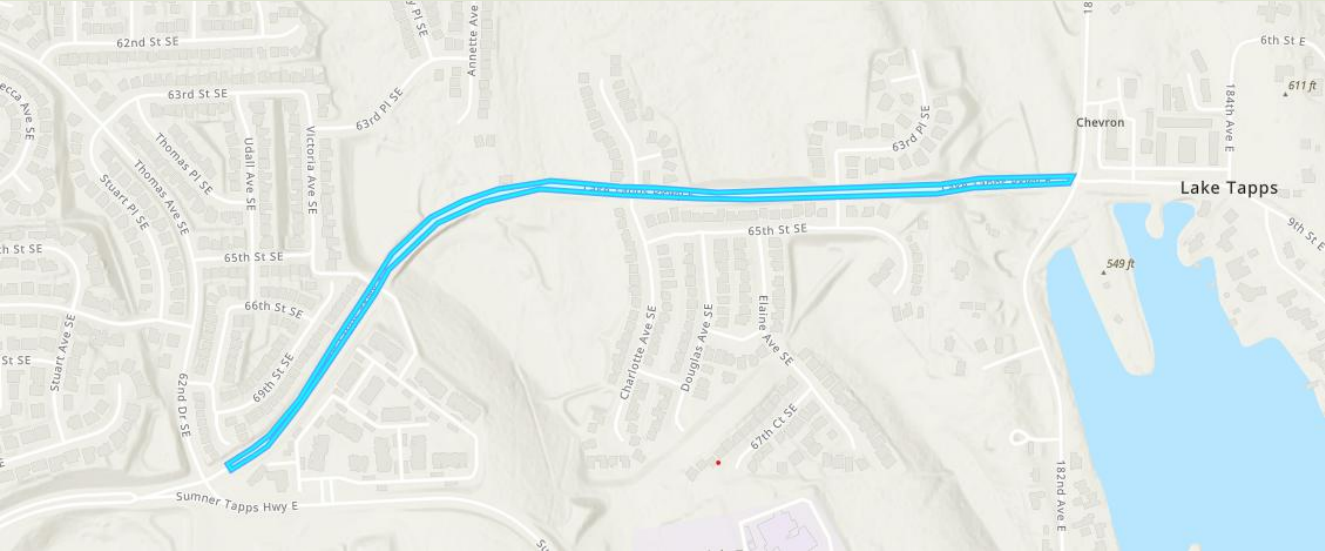


CITY PARKING LOT REPLACEMENT (CP2419)

- Demolish the existing building
- Remove driveway access to 1 Street NE
- Install new sidewalks
- Reconfigure the parking lot



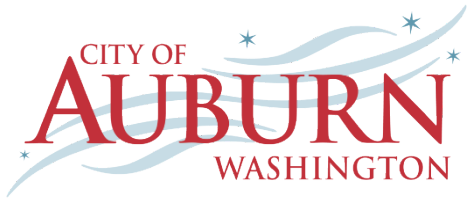
STREET LIGHTING LAKE TAPPS PARKWAY (CP2505)



- **Install street lighting along Lake Tapps Parkway**



QUESTIONS?



AGENDA BILL APPROVAL FORM

Agenda Subject:

Engineering Design Standards Update (Gaub) (15 Minutes)

Meeting Date:

January 26, 2026

Department:

Public Works

Attachments:

Presentation

Budget Impact:**Administrative Recommendation:**

For discussion only.

Background for Motion:**Background Summary:**

Per Chapter 12.04 (Public Works Construction) of the Auburn City Code (ACC), all public work construction contracts of the City and work within the public right of way must conform to the City's Engineering Design Standards (EDS). The EDS are developed, published, and periodically updated by the City Engineer.

Updates to the EDS are scheduled to be published in February 2026. Per ACC 12.04.010, the City Engineer will consult with City Council regarding changes to EDS that are "policy issues or [have] broad citywide implications". The proposed 2026 changes to requirements associated with the following standards will be discussed: local residential streets layout.

Councilmember: Tracy Taylor

Staff: Ingrid Gaub

ENGINEERING SERVICES

DESIGN AND CONSTRUCTION STANDARDS UPDATE

**JACOB SWEETING, CITY ENGINEER
CITY COUNCIL STUDY SESSION
JANUARY 26, 2026**

Public Works Department

Engineering Services • Airport Services • Maintenance & Operations Services

AUBURN
VALUES

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E C O N O M Y
C H A R A C T E R
S U S T A I N A B I L I T Y
W E L L N E S S
C E L E B R A T I O N

DESIGN STANDARDS OVERVIEW

- ACC 12.04
- Public Works Contracts
- Work in ROW
- City utilities & streets
- Developed & adopted by City Engineer
- Consultation w/City Council



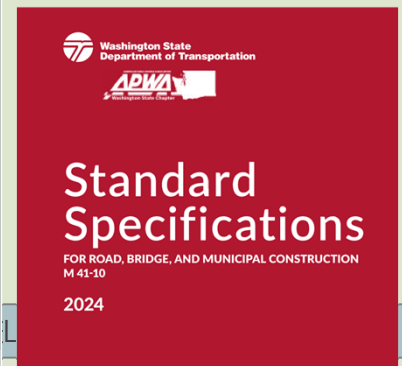
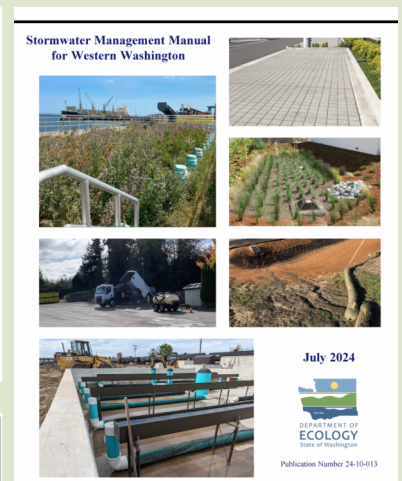
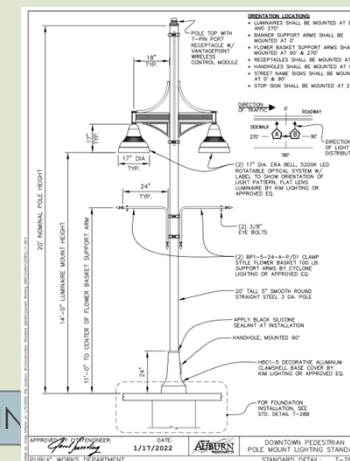
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ENGINEERING DESIGN & CONSTRUCTION STANDARDS (EDCS) OVERVIEW

- Design Standards Manual
- SWMMM – Depart. of Ecology Manual & Auburn Supplement
- Auburn Standard Details, General & Special Provisions
- WSDOT Construction Specifications & Standard Plans

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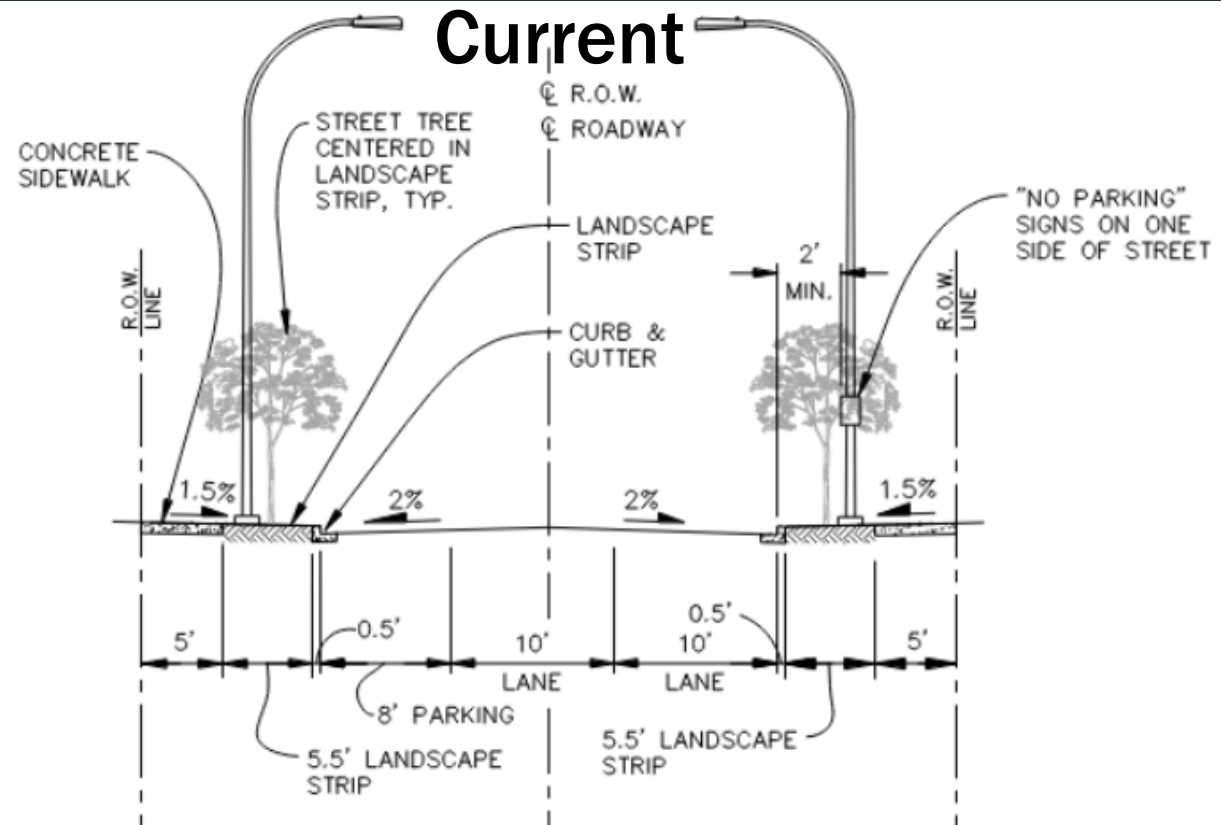
EDCS UPDATE BACKGROUND & PURPOSE

- Current EDCS published February 2025
- 2024 Comprehensive Transportation Plan (CTP)
- 2024 Comprehensive Safety Plan (CSAP)
- Align w/WSDOT 2026 Standard Specifications
- Address Common Deviations
- Address Common Challenges and Questions

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LOCAL RESIDENTIAL STREETS

- 50 ft ROW
- 28 ft pavement
- Two travel lanes
- Parking one-side
- 5 ft sidewalks
- 5.5 ft landscape strips with trees



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LOCAL RESIDENTIAL STREETS – PARKING ISSUES

- Requests for no parking signs
- Complaints of not enough parking
- Illegally parked vehicles
 - <5 feet from driveways
 - <15 feet from fire hydrants
 - In front of mailboxes
 - <30 feet from stop sign
 - <20 feet from intersection, curb ramp, or crosswalk



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LOCAL RESIDENTIAL STREETS – SPEEDING CONCERNS

- Higher density = smaller lot widths
- Driveway spacing reduced
- Little or no on street parking
- Stretches of 28 ft pavement w/o parked vehicles
- Wider lanes makes it more comfortable to speed
- Perceived and actual speeding concerns
- Not desirable to include horizontal traffic calming with new roads



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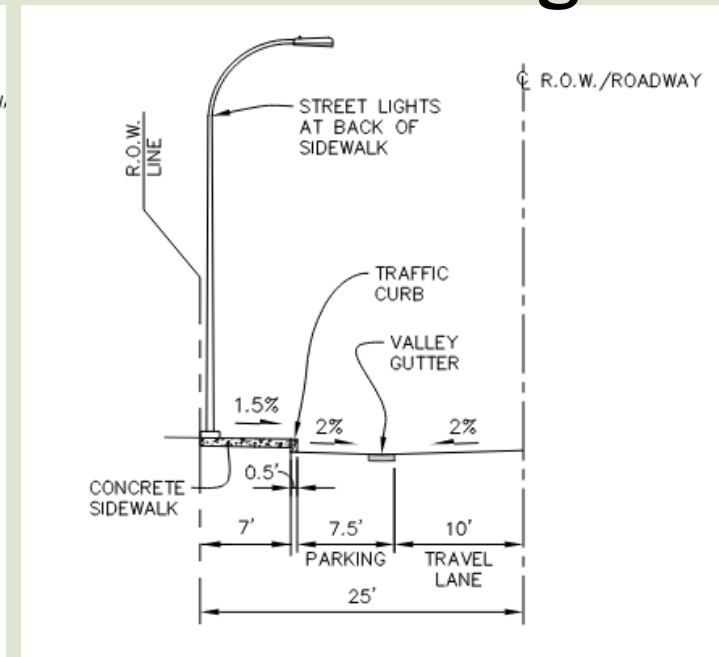
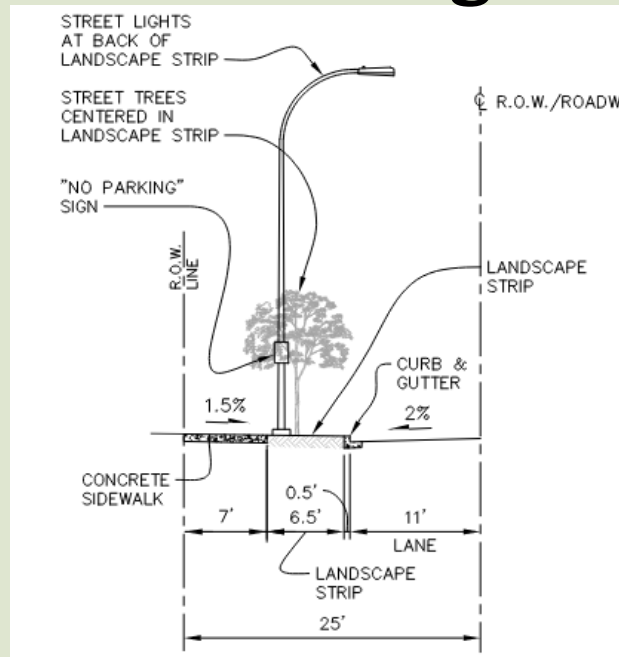
LOCAL RESIDENTIAL STREETS

- Each ½ road uses appropriate ½ street section
- Without Parking
- With Parking
- Must design to maximize parking
- Curb bulbs between sections

New

No Parking

With Parking

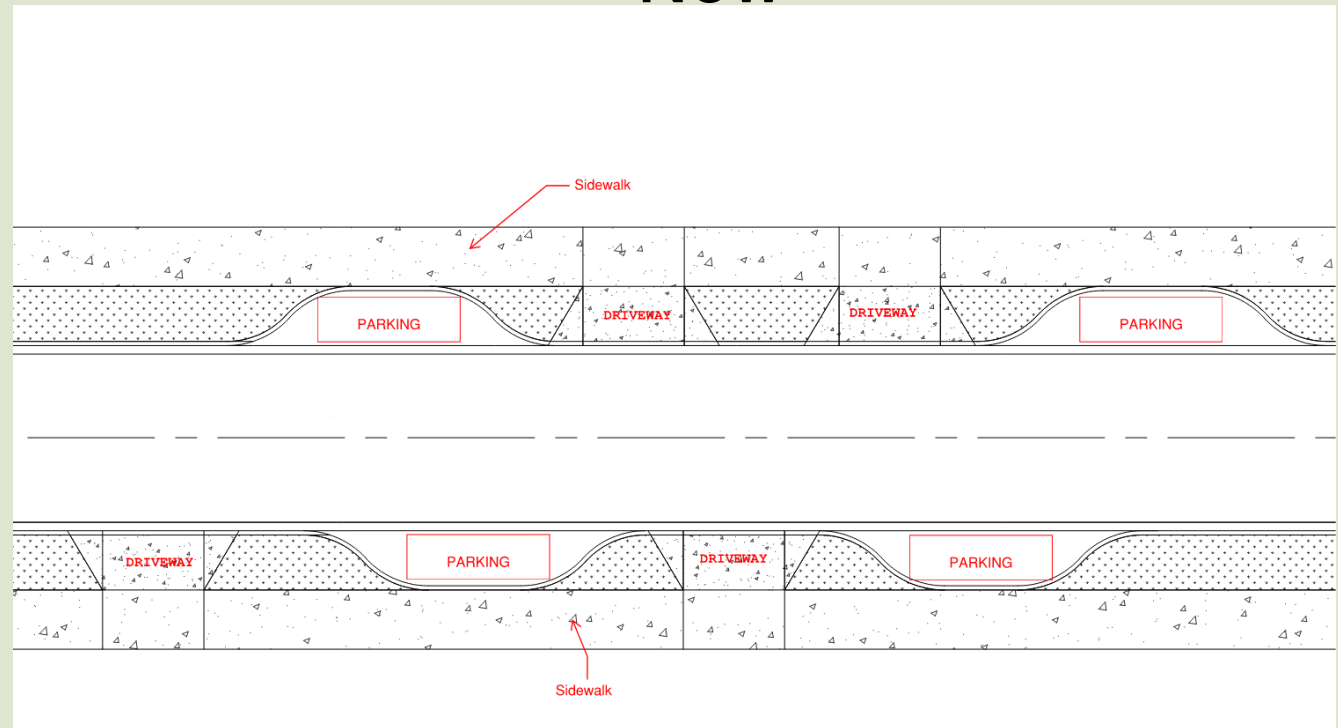


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LOCAL RESIDENTIAL STREETS

- 22 to 35 feet of pavement
- 10 to 11 ft travel lanes
- 7 ft sidewalks
- Wider landscape strips
- Curb transitions

New



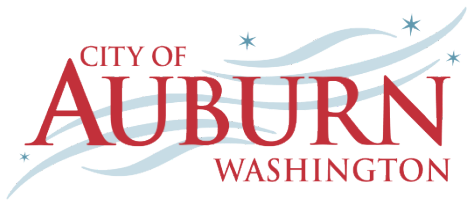
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DESIGN & CONSTRUCTION STANDARDS UPDATE

- Publish revised EDCS early February

Questions?

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AGENDA BILL APPROVAL FORM

Agenda Subject:

Ordinance No. 7013 (Gaub) (15 Minutes)

An Ordinance providing for the acquisition by eminent domain of property located near or adjacent to R Street SE within the City of Auburn, Washington for Roadway Improvements and related upgrades for Project No. CP2308, R Street SE/21st Street SE Roundabout; declaring Public Use and Necessity; and providing for severability and an effective date

Meeting Date:

January 26, 2026

Department:

Public Works

Attachments:

Ordinance No. 7013,
Presentation, Vicinity Map

Budget Impact:**Administrative Recommendation:**

For discussion only.

Background for Motion:**Background Summary:**

The City is in the process of presenting offers and negotiating acquisition of property rights needed for City Project CP2308 - R St SE/21st St SE Roundabout. Ordinance No. 7013 declares public use and necessity regarding the project and authorizes condemnation action for properties for which negotiations do not lead to agreement and closing. Property owners will be given notice of the Ordinance in accordance with State law. Fair market offers and negotiations have taken place with property owners in efforts to reach settlement. Condemnation would only be necessary should agreement and settlement stall or fail.

The project provides public benefit by providing infrastructure that reduces traffic congestion, provides convenient and comfortable non-motorized travel, and improves safety for all users.

The project will construct a single-lane roundabout, new roadway pavement, new pedestrian crossing with pedestrian-activated flashing beacons, a multi-use pathway for bikes and pedestrians, improve street lighting, and upgrade the water system infrastructure.

Councilmember: Tracy Taylor

Staff: Ingrid Gaub

ORDINANCE NO. 7013

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, PROVIDING FOR THE ACQUISITION BY EMINENT DOMAIN OF PROPERTY LOCATED NEAR OR ADJACENT TO R STREET SE WITHIN THE CITY OF AUBURN, WASHINGTON FOR ROADWAY IMPROVEMENTS AND RELATED UPGRADES FOR PROJECT NO. CP2308, R STREET SE/21ST STREET SE ROUNDABOUT; DECLARING PUBLIC USE AND NECESSITY; AND PROVIDING FOR SEVERABILITY AND AN EFFECTIVE DATE

WHEREAS, efforts are being made to obtain property rights which need to be acquired in connection with the Project, including having the property appraised, as appropriate, and negotiating reasonable amounts of compensation to be paid for the property to be acquired; and

WHEREAS, the City of Auburn is a noncharter optional Municipal Code City incorporated and organized under Title 35A RCW, and authorized to acquire and/or appropriate title to lands and other real property through the exercise of eminent domain within and without its corporate limits for public purposes pursuant to Chapter 8.12 RCW; and

WHEREAS, in the interest of improving safety and traffic operations on R Street SE, the City of Auburn has identified a street improvement project, Project No. CP2308, R Street SE/21st Street SE Roundabout (the "Project"), in compliance with the goals set forth in the City's Comprehensive Plan; and

WHEREAS, the Project involves constructing a single-lane roundabout and other improvements to R Street SE to serve the public, for which the acquisition of certain real

property and/or real property rights is necessary for the completion of the public uses of the Project; and

WHEREAS, for this Project, the City determined that acquisition of certain specific rights and interests from the real properties and owners, identified in this paragraph, is necessary to accomplish and construct the Project, as follows:

Tax Parcel #	Owner Name	Situs Address
192105-9078	Dae & Jason, LLC	1539 21 st Street SE Auburn, WA 98002
192105-9177	Thomas C. Erath	1540 21 st Street SE Auburn, WA 98002

and;

WHEREAS, the real properties identified above are all located within the City of Auburn, Washington and are referred to in this Ordinance as the "Parcels," and those specific rights and interests needed by the City of Auburn for the Project, including both fee acquisition and temporary construction easement rights, are referred to in this Ordinance as the "Real Property Take"; and

WHEREAS, the legal definition of the Parcels, and the legal definition and survey drawings of the Real Property Take(s) needed from each of them, are set forth in Attachment 1 attached to and incorporated into this Ordinance by reference; and

WHEREAS, the City determined the fair market value of the Real Property Take with appraisal(s) as appropriate; and

WHEREAS, the City has, and will continue to, negotiate in good faith with the owners of the Parcels for the acquisition of the Real Property Take; and

WHEREAS, while this Ordinance authorizes condemnation, the City Council does hereby express its intent that negotiations continue in regard to the Real Property Take; and

WHEREAS, the City complied with the notice requirements set forth in RCW 8.25.290 by providing notice to the every property owner of record as indicated on the tax rolls of the county to the address provided on such tax rolls, for each property potentially subject to condemnation, at least fifteen days before the final action adopting this Ordinance, and through publication once per week for two consecutive weeks, prior to the passage of a motion adopting this Ordinance and authorizing condemnation as provided herein; and

WHEREAS, payment of just compensation and costs of litigation should be made from the City's Project funds or from such other monies that the City may have available or attain for the acquisition;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, DO ORDAIN as follows:

Section 1. Incorporation of Recitals. The recitals set forth above are hereby adopted and incorporated herein as if set forth in full.

Section 2. Public Use and Necessity Declared. The City Council of the City of Auburn finds and declares that: (i) the Project for roadway and other improvement purposes is a public use; (ii) the acquisition of the rights and interests in the Real Property Take legally described and depicted in Attachment 1 is necessary for the construction of

the Project; and (iii) the acquisition of the Real Property Take and the construction of the Project are in the best interests of the residents and taxpayers of the City of Auburn.

Section 3. Acquisition. The City Council of the City of Auburn authorizes the acquisition, condemnation and taking of the Real Property Take as legally described and depicted in Attachment 1 hereto. The City Council authorizes the acquisition of the Real Property Take under threat of condemnation or by initiation of legal action for condemnation to acquire the Real Property Take as necessary for the commencement and completion of the Project, subject to the making or paying of just compensation to the owner(s) thereof in the manner provided by law.

Section 4. Reservation of Rights. Nothing in this Ordinance limits the City in its identification and acquisition of property and property rights necessary for this public purpose. The City reserves the right to acquire additional or different properties as needed for the Project, and may adopt additional Ordinances in the future authorizing acquisition by eminent domain of properties not included in Attachment 1 herein but likewise necessary for the Project, which is a public use.

Section 5. Authority of Mayor. The Mayor, by and through her designees, is authorized to negotiate for the acquisition of property and property rights, initiate and prosecute such causes of actions and legal proceedings in the manner provided by law to condemn, take, damage and appropriate the Real Property Take, and take such other actions and implement such administrative procedures as may in her discretion be necessary to carry out the provisions of this Ordinance. In conducting said negotiations and initiating and prosecuting said condemnation proceedings, the Auburn City Attorney,

by and through his/her/their designees, are hereby authorized to enter into stipulations for the Real Property Take. Settlement of any actions by the Mayor shall be made only upon the recommendation of legal counsel.

Section 6. Compensation. The compensation to be paid to the owners of the Real Property Take acquired through this condemnation action shall be paid from the City's Project funds or from such other monies that the City may have available or attain for the acquisition.

Section 7. Severability. If any section, subsection, sentence, clause, phrase or work of this Ordinance should be held to be invalid or unconstitutional by a court or competent jurisdiction, such invalidity or unconstitutionality thereof shall not affect the constitutionality or validity of any other section, subsection, sentence, clause, phrase or word of this Ordinance, nor its application to other persons or circumstances.

Section 8. Corrections. The City Clerk and the codifiers of this Ordinance are 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 9. **Effective date.** This Ordinance will take effect and be in force five days from and after its passage, approval, and publication as provided by law.

INTRODUCED: _____

PASSED: _____

APPROVED: _____

NANCY BACKUS, MAYOR

ATTEST:

APPROVED AS TO FORM:

Shawn Campbell, MMC, City Clerk

Jason Whalen, City Attorney

Published: _____

ATTACHMENT 1

Property Owners / Tax Parcels / Real Property Take

Property Owners: Dae & Jason, LLC

Tax Parcel: 192105-9078

EXHIBIT A

PARCEL LEGAL DESCRIPTION TAX PARCEL 192105-9078

That portion of Government Lot 11 in Section 19, Township 21 North, Range 5 East, W.M., and that portion of vacated Howard Road as vacated under City of Auburn Ordinance No. 2634 and recorded January 12, 1973 under Recording Number 7301120383 in King County, Washington, described as follows:

Commencing at a point on the North line of the South 30 feet of said Government Lot 11 which is 343.77 feet Westerly from the East line of said Government lot (said point being on the North margin of 21st Street S.E.);

Thence North 89°37'47" East along said North margin 152.72 feet to the true point of beginning;

Thence North 00°22'13" West 192.93 feet to a point which bears North 37°59'37" East from the point of commencing;

Thence North 37°59'37" East 6.81 feet to the Southwesterly margin of Howard Road;

Thence South 43°06'40" East along said Southwesterly margin 80.08 feet to a point of curvature of a curve concave to the Northeast, having a radius of 65 feet;

Thence Southeasterly along said curve being also the Southerly margin of relocated Howard Street a distance of 53.19 feet to a point of tangency;

Thence due East along said Southerly margin 25.92 feet to the Westerly margin of relocated "R" Street Southeast;

Thence due South along said Westerly margin 7.43 feet to a point of curvature of a curve concave to the East having a radius of 280 feet and a central angle of 19°48'23";

Thence Southerly along said curve and the said Westerly margin 96.78 feet to a point of reverse curvature of a curve concave to the Northwest having a radius of 12 feet;

Thence Southwesterly along said curve 22.92 feet to a point of tangency on said North margin of 21st Street Southeast;

Thence South 89°37'47" West along said North margin 136.40 feet to true point of beginning.

EXHIBIT B

LEGAL DESCRIPTION
FEE ACQUISITION
TAX PARCEL 192105-9078

THAT PORTION OF GOVERNMENT LOT 11, SECTION 19, TOWNSHIP 21 NORTH, RANGE 5 EAST, W.M., KING COUNTY, WASHINGTON, ALSO BEING A PORTION AS DEPICTED ON RECORD OF SURVEY RECORDED UNDER KING COUNTY RECORDING NUMBER 8701029001, SAID PORTION LYING SOUTHEASTERLY OF THE FOLLOWING DESCRIBED LINE:

COMMENCING AT THE SOUTHEAST CORNER OF SAID GOVERNMENT LOT 11 AS MONUMENTED BY CITY OF AUBURN MONUMENT 1010-001, A SURFACE 3 INCH DIAMETER BRASS DISK STAMPED WITH AN "X" AND "CITY OF AUBURN PUBLIC WORKS LS 52833" AT THE INTERSECTION OF 21ST STREET SE AND R STREET SE ;

THENCE ALONG THE SOUTH LINE OF SAID GOVERNMENT LOT ALSO BEING THE MONUMENTED CENTERLINE OF 21ST STREET SE, NORTH 89° 36' 10" WEST A DISTANCE OF 103.62 FEET;

THENCE LEAVING SAID SOUTH LINE NORTH 00° 23' 50" EAST A DISTANCE OF 30.00 FEET TO THE NORTH RIGHT OF WAY MARGIN OF 21ST STREET SE AND THE POINT OF BEGINNING;

THENCE LEAVING SAID NORTH MARGIN NORTH 00° 18' 09" EAST A DISTANCE OF 1.54 FEET;

THENCE SOUTH 89° 41' 51" EAST A DISTANCE OF 10.62 FEET TO THE BEGINNING OF A CURVE CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 33.50 FEET;

THENCE NORTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 26.63 FEET THROUGH A CENTRAL ANGLE OF 45° 32' 26";

THENCE NORTH 52° 57' 29" WEST A DISTANCE OF 2.03 FEET;

THENCE NORTH 37° 02' 31" EAST A DISTANCE OF 9.00 FEET;

THENCE SOUTH 52° 57' 29" EAST A DISTANCE OF 2.08 FEET TO A POINT OF CUSP OF A NON-TAGENT CURVE CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 82.54 FEET THE RADIAL CENTER OF WHICH BEARS NORTH 58° 21' 06" WEST;

THENCE NORTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 32.74 FEET THROUGH A CENTRAL ANGLE OF 22° 43' 36" TO THE WESTERLY RIGHT OF WAY MARGIN OF R STREET SE AND THE TERMINUS OF THIS DESCRIBED LINE.

CONTAINING AN AREA OF 849 SQUARE FEET, MORE OR LESS.

THE BASIS OF BEARINGS FOR THIS DESCRIPTION IS NORTH 89° 36' 10" WEST BEING THE MONUMENTED SOUTH LINE OF SAID GOVERNMENT LOT 11 AS DETERMINED FROM THE SOUTHEAST CORNER (COA MON 1010-001) TO THE SOUTHWEST CORNER (COA MON 1010-004).

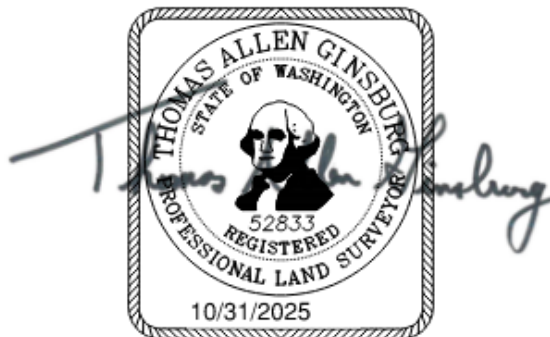


EXHIBIT C

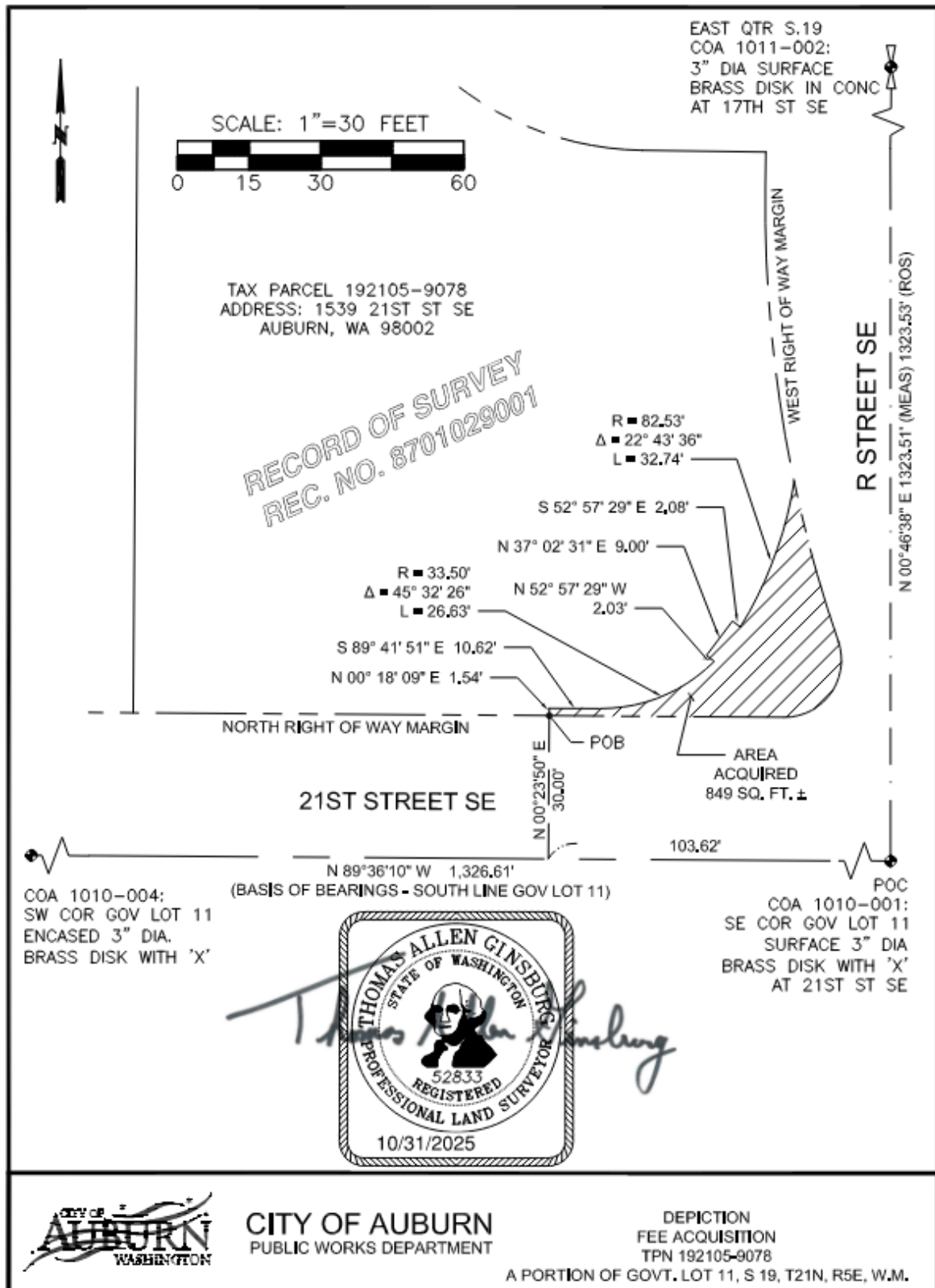


EXHIBIT D
LEGAL DESCRIPTION
TEMPORARY CONSTRUCTION EASEMENT
TAX PARCEL 192105-9078

THAT PORTION OF GOVERNMENT LOT 11, SECTION 19, TOWNSHIP 21 NORTH, RANGE 5 EAST, W.M., KING COUNTY, WASHINGTON, ALSO BEING A PORTION AS DEPICTED ON RECORD OF SURVEY RECORDED UNDER KING COUNTY RECORDING NUMBER 8701029001, DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF SAID GOVERNMENT LOT 11 AS MONUMENTED BY CITY OF AUBURN MONUMENT 1010-001, A SURFACE 3 INCH DIAMETER BRASS DISK STAMPED WITH AN "X" AND "CITY OF AUBURN PUBLIC WORKS LS 52833" AT THE INTERSECTION OF 21ST STREET SE AND R STREET SE;

THENCE ALONG THE SOUTH LINE OF SAID GOVERNMENT LOT ALSO BEING THE MONUMENTED CENTERLINE OF 21ST STREET SE, NORTH 89° 36' 10" WEST A DISTANCE OF 190.85 FEET;

THENCE LEAVING SAID SOUTH LINE NORTH 00° 23' 50" EAST A DISTANCE OF 30.00 FEET TO THE NORTH RIGHT OF WAY MARGIN OF 21ST STREET SE AND THE POINT OF BEGINNING;

THENCE LEAVING SAID NORTH MARGIN NORTH 00° 24' 25" EAST A DISTANCE OF 5.40 FEET;

THENCE SOUTH 89° 41' 51" EAST A DISTANCE OF 7.92 FEET

THENCE NORTH 00° 17' 45" EAST A DISTANCE OF 4.00 FEET;

THENCE SOUTH 89° 42' 15" EAST A DISTANCE OF 47.00 FEET;

THENCE SOUTH 00° 18' 09" WEST A DISTANCE OF 4.00 FEET;

THENCE SOUTH 89° 41' 51" EAST A DISTANCE OF 42.92 FEET TO THE BEGINNING OF A CURVE CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 29.50 FEET;

THENCE NORTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 29.59 FEET THROUGH A CENTRAL ANGLE OF 57° 27' 41" TO THE BEGINNING OF A COMPOUND CURVE CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 78.54 FEET;

THENCE NORTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 45.43 FEET THROUGH A CENTRAL ANGLE OF 33° 08' 41";

THENCE NORTH 37° 56' 32" WEST A DISTANCE OF 15.69 FEET;

THENCE NORTH 00° 42' 14" EAST A DISTANCE OF 43.88 FEET TO THE SOUTH RIGHT OF WAY MARGIN OF HOWARD ROAD;

THENCE ALONG SAID SOUTH MARGIN SOUTH 89° 13' 22" EAST A DISTANCE OF 6.20 FEET TO THE WESTERLY RIGHT OF WAY MARGIN OF R STREET SOUTHEAST;

THENCE ALONG SAID WESTERLY MARGIN SOUTH 00° 46' 38" WEST A DISTANCE OF 7.43 FEET TO THE BEGINNING OF A CURVE CONCAVE EASTERLY HAVING A RADIUS OF 280.00 FEET;

THENCE SOUTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 62.04 FEET THROUGH A CENTRAL ANGLE OF 12° 41' 39" TO A POINT OF CUSP WITH A NON-TANGENT CURVE CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 82.54 FEET THE RADIAL CENTER WHICH BEARS NORTH 81° 04' 41" WEST;

THENCE SOUTHWESTERLY ALONG SAID CURVE AN ARC DISTANCE OF 32.74 FEET THROUGH A CENTRAL ANGLE OF 22° 43' 36";

THENCE NORTH 52° 57' 29" WEST A DISTANCE OF 2.08 FEET;

THENCE SOUTH 37° 02' 31" WEST A DISTANCE OF 9.00 FEET;

THENCE SOUTH 52° 57' 29" EAST A DISTANCE OF 2.03 FEET TO A POINT OF CUSP WITH A NON-TANGENT CURVE CONCAVE TO THE NORTHWEST HAVING A RADIUS OF 33.50 FEET THE RADIAL CENTER WHICH BEARS NORTH 45° 14' 18" WEST;

THENCE SOUTHWESTERLY ALONG SAID CURVE AN ARC DISTANCE OF 26.63 FEET THROUGH A CENTRAL ANGLE OF 45° 32' 26";

THENCE NORTH 89° 41' 51" WEST A DISTANCE OF 10.62 FEET;

THENCE SOUTH 00° 18' 09" WEST A DISTANCE OF 1.54 FEET TO SAID NORTH MARGIN;

THENCE ALONG SAID NORTH MARGIN NORTH 89° 36' 10" WEST A DISTANCE OF 87.23 FEET TO THE POINT OF BEGINNING.

SAID EASEMENT CONTAINING AN AREA OF 1,330 SQUARE FEET, MORE OR LESS.

THE BASIS OF BEARINGS FOR THIS EASEMENT IS NORTH 89° 36' 10" WEST BEING THE MONUMENTED SOUTH LINE OF SAID GOVERNMENT LOT 11 AS DETERMINED FROM THE SOUTHEAST CORNER (COA MON 1010-001) TO THE SOUTHWEST CORNER (COA MON 1010-004).

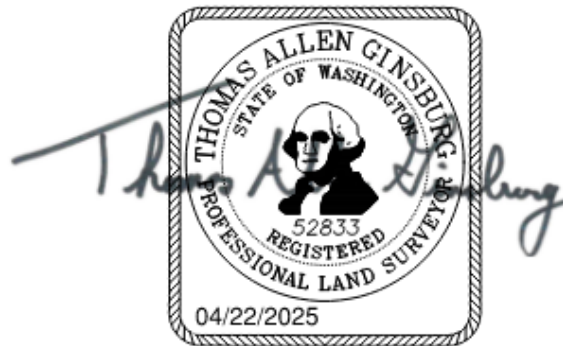
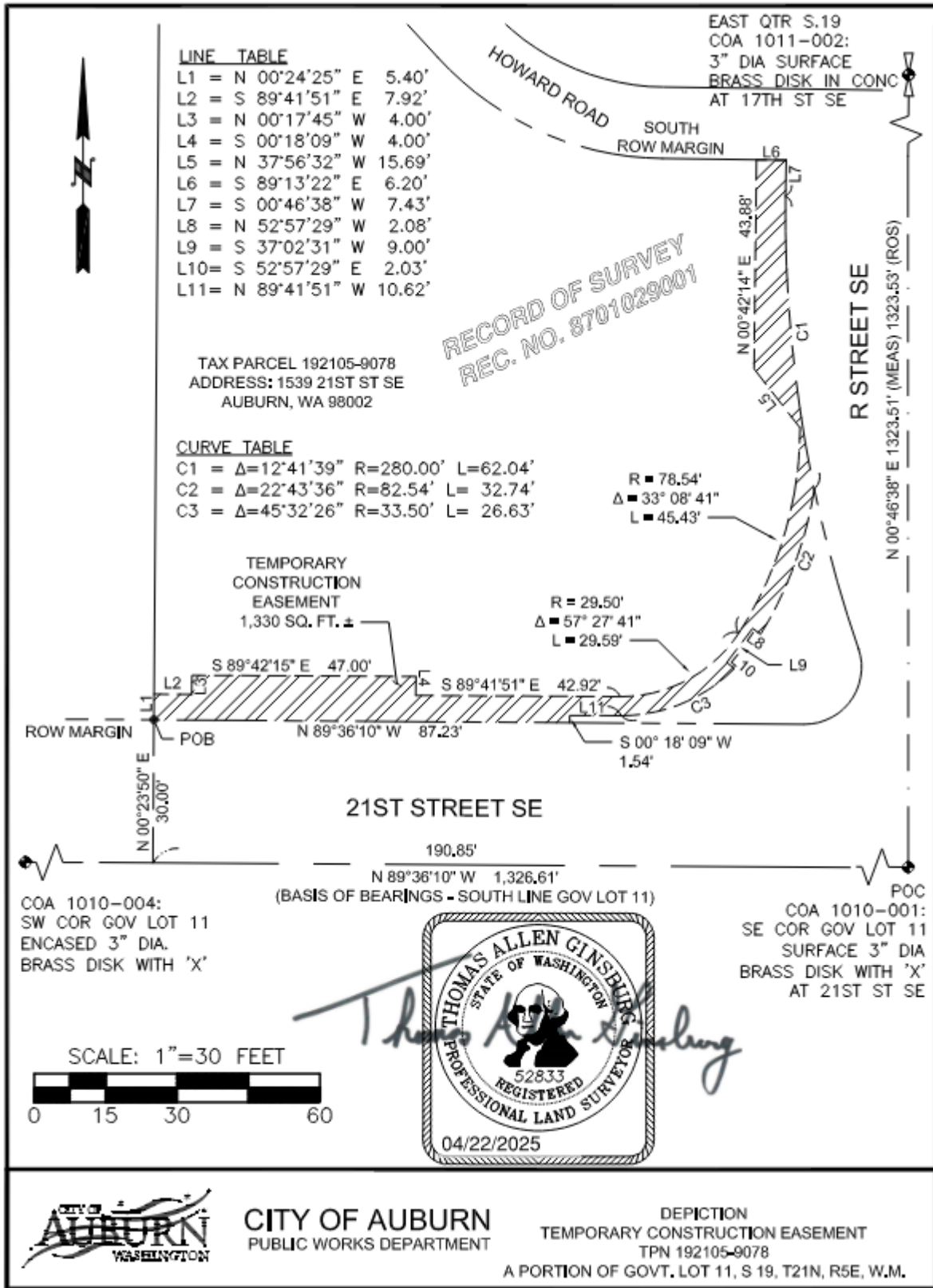


EXHIBIT E



Property Owners: Thomas C. Erath

Tax Parcel: 192105-9177

EXHIBIT A

PARCEL LEGAL DESCRIPTION TAX PARCEL 192105-9177

That portion of the Southeast ¼ of the Southeast ¼ of Section 19, Township 21 North, Range 5 East W.M., in King County, Washington, described as follows:

BEGINNING at the Northeast corner of said subdivision;
THENCE Westerly, along the Northerly line thereof, 264 feet;
THENCE Southerly, parallel to the Easterly line of said subdivision, 330 feet;
THENCE Easterly, parallel to the Northerly line of said subdivision, 264 feet to the Easterly line of said subdivision;
THENCE Northerly, along said Easterly line, 330 feet to the point of beginning;
EXCEPT the Northerly 30 feet thereof conveyed to King County for road by deed recorded under Recording No. 2540140;
EXCEPT the East 20 feet for street;
EXCEPT the Southerly 30 feet thereof conveyed to City of Auburn for road by deed recorded under Recording No. 4808689;
AND ALSO EXCEPT that portion conveyed to the City of Auburn by deed recorded under Recording No. 9211250275.

EXHIBIT B
LEGAL DESCRIPTION
FEE ACQUISITION
TAX PARCEL 192105-9177

THAT PORTION OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 19, TOWNSHIP 21 NORTH, RANGE 5 EAST, W.M., KING COUNTY, WASHINGTON, SAID PORTION LYING NORTHERLY AND EASTERLY OF THE FOLLOWING DESCRIBED LINE:

COMMENCING AT THE NORTHEAST CORNER OF SAID SUBDIVISION AS MONUMENTED BY CITY OF AUBURN MONUMENT 1010-001, A SURFACE 3 INCH DIAMETER BRASS DISK STAMPED WITH AN "X" AND "CITY OF AUBURN PUBLIC WORKS LS 52833" AT THE INTERSECTION OF 21ST STREET SE AND R STREET SE ;

THENCE ALONG THE NORTH LINE THEREOF ALSO BEING THE MONUMENTED CENTERLINE OF 21ST STREET SE, NORTH 89° 36' 10" WEST A DISTANCE OF 187.89 FEET;

THENCE LEAVING SAID NORTH LINE SOUTH 00° 23' 50" WEST A DISTANCE OF 30.00 FEET TO THE SOUTH RIGHT OF WAY MARGIN OF 21ST STREET SE AND THE POINT OF BEGINNING;

THENCE LEAVING SAID SOUTH MARGIN SOUTH 00° 35' 51" WEST A DISTANCE OF 1.82 FEET;

THENCE SOUTH 80° 52' 48" EAST A DISTANCE OF 35.43 FEET TO THE BEGINNING OF A CURVE CONCAVE TO THE NORTH HAVING A RADIUS OF 236.50 FEET;

THENCE SOUTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 37.92 FEET THROUGH A CENTRAL ANGLE OF 9° 11' 14";

THENCE NORTH 89° 55' 58" EAST A DISTANCE OF 32.17 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 414.86 FEET THE RADIAL CENTER OF WHICH BEARS SOUTH 10° 49' 17" EAST;

THENCE NORTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 10.98 FEET THROUGH A CENTRAL ANGLE OF 1° 31' 01" TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE TO THE SOUTHWEST HAVING A RADIUS OF 21.50 FEET THE RADIAL CENTER OF WHICH BEARS SOUTH 10° 30' 31" EAST ;

THENCE EASTERLY AND SOUTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 32.13 FEET THROUGH A CENTRAL ANGLE OF 85° 38' 10";

THENCE SOUTH 76° 40' 33" WEST A DISTANCE OF 5.51 FEET;

THENCE SOUTH 13° 19' 27" EAST A DISTANCE OF 11.48 FEET;

THENCE NORTH 76° 40' 33" EAST A DISTANCE OF 5.50 FEET;

THENCE SOUTH 13°19'27" EAST A DISTANCE OF 45.55 FEET TO THE BEGINNING OF A CURVE CONCAVE WESTERLY HAVING A RADIUS OF 281.50 FEET;

THENCE SOUTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 46.68 FEET THROUGH A CENTRAL ANGLE OF 9° 30' 06" TO THE WEST RIGHT OF WAY MARGIN OF R STREET SOUTHEAST AND THE TERMINUS OF THIS DESCRIBED LINE;

CONTAINING AN AREA OF 2,527 SQUARE FEET, MORE OR LESS.

THE BASIS OF BEARINGS FOR THIS DESCRIPTION IS NORTH 89° 36' 10" WEST BEING THE MONUMENTED CENTERLINE OF 21ST STREET SOUTHEAST AS DETERMINED FROM THE INTERSECTION OF R STREET SOUTHEAST (COA MON 1010-001) TO THE INTERSECTION OF M STREET SE (COA MON 1010-004).



EXHIBIT C

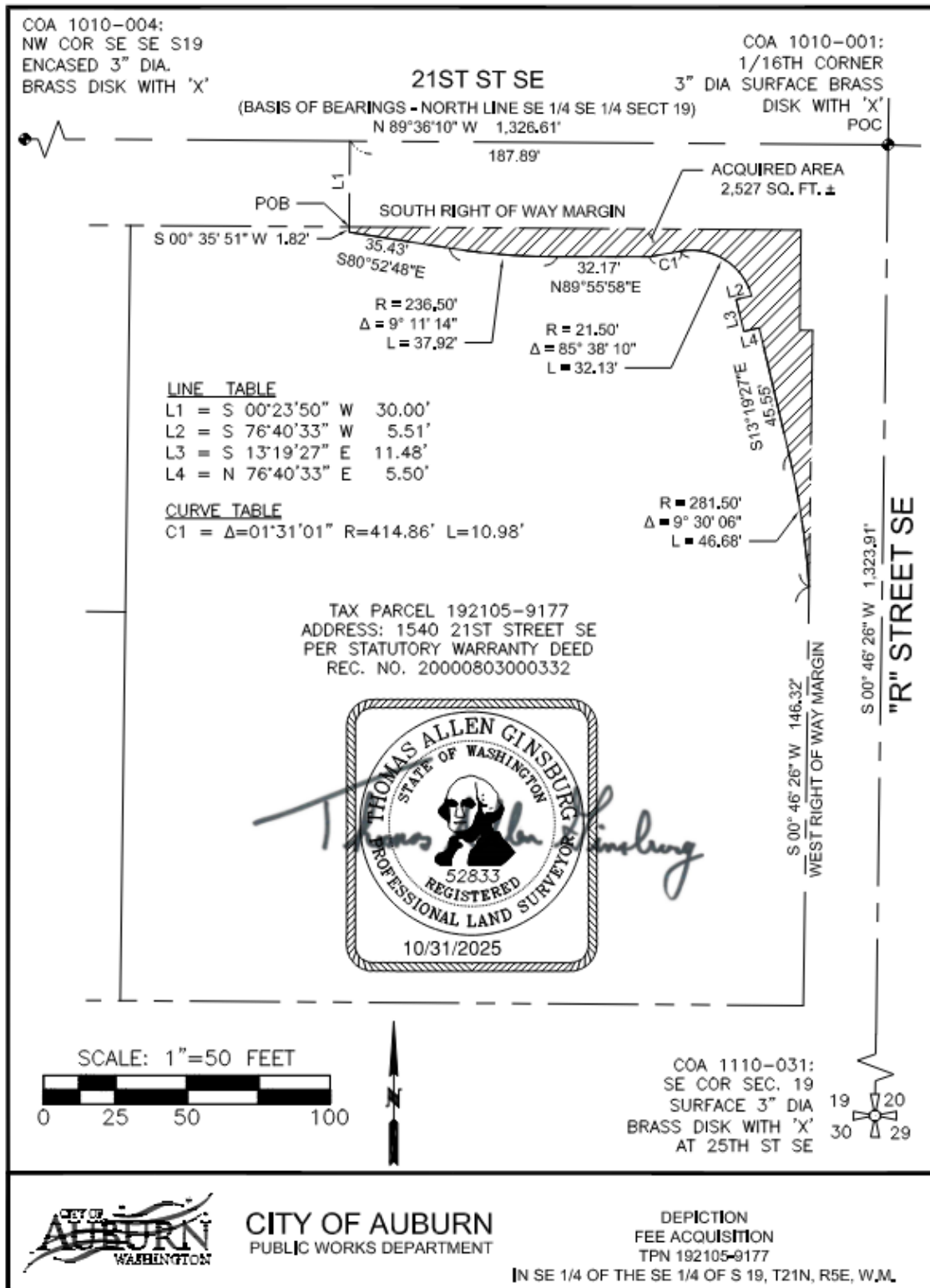


EXHIBIT D
TEMPORARY CONSTRUCTION EASEMENT
TAX PARCEL 192105-9177
LEGAL DESCRIPTION

THAT PORTION OF THE SOUTHEAST QUARTER OF THE SOUTHEAST QUARTER OF SECTION 19, TOWNSHIP 21 NORTH, RANGE 5 EAST, W.M., KING COUNTY, WASHINGTON, DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHEAST CORNER OF SAID SUBDIVISION AS MONUMENTED BY CITY OF AUBURN MONUMENT 1010-001, A SURFACE 3 INCH DIAMETER BRASS DISK STAMPED WITH AN "X" AND "CITY OF AUBURN PUBLIC WORKS LS 52833" AT THE INTERSECTION OF 21ST STREET SE AND R STREET SE ;

THENCE ALONG THE NORTH LINE THEREOF ALSO BEING THE MONUMENTED CENTERLINE OF 21ST STREET SE, NORTH 89° 36' 10" WEST A DISTANCE OF 187.89 FEET;

THENCE LEAVING SAID NORTH LINE SOUTH 00° 23' 50" WEST A DISTANCE OF 30.00 FEET TO THE SOUTH RIGHT OF WAY MARGIN OF 21ST STREET SE AND THE POINT OF BEGINNING;

THENCE LEAVING SAID SOUTH MARGIN SOUTH 00° 35' 51" WEST A DISTANCE OF 1.82 FEET;

THENCE SOUTH 80° 52' 48" EAST A DISTANCE OF 35.43 FEET TO THE BEGINNING OF A CURVE CONCAVE TO THE NORTH HAVING A RADIUS OF 236.50 FEET;

THENCE SOUTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 37.92 FEET THROUGH A CENTRAL ANGLE OF 9° 11' 14";

THENCE NORTH 89° 55' 58" EAST A DISTANCE OF 32.17 FEET TO THE BEGINNING OF NON-TANGENT CURVE CONCAVE TO THE SOUTHEAST HAVING A RADIUS OF 414.86 FEET THE RADIAL CENTER OF WHICH BEARS SOUTH 10° 49' 17" EAST;

THENCE NORTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 10.98 FEET THROUGH A CENTRAL ANGLE OF 1° 31' 01" TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE TO THE SOUTHWEST HAVING A RADIUS OF 21.50 FEET THE RADIAL CENTER OF WHICH BEARS SOUTH 10° 30' 31" EAST ;

THENCE EASTERLY AND SOUTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 32.13 FEET THROUGH A CENTRAL ANGLE OF 85° 38' 10";

THENCE SOUTH 76° 40' 33" WEST A DISTANCE OF 5.51 FEET;

THENCE SOUTH 13° 19' 27" EAST A DISTANCE OF 11.48 FEET;

THENCE NORTH 76° 40' 33" EAST A DISTANCE OF 5.50 FEET;

THENCE SOUTH 13°19'27" EAST A DISTANCE OF 45.55 FEET TO THE BEGINNING OF A CURVE CONCAVE WESTERLY HAVING A RADIUS OF 281.50 FEET;

THENCE SOUTHEASTERLY ALONG SAID CURVE AN ARC DISTANCE OF 46.68 FEET THROUGH A CENTRAL ANGLE OF 9° 30' 06" TO THE WEST RIGHT OF WAY MARGIN OF R STREET SOUTHEAST;

THENCE LEAVING SAID WEST MARGIN NORTH 90° 00' 00" WEST A DISTANCE OF 3.01 FEET TO THE BEGINNING OF A NON-TANGENT CURVE CONCAVE WESTERLY HAVING A RADIUS OF 278.50 FEET THE RADIAL CENTER OF WHICH BEARS SOUTH 86° 08' 10" WEST;

THENCE NORTHWESTERLY ALONG SAID CURVE AN ARC DISTANCE OF 45.98 FEET THROUGH A CENTRAL ANGLE OF 09° 27' 37";

THENCE NORTH 13° 19' 27" WEST A DISTANCE OF 16.57 FEET;

THENCE SOUTH 76° 40' 33" WEST A DISTANCE OF 6.13 FEET;

THENCE NORTH 13° 19' 27" WEST A DISTANCE OF 53.64 FEET;

THENCE SOUTH 89° 55' 58" WEST A DISTANCE OF 55.75 FEET TO THE BEGINNING OF A CURVE CONCAVE TO THE NORTH HAVING A RADIUS OF 239.50 FEET;

THENCE WESTERLY ALONG SAID CURVE AN ARC DISTANCE OF 10.40 FEET THROUGH A CENTRAL ANGLE OF 02° 29' 15";

THENCE SOUTH 00° 39' 54" WEST A DISTANCE OF 9.93 FEET;

THENCE NORTH 89° 20' 06" WEST A DISTANCE OF 20.32 FEET;

THENCE NORTH 00° 39' 54" EAST A DISTANCE OF 11.42 FEET;

THENCE NORTH 80° 52' 48" WEST A DISTANCE OF 33.34 FEET;

THENCE NORTH 89° 24' 09" WEST A DISTANCE OF 16.21 FEET;

THENCE NORTH 00° 35' 51" EAST A DISTANCE OF 5.04 FEET TO SAID SOUTH MARGIN;

THENCE ALONG SAID SOUTH MARGIN SOUTH 89° 36' 10" EAST A DISTANCE OF 14.58 FEET TO THE POINT OF BEGINNING.

SAID EASEMENT CONTAINING AN AREA OF 1,304 SQUARE FEET, MORE OR LESS.

THE BASIS OF BEARINGS FOR THIS EASEMENT IS NORTH 89° 36' 10" WEST BEING THE MONUMENTED CENTERLINE OF 21ST STREET SOUTHEAST AS DETERMINED FROM THE INTERSECTION OF R STREET SOUTHEAST (COA MON 1010-001) TO THE INTERSECTION OF M STREET SE (COA MON 1010-004).

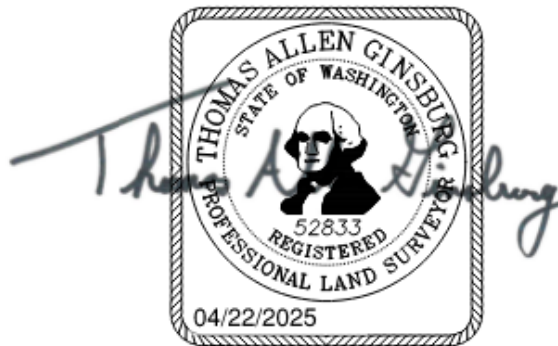
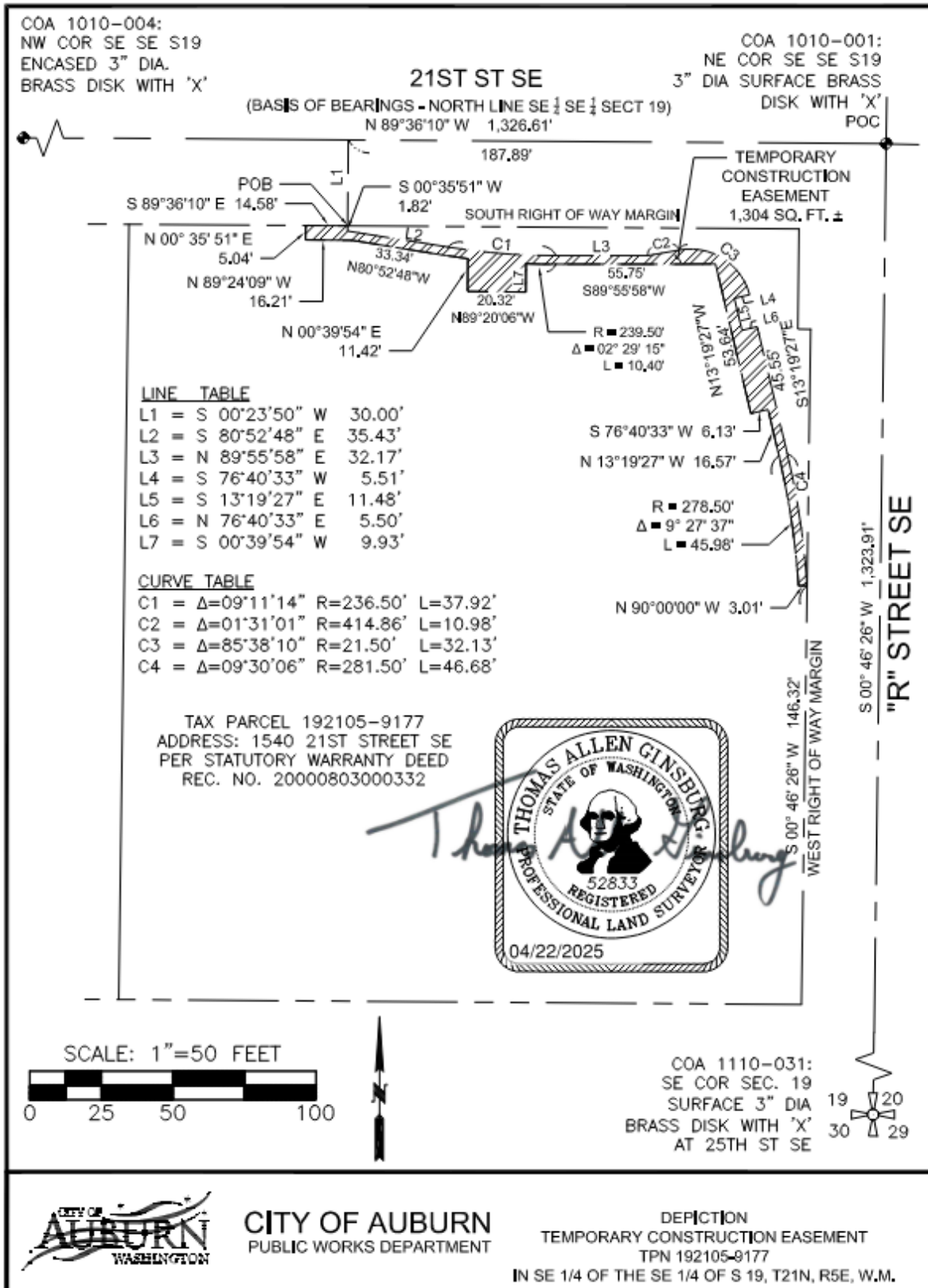


EXHIBIT E



ENGINEERING SERVICES
ORDINANCE 7013

KIM TRUONG/JACOB SWEETING
CITY COUNCIL STUDY SESSION
JANUARY 26, 2026

Public Works Department

Engineering Services • Airport Services • Maintenance & Operations Services

AUBURN
VALUES

S E R V I C E
E N V I R O N M E N T
E C O N O M Y
C H A R A C T E R
S U S T A I N A B I L I T Y
W E L L N E S S
C E L E B R A T I O N

ORDINANCE 7013 - SUMMARY

- Establishes that:
 - Project CP2308 – R St SE/21st St SE Roundabout is a public use.
 - Acquisition of property rights included in the ordinance are necessary for the project.
 - Acquisition of the property rights and construction of the project provides public benefits.
- Authorizes:
 - Acquisition through condemnation with just compensation paid to owners.

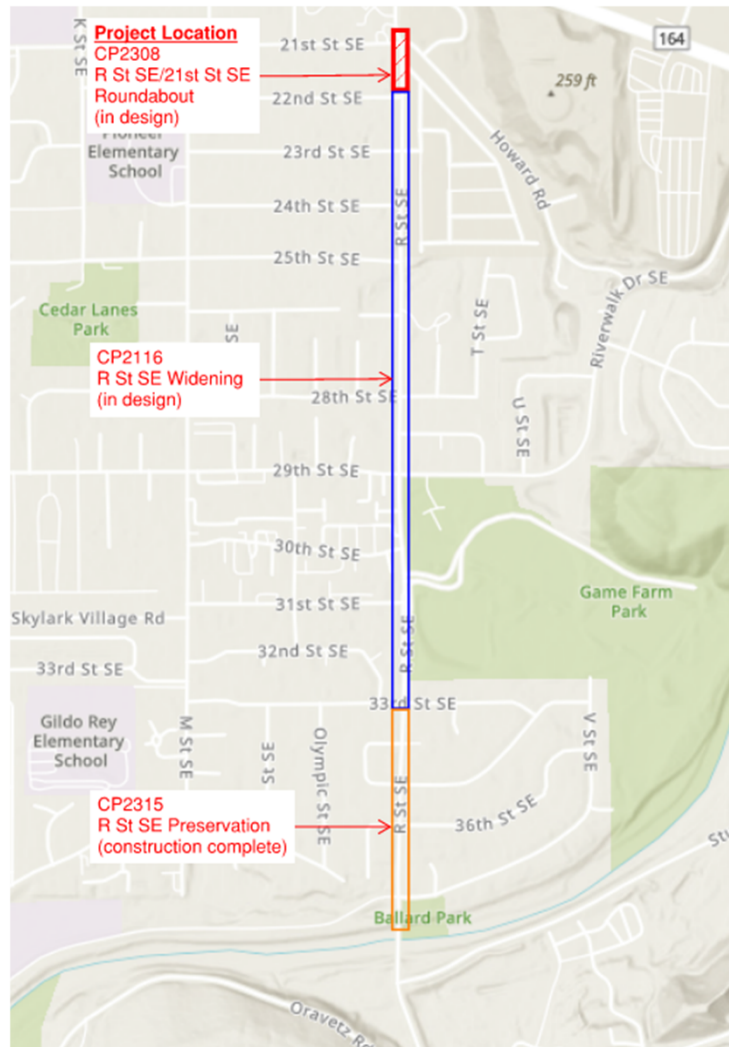
SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION

R STREET SE PROJECTS - BACKGROUND

- R Street SE has a history of:
 - Heavy congestion
 - Long queues at intersections
 - Accessibility to neighborhoods and safety concerns

- 2020 R Street Corridor Study recommends:
 - Roundabout at 21st ST SE & R ST SE [CP2308]
 - 29th ST SE & R ST SE intersection signal improvements [CP2116]
 - Adding a second southbound through lanes from 21st ST SE to 33rd ST SE. [CP2116]
 - Adding a two-way left turn lane south of 33rd ST SE [CP2315]

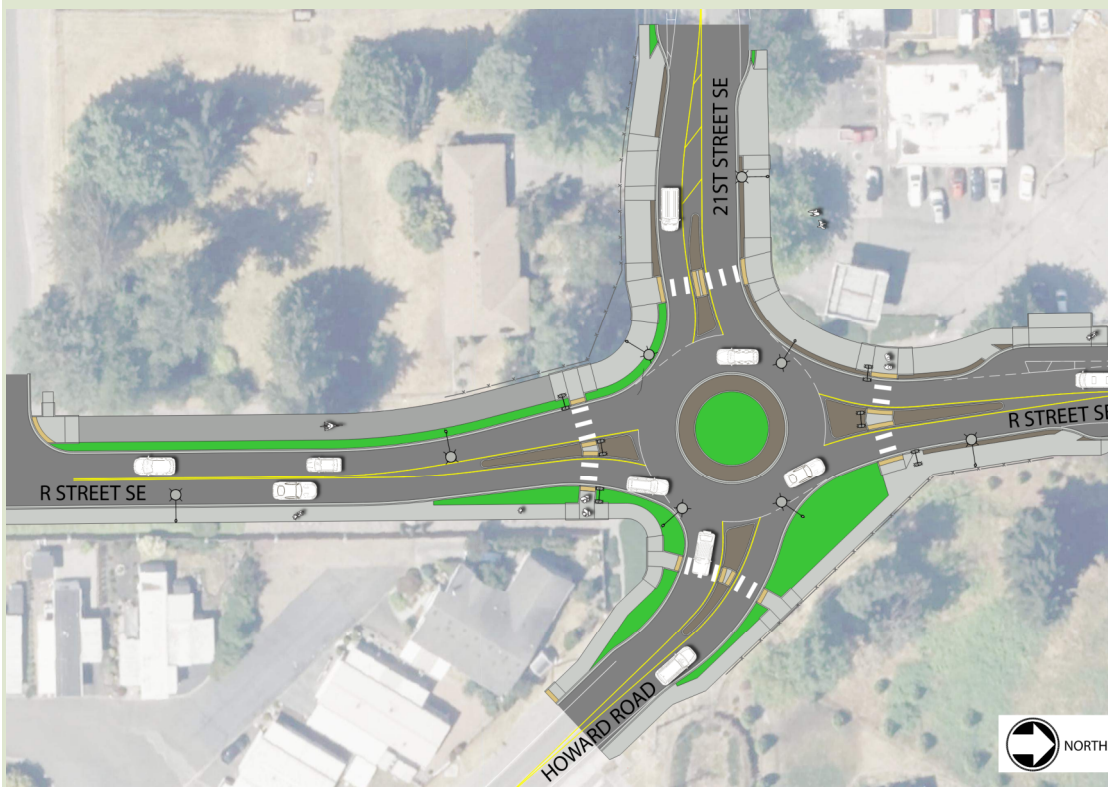
SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION



R STREET SE PROJECTS

SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION

CP2308 - PROJECT SCOPE



- A single-lane roundabout
- New roadway pavement
- Pedestrian crossings with pedestrian-activated flashing beacons
- Multi-use pathway
- Improved streetlighting system
- Upgrades to aging water system and storm drainage infrastructure

SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION

CP2308 - PROPERTY NEEDS

- Property rights needed from 2 different properties.
- All property rights needed are partial takings along the street frontage. No full takes or relocations.
- Needed property rights includes:
 - Permanent right-of-way
 - Temporary construction easements

SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION

WHY IS ORDINANCE NEEDED?

- The R St SE/21st St SE Roundabout project provides public benefit by:
 - Improve traffic flow through the intersection and ease congestion.
 - Providing convenient and comfortable access for non-motorized users.
 - Improving safety for all users (vehicles, pedestrians, and cyclists).
- If negotiations fail the condemnation ordinance helps pursue timely acquisition of property rights.
- Minimize the risk of delaying the project.

SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION

CP2308 - PROJECT SCHEDULE

Design and Permitting

2024

2025

2026

Property Acquisition

2024

2025

2026

Construction (depending on
property acquisition process)

2024

2025

2026

SERVICE • ENVIRONMENT • ECONOMY • CHARACTER • SUSTAINABILITY • WELLNESS • CELEBRATION

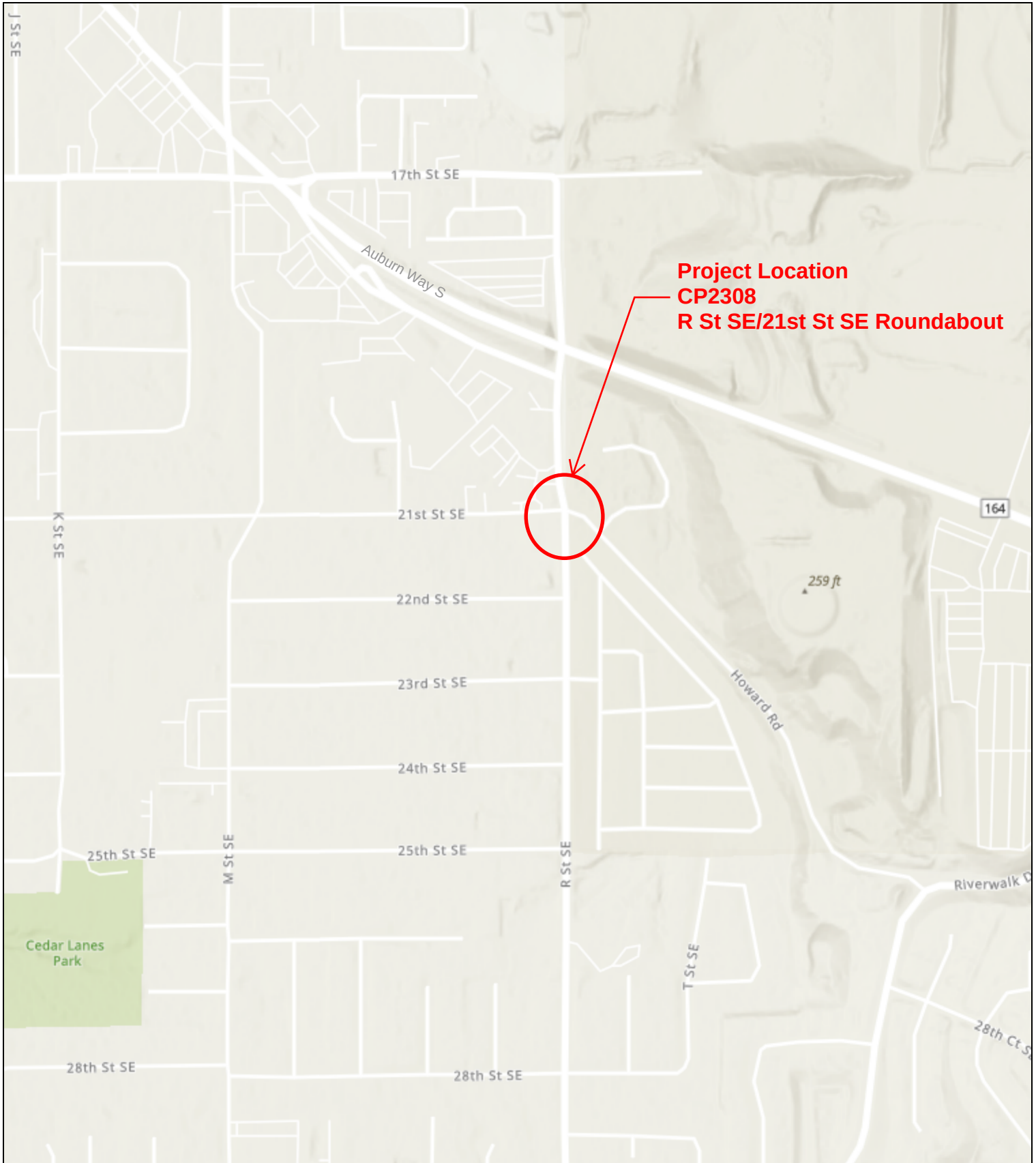
NEXT STEPS

- Required formal notices sent to property owners
- Newspaper publication
- Consideration and adoption of Ordinance 7013 on February 17th
- Continued with initiation of negotiations
- Negotiations, settlements, and closings
- File condemnation petition(s) only if necessary and only when needed

- Questions?

R St SE & 21st St SE Roundabout Map

Printed On: 2/27/2023
Map created by City of Auburn eGIS

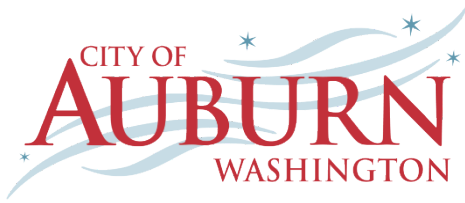


0 500 1000
ft
WGS84 Web Mercator (Auxiliary Sphere)

1: 9028



Information shown is for general reference purposes only and does not necessarily represent exact geographic or cartographic data as mapped. The City of Auburn makes no warranty as to its accuracy.



AGENDA BILL APPROVAL FORM

Agenda Subject:

Ordinance No. 7011 (Thomas) (20 Minutes)

An Ordinance amending Chapters 2.46 "Hearing Examiner"; 3.41 "Solid Waste Garbage Utility Tax"; 3.53 and 3.54 "Business and Occupation Tax and Square Footage Tax" and the corresponding "Administrative Codes"; 3.62 "Administrative Code for Certain City Taxes"; and 3.88 "Utility Services" of the Auburn City Code

Meeting Date:

January 26, 2026

Department:

Finance

Attachments:

Ordinance No. 7011, Ordinance No. 7011 Exhibit A - Chapter 2.46 ACC, Ordinance No. 7011 Exhibit B - Chapter 3.41 ACC, Ordinance No. 7011 Exhibit C - Chapter 3.53 ACC, Ordinance No. 7011 Exhibit D -Chapter 3.54 ACC, Ordinance No. 7011 Exhibit E - Chapter 3.62 ACC, Ordinance No. 7011 Exhibit F - Chapter 3.88 ACC

Budget Impact:**Administrative Recommendation:**

For discussion only.

Background for Motion:**Background Summary:**

Over the past several years, the City's tax division has continued to reach out with education and support to the business community. There have been many instances where the City's Code does not provide clear direction for certain types of businesses. When those instances arise, the City has worked closely with businesses to understand the nature of their operations and to make the appropriate amendments to City Code to add the clarity necessary. Ordinance No. 7011 proposes several amendments:

ACC 12.46. HEARING EXAMINER (Exhibit A)

- 2.46.035 (B) — Adding references to 3.54 and 3.62 Tax Administrative Chapters. Clarifying the Hearing Examiner process for these tax Chapters.

ACC 3.41. SOLID WASTE GARBAGE UTILITY TAX (Exhibit B)

- Edit definition of “Recycling” allowing tax exclusion for beneficially re-used materials, adding greater clarity and precision in the administration and implementation of the City's Solid Waste Garbage Utility Tax.

ACC 3.53. BUSINESS AND OCCUPATION TAX (Exhibit C)

1. Re-title ACC 3.53 to add clarity that the Code applies both Business and Occupation Tax (gross receipts tax) and square footage tax.
2. Amend Section 3.53.040 to adjust threshold for gross receipts tax to \$4,000 from \$2,000.
3. Add language to Section 3.53.100 to add clarity business revenue taxable under other business excise taxes in ACC are not also subject to the gross receipts tax.

ACC 3.54. BUSINESS AND OCCUPATION TAX ADMINISTRATIVE CODE (Exhibit D)

1. Re-title ACC 3.54 to add clarity that the Code applies both Business and Occupation Tax (gross receipts tax) and square footage tax.
2. ACC Section 3.54.060 is in need of updates to make licensing thresholds consistent across the Auburn City Code and to allow for communication via electronic methods (email).

ACC 3.62. OTHER TAX ADMINISTRATIVE CODE (Exhibit E)

1. ACC Section 3.62.020 needs to be amended to become consistent with other sections of relevant Code pertaining to filing threshold requirements.

ACC 3.88. ELECTRIC UTILITY TAX (Exhibit F)

1. ACC 3.88.035 and 3.88.050 amends and clarifies definitions to account for electrical vehicles (EV) charging station(s) and EV charging station taxability.

Councilmember: Hanan Amer

Staff: Jamie Thomas

ORDINANCE NO. 7011

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON AMENDING CHAPTERS 2.46 "HEARING EXAMINER"; 3.41 "SOLID WASTE GARBAGE UTILITY TAX"; 3.53 AND 3.54 "BUSINESS AND OCCUPATION TAX AND SQUARE FOOTAGE TAX" AND THE CORRESPONDING "ADMINISTRATIVE CODES"; 3.62 "ADMINISTRATIVE CODE FOR CERTAIN CITY TAXES"; AND 3.88 "UTILITY SERVICES" OF THE AUBURN CITY CODE

WHEREAS, Chapter 2.46 of the Auburn City Code (ACC) provides for the administrative provisions of the Hearing Examiner within the City;

WHEREAS, ACC Section 2.46.035, which discusses Powers and Areas of Jurisdiction related to the appeal decisions, is lacking a reference to appeals arising out of the City's Business and Occupation Tax (B&O) and Square Footage Tax, Chapters 3.53 and 3.54 ACC, and arising out of the City's Administrative Code for Certain City Taxes, Chapter 3.62 ACC; and

WHEREAS, Chapter 3.41 ACC imposes a tax on solid waste utility activities within the City; and

WHEREAS, ACC Section 3.41.011 currently lacks a tax exclusion for materials that are re-used, which exclusion would provide greater clarity and precision in the administration and implementation of the City's Solid Waste Garbage Utility Tax; and

WHEREAS, Chapter 3.53 ACC imposes a Business and Occupation (B&O) tax and a Square Footage tax within the City; and

WHEREAS, ACC Sections 3.53.040 and .100 are in need of updates to improve clarity and precision in the administration and implementation of the City's B&O tax and Square Footage tax; and

WHEREAS, Chapter 3.54 ACC provides the administrative provisions for the imposition of B&O taxes and of Square Footage taxes within the City; and

WHEREAS, ACC Section 3.54.060 is in need of updates to make licensing thresholds consistent across the Auburn City Code and to allow for communication via electronic methods (email); and

WHEREAS, Chapter 3.62 ACC provides the administrative provisions for the imposition of utility, admission, gambling, and other taxes within the City; and

WHEREAS, ACC Section 3.62.020 requires an amendment to be consistent with other sections of relevant code pertaining to filing threshold requirements; and

WHEREAS, Chapter 3.88 ACC imposes a tax on utility activities within the City; and

WHEREAS, ACC Sections 3.88.035, .040, and .050 are in need of updates to account for electrical vehicles (EV) charging station(s) and EV charging stations taxability; and

WHEREAS, if amended, the City tax code will provide clarity, allowing for greater precision to implement and administer tax laws, which is in the best interest of the City and its taxpayers.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, DO ORDAIN as follows:

Section 1. Amendments to City Code. Chapter 2.46 ACC is hereby amended to read as set forth in Exhibit A attached to this Ordinance.

Section 2. Amendments to City Code. Chapter 3.41 ACC is hereby amended to read as set forth in Exhibit B attached to this Ordinance.

Section 3. Amendments to City Code. Chapter 3.53 ACC is hereby amended to read as set forth in Exhibit C attached to this Ordinance.

Section 4. Amendments to City Code. Chapter 3.54 ACC is hereby amended to read as set forth in Exhibit D attached to this Ordinance.

Section 5. Amendments to City Code. Chapter 3.62 ACC is hereby amended to read as set forth in Exhibit E attached to this Ordinance.

Section 6. Amendments to City Code. Chapter 3.88 ACC is hereby amended to read as set forth in Exhibit F attached to this Ordinance.

Section 7. Implementation. The Mayor is authorized to implement those administrative procedures necessary to carry out the directives of this legislation.

Section 8. Severability. The provisions of this ordinance are declared to be separate and severable. The invalidity of any clause, sentence, paragraph, subdivision, section, or portion of this ordinance, or the invalidity of the application of it to any person or circumstance, will not affect the validity of the remainder of this ordinance, or the validity of its application to other persons or circumstances.

Section 9. Corrections. The City Clerk and the codifiers of this Ordinance are 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 10. Effective date. This Ordinance will take effect and be in force five days from and after its passage, approval, and publication as provided by law.

INTRODUCED: _____

PASSED: _____

APPROVED: _____

NANCY BACKUS, MAYOR

ATTEST:

APPROVED AS TO FORM:

Shawn Campbell, MMC, City Clerk

Jason Whalen, City Attorney

Published: _____

Chapter 2.46

HEARING EXAMINER

Sections:

- 2.46.010 Title.**
- 2.46.020 General objectives.**
- 2.46.030 Creation of the hearing examiner.**
- 2.46.035 Powers and areas of jurisdiction.**
- 2.46.040 Appointment and term.**
- 2.46.050 Removal.**
- 2.46.060 Qualifications.**
- 2.46.070 Examiner pro tempore – Duties.**
- 2.46.080 Hearing examiner – Conflict of interest.**
- 2.46.090 Freedom from improper influence.**
- 2.46.100 Applications and appeals.**
- 2.46.110 Report by department.**
- 2.46.120 Burden of proof.**
- 2.46.130 Public hearing.**
- 2.46.140 Examiner’s decision and recommendations – Findings required.**
- 2.46.150 Request for reconsideration.**
- 2.46.160 Appeal of final decisions.**
- 2.46.170 Hearing examiner’s recommendation.**
- 2.46.180 City council action.**
- 2.46.190 Review of chapter by city council.**

2.46.010 Title.

This chapter shall be hereafter known as the “hearing examiner” chapter and may be cited as such and will be hereinafter referred to as “this chapter.” (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.010.)

2.46.020 General objectives.

It is the general objective of this chapter to:

- A. Provide a single, efficient, integrated, land use regulatory decision-making process and public hearing system;
- B. Render land use regulatory decisions and recommendations to the city council;
- C. Provide a greater degree of due process in land use regulatory decision-making and public hearings;
- D. Separate land use policy formulation from land use policy administration processes;
- E. Provide an efficient and effective administrative adjudicatory system for review of contested administrative determinations. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.020.)

2.46.030 Creation of the hearing examiner.

The office of the hearing examiner, hereinafter referred to as “examiner,” is hereby created. The examiner shall interpret, review, and implement land use regulations as provided in this title and other ordinances, issues and matters as assigned, delegated and/or referred to the examiner. The term “examiner” shall likewise include the examiner pro tem. (Ord. 6442 § 31, 2012; Ord. 6185 § 8, 2008; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.030.)

2.46.035 Powers and areas of jurisdiction.

The hearing examiner shall have the power to receive and examine available information, conduct public hearings, prepare a record thereof and enter findings of fact, conclusions based upon those facts and enter decisions as provided by ordinance. Notwithstanding any other provision in the Auburn City Code, the hearing examiner’s areas of jurisdiction shall include those matters contained in this chapter.

- A. The decision of the hearing examiner on the following matters shall be final:

EXHIBIT A – ORD 7011

1. Appeals of assessed civil penalties. (ACC [1.25.065\(E\)](#))
2. Appeals regarding the city's decision on refunds from the construction sales tax exemption. (ACC [3.60.036\(F\)](#))
3. Appeals from the planning director's denial of an application for a multifamily tax exemption (MFTE). (ACC [3.94.070\(F\)](#))
4. Appeals from the planning director's denial of an extension of a conditional certificate for MFTE. (ACC [3.94.090\(B\)](#))
5. Appeals of a dangerous dog determination. (ACC [6.35.020\(D\)](#))
6. Appeals of a decision by the planning director regarding expansion of hours for construction noise. (ACC [8.28.010\(B\)\(8\)\(d\)](#))
7. Appeals of a decision by the city engineer regarding construction permits. (ACC [12.24.090\(C\)](#))
8. Appeals of a decision by the city engineer regarding undergrounding of utilities. (ACC [13.32A.130\(D\)](#))
9. Appeals of decisions by the building official or fire code official regarding building and code violations. (ACC [15.07.130](#))¹
10. Applications for a shoreline conditional use permit (ACC [16.08.010](#)) (note that, by statutes, the State Department of Ecology has final approval authority).

B. The decision of the hearing examiner on the following matters shall be final unless such decision is appealed consistent with ACC [2.46.160](#):

1. Appeals from denial, civil penalty suspension or revocation of a business license. (ACC [5.15.070](#))
2. Appeals from denial of a rental housing business license. (ACC [5.22.070\(D\)](#))
3. Appeals from revocation or notice of intent to revoke a rental housing business license. (ACC [5.22.090\(B\)](#))

4. Appeals arising out of the Tax Code. (ACC 3.54.170 and ACC 3.62.100).

C. The decision of the hearing examiner on the following matters shall be the final administrative decision of the city:

1. Appeals from the planning director's denial of a final certificate for multifamily property tax exemption (MFTE). (ACC [3.94.100\(G\)](#))
2. Appeals from the planning director's cancellation of a tax exemption for MFTE. (ACC [3.94.120\(C\)](#))
3. Appeals of a decision by the public works director regarding commute trip reductions. (ACC [10.02.120](#))
4. Appeals from denial of an adult entertainment establishment license, issuance or renewal. (ACC [5.30.070](#))
5. Appeals of a decision by the public works director regarding required public improvements. (ACC [12.64A.060](#))
6. Appeals of a decision by the public works director regarding system development charges. (ACC [13.41.070](#))
7. Hear and resolve tenant complaints against landlords regarding utility billing practices (third party billing). (ACC [13.52.050](#))
8. Appeals of a decision by the planning director on a relocation report and plan related to the closure of a mobile home park. (ACC [14.20.120](#))
9. Appeals of a decision by the floodplain administrator on floodplain development permits. (ACC [15.68.240](#))¹
10. Appeals of a decision by the landmarks and heritage commission on historical designations. (ACC [15.76.040](#))
11. Appeals of a decision by the SEPA responsible official on threshold determinations (ACC [16.06.250](#)) – public hearing needed.
12. Appeals from critical area review decisions. (ACC [16.10.140](#))

EXHIBIT A – ORD 7011

13. Applications for a reasonable use exception due to critical area regulations. (ACC [16.10.150](#))
14. Applications for a buffer width variance of critical areas regulations which exceeds 10 percent of a quantifiable standard (ACC [16.10.160](#)).
15. Applications for a public agency special exception to critical area regulations (ACC [16.10.170](#)).
16. Appeals from a decision of the planning director regarding boundary line adjustments (ACC [17.06.030](#)).
17. Applications for a preliminary plat (ACC [17.10.050](#)).
18. Applications for modification of standards and specifications related to a preliminary plat (ACC [17.18.010](#)).
19. Applications for alteration of any subdivision (ACC [17.20.030](#)).
20. Appeals from a decision of the planning director regarding site plan approval of a business park.
21. Applications for a special home occupation permit (ACC [18.60.040\(A\)](#)).
22. Applications for a surface mining permit (ACC [18.62.030](#)).
23. Appeals from a decision of the planning director regarding administrative use permits (ACC [18.64.020\(A\)](#)).
24. Applications for a conditional use permit (ACC [18.64.020\(B\)](#)).
25. Applications for a variance (ACC [18.70.010](#)).
26. Appeals from a decision of the planning director regarding administrative variances (ACC [18.70.015](#)).
27. Applications for a special exception (ACC [18.70.020](#)).
28. Applications for a variance in the regulatory floodplain (ACC [18.70.025](#)).
29. Appeals from any administrative decision under ACC Title [18](#), Zoning (ACC [18.70.050](#)).

30. Appeals from a decision of the planning director regarding fire impact fees (ACC [19.06.080](#)).

31. Appeals from a decision of the director of parks and recreation regarding park impact fees (ACC [19.08.040](#)).

D. On the following matters, the hearing examiner shall enter findings of fact, conclusions of law, and recommendations to the city council:

1. Applications for vacating a subdivision or portion of a subdivision, or any land dedicated for public use, except rights-of-way associated with public streets (ACC [17.22.030](#)).

2. Application for a business park (conceptual approval).

3. Applications for a Site-Specific Rezone, Category 1 (ACC [18.68.030\(A\)\(1\)](#)).

4. Applications for major amendments to the Lakeland Hills PUD (ACC [18.76.130](#)). (Ord. 6969 § 1 (Exh. A), 2025; Ord. 6779 § 4, 2020; Ord. 6442 § 31, 2012.)

1 The appeal shall be processed and the hearing conducted according to the provisions of ACC [15.07.130](#).

2.46.040 Appointment and term.

The hearing examiner shall be appointed by the mayor and subject to confirmation by the Auburn city council. In the event that the appointed examiner is unable to perform the duties of office for whatever reason, or in the event of a vacancy in office, the mayor shall appoint an examiner pro tem who shall have the authorities herein provided. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.040.)

2.46.050 Removal.

The examiner or the examiner pro tem may be removed from office at any time by the mayor. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.050.)

2.46.060 Qualifications.

The examiner and the examiner pro tem shall be appointed solely with regard to their qualifications for the duties of the office, which shall include, but not be limited to, appropriate educational experience such as in urban planning, land use law and public administration. Wherever feasible, the mayor shall endeavor to appoint qualified candidates who reside in the Auburn area. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.060.)

2.46.070 Examiner pro tempore – Duties.

The examiner pro tem shall have the power to perform the duties of the hearing examiner whenever the hearing examiner is absent, has a conflict of interest, or otherwise so requests. The qualifications for hearing examiner pro tem are the same as for the hearing examiner. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.070.)

2.46.080 Hearing examiner – Conflict of interest.

The examiner shall not conduct or participate in any hearing or decision in which the examiner has a direct or indirect personal interest which might exert such influence upon the examiner that might interfere with their decision-making process. Any actual or potential conflict of interest shall be disclosed by the hearing examiner to the parties immediately upon discovery of such conflict.

Participants appearing before the hearing examiner have the right, insofar as possible, to have the examiner free from personal interest or prehearing contacts on land use regulatory matters considered by them. It is recognized that there is a countervailing public right to free access to public officials on any matter. If such personal interest or prehearing contact impairs the examiner's ability to act on the matter, the hearing examiner shall state and shall abstain therefrom to the end that the proceeding is fair and has the appearance of fairness, unless all parties agree in writing to have the matter heard by said examiner. If all parties do not agree and the hearing examiner must abstain, the hearing examiner shall assign the matter to a hearing examiner pro tem to sit in the hearing examiner's stead. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.080.)

2.46.090 Freedom from improper influence.

No city council member, city official, or any other person shall attempt to interfere with or improperly influence the examiner or examiner pro tempore in the performance of their designated duties. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.090.)

2.46.100 Applications and appeals.

Applications and appeals requiring a determination by the hearing examiner shall be filed with the department that has responsibility for the ordinance that is the subject of the application or appeal.

A. Applications requiring a hearing examiner decision shall be scheduled for hearing promptly upon notification by the responsible department that the application is complete and ready for scheduling.

B. Promptly following receipt of a timely appeal, the hearing examiner shall schedule a hearing consistent with the requirements of the applicable ordinance(s) and these rules. (Ord. 6442 § 31, 2012; Ord. 4229 § 2, 1987. Formerly 18.66.110.)

2.46.110 Report by department.

When a matter identified in ACC [2.46.035](#) has been set for public hearing, the responsible department shall coordinate and assemble the comments and recommendations of other city departments and other governmental agencies having an interest in the subject application and shall prepare a report summarizing the issues involved, and the responsible department's findings and recommendation. This report shall be transmitted to the examiner at least four calendar days prior to the scheduled hearing. Copies of this report shall be mailed to the applicant prior to the hearing and shall be made available to the public for the cost of reproduction prior to the scheduled hearing. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.120.)

2.46.120 Burden of proof.

Unless otherwise provided for in this code, the burden of proof before the hearing examiner shall be as follows:

A. *Appeal Hearings.* The applicant/appellant shall have the burden of proof, by a preponderance of the evidence, as to material factual issues except where applicable city code provisions or state law provides otherwise.

B. *Land Use Application Hearings.* For an application to be approved, a preponderance of the evidence presented at the hearing must support the conclusion that the application meets the legal decision criteria that apply.

C. *Dangerous Dog Appeals.* For appeals of a potentially dangerous dog and/or dangerous dog determination, the city shall have the burden of proving, by a preponderance of the evidence, that the animal at issue meets this code's definition of a potentially dangerous dog or dangerous dog.

D. *Code Enforcement Hearings.* The city shall have the burden of proving, by a preponderance of the evidence, that a code violation has occurred and that the proposed corrective action is reasonable. (Ord. 6965 § 1 (Exh. A), 2025; Ord. 6442 § 31, 2012.)

2.46.130 Public hearing.

A. Before rendering a decision or recommendation on any application for which a public hearing is required, the examiner shall hold a public hearing thereon. Unless otherwise required by the Auburn City Code, all hearings conducted by the examiner shall be open record hearings. Notice of the place and time of the public hearing shall be given as provided in the ordinance governing the application. If none is specifically set forth, the following notice requirements shall be followed:

1. Be given not less than 10 days prior to the date of the hearing;
2. Set forth the time, place and purpose of such hearing;
3. Be provided in accordance with the requirements of ACC [14.07.040](#).

- B. The examiner shall have the power to prescribe rules and regulations for the conduct of hearings under this chapter subject to review by the city council and to administer oaths and preserve order.
- C. At the close of the testimony the examiner may close the public hearing, continue the hearing to a time and date certain, or close the public hearing pending the submission of additional information on or before a date certain.
- D. Until a final action on the application is taken, the examiner may dismiss the application for failure to diligently pursue the application after notice is given to all parties of record.
- E. If a project consists of different actions which require separate hearings to be held for each action, one consolidated hearing shall be held as required by ACC Title [14](#). (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.130.)

2.46.140 Examiner's decision and recommendations – Findings required.

- A. Unless the time is extended pursuant to this section, within 10 working days of the conclusion of a hearing, or the date set for submission of additional information pursuant to this chapter, the examiner shall render a written decision, including findings from the record and conclusions therefrom, and shall transmit a copy of such decision by regular mail, postage prepaid, to the applicant and other parties of record in the case who have requested notice of the decision at the public hearing. The person mailing the decision shall prepare an affidavit of mailing, in standard form, and the affidavit shall become a part of the record of the proceeding. In the case of applications requiring city council approval, the examiner shall transmit their decision to the city council.
- B. In extraordinary cases, the time period for filing of the recommendation or the decision of the examiner may be extended for not more than 20 working days after the conclusion of the hearing if the examiner finds that the amount and the nature of the evidence to be considered, or receipt of additional information which cannot be made available within the normal decision period, require the extension. Notice of the extension, stating the reasons therefor, shall be sent to all parties of record in the manner set forth in this section for notification of the examiner's decision.

C. *Conditions.* When acting on land use matters, the examiner's recommendation or decision may be to grant or deny the application, or the examiner may require of the applicant such conditions, modifications and restrictions as the examiner finds necessary to make the application compatible with the environment and carry out the goals and objectives of the comprehensive plan, this title, the land division ordinance, other codes and ordinances of the city of Auburn, and the approved preliminary plat, if applicable. Conditions, modifications and restrictions which may be imposed shall be founded in the body of legislation approved by the city council. Performance bonds may be required to insure compliance with the conditions, modifications and restrictions.

D. *Termination of Decision.* The city declares that circumstances surrounding land use decisions change rapidly over a period of time. In order to assure the compatibility of a decision with current needs and concerns, any such decision shall be limited in duration, unless the action or improvements authorized by the decision are implemented promptly. Any application, except a rezone, approved pursuant to this chapter shall be implemented within two years of such approval unless other time limits are prescribed elsewhere. Any application which is not so implemented shall terminate at the conclusion of that period of time and become null and void. The examiner may grant one extension of time for a maximum of one year for good cause shown. The burden of justification shall rest with the applicant. For large-scale or phased projects the examiner may at the time of approval or recommendation set forth time limits for expiration which exceed those prescribed in this section for such extended time limits as are justified by the record of the action. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.140.)

2.46.150 Request for reconsideration.

The responsible director or an interested party affected by the final decision or recommendation of the examiner who asserts that the hearing examiner based that recommendation or decision on an erroneous procedure, errors of law or fact, or error in judgment, which could not be reasonably available at the prior hearing, may make a written request for review by the examiner within seven calendar days after the written decision of the examiner has been rendered. The request for reconsideration shall set forth the specific errors relied upon by such appellant, and the examiner may, after review of the record, take further action as the examiner deems proper. The examiner may request further argument which shall

be provided within 10 calendar days of the examiner's request. The examiner's written decision on the request for consideration shall be transmitted to all parties of record within 10 working days of receipt of the request for reconsideration or receipt of the additional argument requested, whichever is later. The date of the hearing examiner's final decision for appeal purposes shall be construed as the date of the hearing examiner's decision on the reconsideration request. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.150.)

2.46.160 Appeal of final decisions.

Any interested party affected by the hearing examiner's written final decision may appeal the decision to superior court consistent with any applicable court rules and state law requirements or restrictions. Where state law and court rules do not provide for an appeal mechanism to superior court, an interested party may seek a writ consistent with any applicable state law requirements or any other relief provided for by law. (Ord. 6969 § 1 (Exh. A), 2025; Ord. 6442 § 31, 2012; Ord. 6185 § 7, 2008; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.160.)

2.46.170 Hearing examiner's recommendation.

A. For actions requiring the hearing examiner's recommendation as provided by ordinance, the examiner's recommendation shall be forwarded to the city council within 10 working days of the examiner's decision. The recommendation shall be placed on the next agenda of the city council. The city council upon its review of the record may:

1. Affirm the recommendation;
2. Remand the recommendation to the hearing examiner;
3. Schedule a closed record public hearing before the city council.

B. Any aggrieved person may request the city council to conduct its own closed record hearing. Upon its own closed record hearing the city council may affirm, reject, or modify the hearing examiner's recommendation or take whatever action it deems appropriate pursuant to law. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.170.)

2.46.180 City council action.

Any application requiring action by the city council shall be evidenced by minute entry unless otherwise required by law. When taking any such final action, the city council shall make and enter findings of fact from the record and conclusions therefrom which support its action. Unless otherwise specified, the city council shall be presumed to have adopted the hearing examiner's findings and conclusions.

A. All applications requiring city council action shall be placed on the city council's agenda for consideration.

B. The action of the city council approving, modifying or rejecting the hearing examiner's decision or recommendation shall be final and conclusive, subject to any writ of review pursuant to law. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.180.)

2.46.190 Review of chapter by city council.

The city council may on an annual basis review the content and effect of this chapter on the city of Auburn and its citizens. The method of review may include a public hearing open to all interested citizens. The city council after review and consideration shall at that time decide to modify, repeal, or retain all of or part of this chapter. (Ord. 6442 § 31, 2012; Ord. 4840 § 1, 1996; Ord. 4229 § 2, 1987. Formerly 18.66.190.)

The Auburn City Code is current through Ordinance 6983, passed July 21, 2025.

Disclaimer: The city clerk's office has the official version of the Auburn City Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.auburnwa.gov](http://www.auburnwa.gov)

[Hosted by General Code.](#)

Chapter 3.41

SOLID WASTE GARBAGE UTILITY TAX

Sections:

- 3.41.010** **Garbage and solid waste utility tax created.**
- 3.41.011** **Definitions.**
- 3.41.012** **Administration and collection of tax.**
- 3.41.013** **Deductions.**
- 3.41.014** ***Repealed.***
- 3.41.015** ***Repealed.***
- 3.41.020** ***Repealed.***

3.41.010 Garbage and solid waste utility tax created.

- A. There is hereby levied upon and shall be collected from every person engaging in or carrying on the solid waste collection business and every business enterprise or other entity engaged in handling solid waste, a tax equal to 11.5 percent of the total gross income from such business conducted within the city.
- B. The finance director is directed to collect this tax and to pay the collected funds into the city's general expense fund, subject to subsection [C](#) of this section.
- C. On and after January 1, 2023, the finance director shall allocate two and one-half percent of the tax revenue received under this section for the purpose of acquiring, investing in, constructing, improving, providing, operating, preserving, maintaining and/or funding transportation improvements in the city.
- D. The tax rate in subsection [A](#) of this section shall automatically revert to nine percent if the state of Washington provides the city's arterial street preservation fund with a long-term sustainable funding source that is sufficient to maintain the city's arterial street system's pavement condition index (PCI) at an average of 70 PCI out of a score of 100 PCI for the foreseeable future.

E. Pursuant to RCW [35.58.560](#), nothing in this section shall be intended or construed to impose a tax on any county owned or operated solid waste facility. (Ord. 6964 § 1 (Exh. A), 2025; Ord. 6882 § 2, 2022; Ord. 6872 § 1 (Exh. A), 2022; Ord. 6822 § 2, 2021; Ord. 6801 § 2, 2020; Ord. 6785 § 2, 2020; Ord. 6170 § 2, 2008; Ord. 5700 § 1, 2002; Ord. 5671 § 1, 2002; Ord. 4393, 1989; Ord. 4179 § 2, 1986.)

3.41.011 Definitions.

The following definitions apply throughout this chapter:

- A. “Compostables” means yard debris, shredded compostable mixed paper, and food scraps separately or combined.
- B. “Food scraps” means all compostable pre- and post-consumer organic wastes, such as whole or partial pieces of produce, meats, bones, cheese, bread, cereals, coffee grounds or eggshells, and food-soiled paper such as paper napkins, paper towels, paper plates, coffee filters, paper take-out boxes, pizza boxes, or other paper or biodegradable products.
- C. “Garbage” means all putrescible and nonputrescible solid and semi-solid wastes, including, but not limited to, rubbish, ashes and discarded commodities. The term “garbage” shall not include special wastes, swill, construction/demolition materials segregated from other wastes, or source-separated recyclables and compostables.
- D. “Hazardous substances” means any liquid, solid, gas, or sludge, including any material, substance, product, commodity, or waste, regardless of quantity, that exhibits any of the characteristics or criteria of hazardous waste. “Hazardous substances” also includes any item or substance deemed a hazardous waste or hazardous substance under Chapter [70A.300](#) RCW.
- E. “Hazardous waste” means and includes all dangerous and extremely hazardous waste, including substances composed of both radioactive and hazardous components.
- F. “Putrescible waste” means solid waste which contains material capable of being readily decomposed by microorganisms.
- G. “Recyclables” means certain reclaimable materials that are separated from garbage by the generator for recycling or reuse, including, but not limited to, paper fibers, metals, glass, plastics, organics and other materials; except those materials that cannot be changed from

its/their original state and are being re-used multiple times without any modification to its/their form and substance.

H. “Recycling” means any process by which solid waste materials are transformed into reusable resources or reusing waste materials and extracting valuable materials from a waste stream.

I. “Solid waste” means garbage, recyclables, compostables, and special waste.

J. “Solid waste collection service” means receiving solid waste for transfer, processing, treatment, recycling, storage, or disposal including, but not limited to, all collection services, public or private dumps, transfer stations, and similar operations.

K. “Special waste” means any discarded material from a nonresidential source including: process sludges, waste from a pollution control process, waste containing free liquids, unknown chemical containing equipment removed from service, residue from the cleanup of a spill of a waste chemical, contaminated residuals from the cleanup of a facility associated with chemical waste, off-specifications and outdated commercial products or chemicals, friable asbestos, asbestos-bearing process waste, untreated medical waste, treated medical waste, residues/sludges from septic tanks, incinerator ash, oil, paint and emission control filters. Special waste also includes hazardous waste and hazardous substances.

L. “Swill” means and includes every waste accumulation of animal, fruit or vegetable matter, liquid or otherwise, that attends the preparation, use, cooking, dealing in or storing of meat, fish, fowl, fruit and vegetables, except coffee grounds.

M. “Yard debris” means leaves, grass clippings of woody as well as fleshy plants. Nonflocked Christmas trees are acceptable as yard debris if cut up and bundled. Material larger than four inches in diameter or four feet in length is excluded. Degradable string or twine, not nylon or other synthetic material, shall secure bundles of yard debris. (Ord. 6964 § 1 (Exh. A), 2025; Ord. 6921 § 2 (Exh. B), 2023; Ord. 6872 § 2 (Exh. A), 2022.)

3.41.012 Administration and collection of tax.

The tax imposed by this chapter shall be administered and collected in accordance with Chapter [3.62](#) ACC. (Ord. 6964 § 1 (Exh. A), 2025; Ord. 6921 § 2 (Exh. B), 2023; Ord. 6872 § 2 (Exh. A), 2022.)

3.41.013 Deductions.

A. Taxpayers may deduct from gross receipts any revenues derived from business that state or federal law prohibits the city from taxing.

B. Solid waste collection businesses may deduct from gross receipts the amount of excise taxes the business collects and remits pursuant to Chapter [82.18](#) RCW. (Ord. 6964 § 1 (Exh. A), 2025; Ord. 6921 § 2 (Exh. B), 2023; Ord. 6872 § 2 (Exh. A), 2022.)

3.41.014 Overpayment of tax.

Repealed by [Ord. 6921](#). **3.41.015 Special internal tax created.**

Repealed by [Ord. 6801](#). **3.41.020 Levy and collection of tax.**

Repealed by [Ord. 6801](#). **The Auburn City Code is current through Ordinance 6983, passed July 21, 2025.**

Disclaimer: The city clerk's office has the official version of the Auburn City Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.auburnwa.gov](http://www.auburnwa.gov)

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Chapter 3.53

SQUARE FOOTAGE TAX AND BUSINESS AND OCCUPATION TAX AND SQUARE FOOTAGE TAX

...

3.53.040 Imposition of the tax – Tax or fee levied.

Except as provided in subsection [C](#) of this section, effective January 1, 2022, at 12:01 a.m. there is hereby levied upon and shall be collected from every person a tax for the act or privilege of engaging in business activities within the city of Auburn, whether the person's office or place of business be within or without the city. The tax shall be in amounts to be determined by application of rates against gross proceeds of sale, gross income of business, or value of products, including by-products, as the case may be, as follows:

A. Gross Receipts Tax.

1. Upon every person engaging within the city in business as an extractor; as to such persons, the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, extracted within the city for sale or for commercial or industrial use, multiplied by the rate of 0.100 of one percent (0.001). The measure of the tax is the value of the products, including by-products, so extracted, regardless of the place of sale or the fact that deliveries may be made to points outside the city.
2. Upon every person engaging within the city in business as a manufacturer; as to such persons, the amount of the tax with respect to such business shall be equal to the value of the products, including by-products, manufactured within the city, multiplied by the rate of 0.100 of one percent (0.001). The measure of the tax is the value of the products, including by-products, so manufactured, regardless of the place of sale or the fact that deliveries may be made to points outside the city.
3. Upon every person engaging within the city in the business of making sales at wholesale; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business multiplied by the rate of 0.180 of one percent (0.0018).

4. Upon every person engaging within the city in the business of making sales at retail; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business multiplied by the rate of 0.050 of one percent (0.0005).
5. Upon every person engaging within the city in the business of (a) printing, (b) both printing and publishing newspapers, magazines, periodicals, books, music, and other printed items, (c) publishing newspapers, magazines and periodicals, (d) extracting for hire, and (e) processing for hire; as to such persons, the amount of tax on such business shall be equal to the gross income of the business multiplied by the rate of 0.100 of one percent (0.001).
6. Upon every person engaging within the city in the business of making sales of retail services; as to such persons, the amount of tax with respect to such business shall be equal to the gross proceeds of sales multiplied by the rate of 0.150 of one percent (0.0015).
7. Upon every other person engaging within the city in any business activity other than or in addition to those enumerated in the above subsections; such persons shall report gross receipts under the “service and other tax” classification, and the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of 0.100 of one percent (0.001). This classification includes (among others, without limiting its scope and whether or not title to material used in the performance of such business passes to another by accession, merger or other than by outright sale): persons engaged in the business of developing or producing custom software or of customizing canned software, persons producing royalties or commissions, and persons engaged in the business of rendering any type of service which does not constitute a sale at retail, a sale at wholesale, or a retail service.
8. Lottery commissions are commissions received from the sales of lottery and scratch tickets to a consumer. Taxpayers must report commissions received from such sales on the excise tax return under service and other B&O tax classification. Lottery payouts do not qualify for the payouts deduction.
9. Persons otherwise subject to the “service and other tax” classification who engage in business in multiple jurisdictions shall report their service income under the “service and other apportionment” tax classification, and shall allocate their gross receipts in

accordance with ACC [3.53.080](#) by using the city's service income apportionment supplemental form.

B. *Square Footage Tax*. This subsection B applies to any business that uses warehouse space within the city in the course of or in the furtherance of engaging in business, regardless of any business activity tax classifications in subsection [A](#) of this section.

1. Upon every person who leases, owns, occupies, or otherwise maintains a warehouse or outdoor warehouse within the city for purposes of engaging in business activities in the city there shall be a tax measured by the number of square feet of business warehouse floor space or outdoor warehouse space. The amount of the tax shall be equal to \$0.10 for each quarterly period of a calendar year for each square foot of warehouse or outdoor warehouse floor space that is leased, owned, occupied, or otherwise maintained within the city during the reporting period, calculated to the nearest square foot.
2. For purposes of this subsection, “warehouse” means every structure or any part thereof that is used for the storage of merchandise, goods, wares, commodities, inventory, materials, equipment or other items (whether or not for compensation) in furtherance of engaging in business, including but not limited to “storage warehouses,” “cold storage warehouses” and “automobile storage garage” as defined in ACC [3.53.020\(XX\)](#).
3. For purposes of this subsection, “outdoor warehouse” means an area that is outdoors and primarily used for the storage of merchandise, goods, wares, commodities, inventory, materials, equipment or other items (whether or not for compensation) in furtherance of engaging in business.
4. For purposes of this subsection, the square footage of a business warehouse shall be computed by measuring to the inside finish of permanent outer building walls and shall include space used by columns and projections necessary to the building. Square footage shall not include stairs, elevator shafts, flues, pipe shafts, vertical ducts, heating or ventilation shafts, janitor closets, and electrical or utility closets.
5. For purposes of this subsection, outdoor warehouse space is measured based on the entire space used for outdoor warehousing and is not measured solely based on the size of the goods, wares, merchandise, or commodities that are being stored. The square footage of an outdoor warehouse shall only include those areas used and/or intended to be used for the storage of goods, wares, merchandise, commodities, inventory, materials,

equipment, or other items (whether or not for compensation) in furtherance of engaging in business.

Square footage shall not include: areas used only for employee, customer, or visitor parking; dock high loading areas; buildings or areas used only for retail floor space or rentals to consumers; landscaped areas; storm water facilities; maneuvering areas or drive aisles; areas used only for garbage or recycling pickup; rights-of-way; or other areas clearly not used for the storage of items described in this subsection.

6. Persons with more than one business warehouse or outdoor warehouse within the city must include all business warehouse floor space and outdoor warehouse space for all locations within the city. When a person rents space to another person, the person occupying the rental space is responsible for the square footage business tax on that rental space. Space rented for the storage of goods in a warehouse or outdoor warehouse where no walls or other barriers separate the goods, and where the exclusive right of possession in the space is not held by the person to whom the space is rented, shall be included in the business warehouse floor space of the person that operates the business warehouse, and not by the person renting the warehouse space.

7. If the square footage tax imposed in this subsection B is equal to or less than the gross receipts tax imposed in subsection [A](#) of this section, no square footage tax will be due. If the square footage tax imposed in this subsection B exceeds the gross receipts tax imposed in subsection [A](#) of this section, the square footage tax will be due, but no gross receipts tax will be due. The taxpayer shall remit the tax due on the higher of the two categories, but not both, under subsections [A](#) and [B](#) of this section.

C. Gross Receipt and Square Footage Tax Thresholds.

1. *Gross Receipts Threshold.* The gross receipts tax imposed in this section shall not apply to any person whose company-wide gross proceeds of sales, gross income of the business, and value of products, including by-products, as the case may be, from all activities during any calendar year is equal to or less than \$500,000, nor shall it apply to any person who does not maintain a place of business in the city whose annual value of products, gross proceeds of sales, or gross income of the business in the city is equal to or less than ~~\$42,000~~.

2. *Square Footage Threshold.* The square footage tax imposed in subsection [B](#) of this section shall not apply to any person unless that person's total area of business space within the city exceeds one of the following thresholds:

- a. Four thousand (4,000) taxable square feet of business warehouse space; or
- b. Two hundred sixty-one thousand three hundred sixty (261,360) taxable square feet (six acres) of outdoor warehouse space.

If the square footage tax applies, it applies to all business space leased, owned, occupied, or otherwise maintained by the taxpayer during the applicable reporting period. (Ord. 6943 § 2 (Exh. A), 2024; Ord. 6930 § 1 (Exh. A), 2024; Ord. 6898 § 1 (Exh. A), 2023; Ord. 6860 § 1 (Exh. A), 2022; Ord. 6814 § 1 (Exh. A), 2021.)

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3.53.100 Exemptions.

This section applies only to the gross receipts tax imposed in ACC [3.53.040\(A\)](#).

A. *Adult Family Homes.* This chapter does not apply to adult family homes as defined in ACC [3.53.020\(A\)](#) that are licensed or specifically exempt from licensing under DSHS rules.

B. *Daycare Provided by Churches.* This chapter shall not apply to amounts derived by a church that is exempt from property tax under RCW [84.36.020](#) from the provision of care for children for periods of less than 24 hours.

C. *Child Care Resource and Referral Services by Nonprofit Organizations.* This chapter does not apply to nonprofit organizations in respect to amounts derived from the provision of child care resource and referral services.

D. *Nonprofit Organizations That Are Guarantee Agencies, Issue Debt, or Provide Guarantees for Student Loans.* This chapter does not apply to gross income received by nonprofit organizations exempt from federal income tax under [26 USC 501\(c\)\(3\)](#), as hereafter amended, that:

- 1. Are guarantee agencies under the federal guaranteed student loan program or that issue debt to provide or acquire student loans; or

2. Provide guarantees for student loans made through programs other than the federal guaranteed student loan program.

E. *Nonprofit Organizations – Credit and Debt Services.* This chapter does not apply to nonprofit organizations in respect to amounts derived from provision of the following services:

1. Presenting individual and community credit education programs including credit and debt counseling;
2. Obtaining creditor cooperation allowing a debtor to repay debt in an orderly manner;
3. Establishing and administering negotiated repayment programs for debtors; or
4. Providing advice or assistance to a debtor with regard to subsection [\(E\)\(1\)](#), [\(E\)\(2\)](#), or [\(E\)\(3\)](#) of this subsection.

F. *Certain Fraternal and Beneficiary Organizations.* This chapter shall not apply to fraternal benefit societies or fraternal fire insurance associations, as described in RCW Title [48](#); nor to beneficiary corporations or societies organized under and existing by virtue of RCW Title [24](#), if such beneficiary corporations or societies provide in their bylaws for the payment of death benefits. This exemption is limited, however, to gross income from premiums, fees, assessments, dues or other charges directly attributable to the insurance or death benefits provided by such societies, associations, or corporations.

G. *Certain Corporations Furnishing Aid and Relief.* This chapter shall not apply to the gross sales or the gross income received by corporations which have been incorporated under any act of the Congress of the United States and whose principal purposes are to furnish volunteer aid to members of the armed forces of the United States and also to carry on a system of national and international relief and to apply the same in mitigating the sufferings caused by pestilence, famine, fire, floods, and other national calamities and to devise and carry on measures for preventing the same.

H. *Community Services Provided by DSHS.* This chapter shall not apply to the first \$2,000,000 in annual gross income received from DSHS by a business or organization otherwise subject to this chapter for the cost of care, maintenance, support and training of persons with developmental disabilities at nonprofit group training homes (as defined by Chapter [71A.22](#) RCW), or to the business activities of nonprofit organizations from the operation of

community services. For the purposes of this subsection, “the operation of community services” means performance of business activities of any kind on or off the premises of such nonprofit organizations which are performed for the primary purpose of:

1. Providing gainful employment or rehabilitation services to the handicapped as an interim step in the rehabilitation process for those who cannot be readily absorbed in the competitive labor market or during such time as employment opportunities for them in the competitive labor market do not exist; or

2. Providing evaluation and work adjustment services for handicapped individuals.

I. *Investments – Dividends From Subsidiary Corporations.* This chapter shall not apply to amounts derived by persons, other than those engaging in banking, loan, security or other financial businesses, from investments or the use of money as such, and also amounts derived as dividends by a parent from its subsidiary corporations.

J. The city of Auburn is exempt from the tax levied by this chapter.

K. *Gross Receipts Taxed Under Other Sections of This Code.* This chapter shall not apply to:

1. Any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of Chapter [3.88](#) ACC, Utility Services; or
2. Any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of Chapter [3.80](#) ACC, Gambling Activities.

L. *Credit Unions.* This chapter shall not apply to the gross income of credit unions organized under the laws of this state, any other state, or the United States.

M. *International Banking Facilities.* This chapter shall not apply to the gross receipts of an international banking facility. As used in this subsection, an “international banking facility” means:

1. A facility represented by a set of asset and liability accounts segregated on the books and records of a commercial bank whose principal office is located in this state, and which is incorporated and doing business under the laws of the United States or of this state;
2. A United States branch or agency of a foreign bank;
3. An Edge corporation organized under [12 USC 611](#) through [631](#); or

4. An agreement corporation having an agreement or undertaking with the Board of Governors of the Federal Reserve System under [12 USC 601](#) through [604a](#), that includes only international banking facility time deposits as defined in [12 CFR 204.8\(a\)\(2\)](#) and international banking facility extensions of credit as defined in [12 CFR 204.8\(a\)\(3\)](#).

N. *Insurance Business.* This chapter shall not apply to amounts received by any person who is an insurer or their appointed insurance producer upon which a tax based on gross premiums is paid to the state pursuant to RCW [48.14.020](#); and provided further, that the provisions of this subsection shall not exempt any bonding company from tax with respect to gross income derived from the completion of any contract as to which it is a surety, or as to any liability as successor to the liability of the defaulting contractor.

O. *Farmers – Agriculture.* This chapter shall not apply to any farmer in respect to amounts received from selling fruits, vegetables, berries, butter, eggs, fish, milk, poultry, meats or any other agricultural product that is raised, caught, produced or manufactured by such persons.

P. *Athletic Exhibitions.* This chapter shall not apply to any person in respect to the business of conducting boxing contests and sparring or wrestling matches and exhibitions for the conduct of which a license must be secured from the State Boxing Commission.

Q. *Racing.* This chapter shall not apply to any person in respect to the business of conducting race meets for the conduct of which a license must be secured from the Washington State Horse Racing Commission.

R. *Ride Sharing.* This chapter does not apply to any funds received in the course of commuter ride sharing or ride sharing for persons with special transportation needs in accordance with RCW [46.74.010](#).

S. *Employees.* This chapter shall not apply to any person in respect to the person's employment in the capacity as an employee or servant as distinguished from that of an independent contractor. For the purposes of this subsection, the definition of "employee" shall include those persons defined as employees in [26 USC 3121\(d\)](#), as now enacted or hereafter amended. A booth renter as defined in RCW [82.04.360\(3\)](#) is an independent contractor for purposes of this chapter.

T. *Amounts Derived From Sale or Rental of Real Estate.* This chapter shall not apply to gross proceeds derived from the sale of real estate. This, however, shall not be construed to allow an exemption of amounts received as commissions from the sale of real estate, nor as fees, handling charges, discounts, interest or similar financial charges resulting from, or relating to, real estate transactions. This chapter shall also not apply to amounts received for the rental of real estate if the rental income is derived from a contract to rent for a continuous period of 30 days or longer; however, effective April 1, 2026, the rental or lease of individual self-service storage space at self-storage facilities, regardless of duration, is subject to taxation under this Chapter.

U. *Mortgage Brokers' Third-Party Provider Services Trust Accounts.* This chapter shall not apply to amounts received from trust accounts to mortgage brokers for the payment of third-party costs if the accounts are operated in a manner consistent with RCW [19.146.050](#) and any rules adopted by the Director of Financial Institutions.

V. *Amounts Derived From Manufacturing, Selling or Distributing Motor Vehicle Fuel.* This chapter shall not apply to manufacturing, selling or distributing motor vehicle fuel, as the term "motor vehicle fuel" is defined in RCW [82.38.020](#) and exempt under RCW [82.38.280](#); provided, that any fuel not subjected to the state fuel excise tax, or any other applicable deduction or exemption, will be taxable under this chapter.

W. *Amounts Derived From Liquor, and the Sale or Distribution of Liquor.* This chapter shall not apply to liquor as defined in RCW [66.04.010](#) and exempt in RCW [66.08.120](#).

X. *Casual and Isolated Sales.* This chapter shall not apply to the gross proceeds derived from casual or isolated sales.

Y. *Accommodation Sales.* This chapter shall not apply to sales for resale by persons regularly engaged in the business of making retail sales of the type of property so sold to other persons similarly engaged in the business of selling such property where:

1. The amount paid by the buyer does not exceed the amount paid by the seller to the vendor in the acquisition of the article; and
2. The sale is made as an accommodation to the buyer to enable the buyer to fill a bona fide existing order of a customer or is made within 14 days to reimburse in kind a previous accommodation sale by the buyer to the seller.

Z. *Real Estate Brokers and Associated Brokers, Agents, or Salesmen.* This chapter does not apply to that portion of a real estate commission assigned to another brokerage office pursuant to the division of revenue between the originating brokerage office and a cooperating brokerage office on a particular transaction. Each brokerage office shall pay the tax upon its respective revenue share of the transaction. Furthermore, where a brokerage office has paid the business and occupation tax on the gross commission earned by that brokerage office, associate brokers, salesmen or agents within the same office shall not be required to pay the tax upon their share of the commission from the same transaction.

AA. *Taxes Collected as Trust Funds.* This chapter shall not apply to amounts collected by the taxpayer from third parties to satisfy third party obligations to pay taxes such as the retail sales tax, use tax, and admission tax.

BB. *Health Maintenance Organization, Health Care Service Contractor, Certified Health Plan.* This chapter does not apply to any health maintenance organization, health care service contractor, or certified health plan with respect to premiums or prepayments that are taxable under RCW [48.14.0201](#). However, per RCW [48.14.0201\(7\)](#), this exemption is not intended to, and shall not, impair the city's ability to impose a tax hereunder upon the health care services directly delivered by the employees of a health maintenance organization under Chapter [48.46](#) RCW.

CC. *Nonprofit Hospital.*

1. This chapter shall not apply to nonprofit hospitals (as "hospital" is defined in ACC [3.53.020\(Y\)](#)) to the extent that the nonprofit hospital's annual net operating income is less than \$10,000,000. For purposes of this subsection, "net operating income" shall mean income in an amount equal to:

- a. The organization's aggregate gross revenue generated from operating activities and services, less –
- b. Uncollectable debts and uncompensated services, and less –
- c. Total expenses related to operating activities.

Capital expenditures, debt service and noncash charges, such as depreciation of assets or amortization of financing costs, shall not be included in the calculation of net operating income.

2. Nonprofit hospitals exceeding \$10,000,000 in net operating income are not eligible for the exemptions within this subsection.

DD. *County, City, Town, School District, or Fire District Activity.* This chapter shall not apply to any county, city, town, school district, or fire district activity, regardless of how financed, other than a utility or enterprise activity as defined by the State Auditor pursuant to RCW [35.33.111](#) and [36.40.220](#) and upon which the tax imposed pursuant to this chapter had previously applied. Nothing contained in this section shall limit the authority of the city to authorize the imposition of such tax prospectively upon such activities as the city shall specifically designate.

EE. This chapter shall not apply to the gross income received by the United States or any instrumentality thereof, or by the state of Washington or any municipal subdivision thereof; provided, however, that the exemption contained in this subsection shall only apply to gross income which the city is prohibited from taxing pursuant to the terms of any federal or state law.

FF. This chapter shall not apply to any person conducting business in an area that becomes a part of the city by annexation in accordance with Chapter [35.10](#) or [35.13](#) RCW after this chapter's effective date. The exemption provided in this subsection shall expire at the end of the calendar quarter three years after the date of such annexation.

GG. On and after January 1, 2024, and until January 1, 2034, this chapter shall not apply to income received by any person for engaging in any activities described in RCW [82.04.759](#).

HH. Gross receipts taxed under other Auburn Municipal Code sections. This Chapter 3.53 shall not apply to any person in respect to a business activity in which tax liability is specifically imposed under the provisions of Chapters 3.40, 3.41, 3.42, 3.80, 3.84, and 3.88 ACC.

(Ord. 6898 § 1 (Exh. A), 2023; Ord. 6860 § 1 (Exh. A), 2022; Ord. 6845 § 1, 2021; Ord. 6814 § 1 (Exh. A), 2021.)

The Auburn City Code is current through Ordinance 7002, passed October 6, 2025.

Disclaimer: The city clerk's office has the official version of the Auburn City Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

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Chapter 3.54

BUSINESS AND OCCUPATION TAX ADMINISTRATIVE CODE FOR BUSINESS AND OCCUPATION TAX AND FOR SQUARE FOOTAGE TAX

Sections:

- 3.54.010 Purpose.
- 3.54.020 Application of chapter stated.
- 3.54.030 Definitions.
- 3.54.040 Definitions – References to Chapter 82.32 RCW.
- 3.54.050 Registration/license requirements.
- 3.54.060 When due and payable – Reporting periods – Quarterly and annual returns – Threshold provisions or relief from filing requirements – Computing time periods – Failure to file returns.
- 3.54.070 Payment methods – Mailing/[Electronic submission](#) returns or remittances – Time extension – Deposits – Recording payments – Payment must accompany return – NSF checks.
- 3.54.080 Records to be preserved – Examination – Estoppel to question assessment.
- 3.54.090 Accounting methods.
- 3.54.100 Public work contracts – Payment of fee and tax before final payment for work.
- 3.54.110 Underpayment of tax, interest, or penalty – Interest.
- 3.54.120 Time in which assessment may be made.
- 3.54.130 Overpayment of tax, penalty, or interest – Credit or refund – Interest rate – Statute of limitations.
- 3.54.140 Late payment – Disregard of written instructions – Evasion – Penalties.
- 3.54.150 Waiver of penalties and interest.
- 3.54.155 Voluntary registration prior to director contact.
- 3.54.160 Taxpayer quitting business – Liability of successor.
- 3.54.170 Administrative appeal.
- 3.54.180 Judicial review of hearing examiner decision.
- 3.54.190 Director to make rules.
- 3.54.200 Ancillary allocation authority of director.
- 3.54.210 Submission of notices.

- 3.54.220 Tax declared additional.**
- 3.54.230 Public disclosure – Confidentiality – Information sharing.**
- 3.54.240 Tax constitutes debt.**
- 3.54.250 Unlawful actions – Violation – Penalties.**
- 3.54.260 Suspension or revocation of business license and/or registration.**
- 3.54.270 Settlement agreement provisions.**
- 3.54.280 Charge-off of uncollectible taxes.**
- 3.54.290 Severability.**

3.54.010 Purpose.

This chapter implements Washington Constitution Article [XI](#), Section [12](#) and RCW [35A.82.020](#) and [35A.11.020](#) (code cities); [35.22.280\(32\)](#) (first class cities); [35.23.440\(8\)](#) (second class cities); and [35.27.370\(9\)](#) (fourth class cities and towns), which give municipalities the authority to license for revenue. In the absence of a legal or constitutional prohibition, municipalities have the power to define taxation categories as they see fit in order to respond to the unique concerns and responsibilities of local government. It is intended that this chapter be as uniform as possible among the various municipalities and consistent with the mandatory requirements of Chapter [35.102](#) RCW for municipalities. Uniformity with provisions of state tax laws should not be presumed, and references in this chapter to statutory or administrative rule changes do not mean state tax statutes or rules promulgated by the Department of Revenue automatically apply. This chapter is to provide specific administrative guidelines and provisions to implement, administer, and enforce the city tax codes. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.020 Application of chapter stated.

The provisions of this chapter shall apply with respect to the taxes imposed under Chapter [3.53](#) ACC and under other titles, chapters, and sections in such manner and to such extent as indicated in each such title, chapter or section. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.030 Definitions.

For purposes of this chapter:

The definitions contained in Chapter [3.53](#) ACC shall apply equally to the provisions of this chapter unless the term is defined otherwise in this chapter. In addition, the following definitions will apply:

- A. “Cash basis” means a basis of accounting which recognizes revenues and expenses as occurring in the reporting period when they were actually either received or paid.
- B. “City” means the city of Auburn and all of its departments, including Auburn public libraries and Auburn public utilities.
- C. “Department” means the tax division of the finance department of the city or any successor department.
- D. “Director” means the director of the finance department of the city or any officer, agent, or employee of the city designated to act on the director’s behalf.
- E. “Generally accepted accounting principles” means those national accounting standards promulgated by the Financial Accounting Standards Board for businesses and nonprofit associations or by the Governmental Accounting Standards Board for state agencies or local governments.
- F. “Records” means the books of accounts and other business-related records of a taxpayer subject to the city’s tax code or license code. Such records include ledgers, subsidiary ledgers, invoices, receipts, registration and incorporation documents, federal, state and local tax returns, and any other records necessary to establish the amounts due under the provisions of this code.
- G. “Reporting period” means:
 - 1. A three-month period beginning the first day of January, April, July or October of each year (quarterly); or
 - 2. A 12-month period beginning the first day of January of each year (annual).

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H. “Return” means any document a person is required by the city to file to satisfy or establish a tax or fee obligation that is administered or collected by the city and that has a statutorily defined due date.

I. “Successor” means any person to whom a taxpayer quitting, selling out, exchanging, or disposing of a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of the taxpayer’s business, any part of the materials, supplies, merchandise, inventory, fixtures, or equipment of the taxpayer. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

J. “Tax” means the amount, usually based upon gross income, assessed upon a person doing business under the provisions of Chapter [3.53](#) ACC.

K. “Tax year” or “taxable year” means the calendar year. (Ord. 6963 § 2 (Exh. B), 2025; Ord. 6898 § 2 (Exh. B), 2023; Ord. 6861 § 1 (Exh. A), 2022; Ord. 6814 § 2 (Exh. B), 2021.)

3.54.040 Definitions – References to Chapter 82.32 RCW.

Where provisions of Chapter [82.32](#) RCW are incorporated in ACC [3.54.110](#), “department” as used in the RCW shall refer to the “director” as defined in ACC [3.53.020](#) and “warrant” as used in the RCW shall mean “citation or criminal complaint.” (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.050 Registration/license requirements.

No person shall engage in any business or conduct any business activity without first obtaining a valid current business registration as required by Chapter [5.10](#) ACC, General Business Licenses. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.060 When due and payable – Reporting periods – Quarterly and annual returns – Threshold provisions or relief from filing requirements – Computing time periods – Failure to file returns.

A. Other than any annual license fee or registration fee assessed under this chapter, the tax imposed by Chapter [3.53](#) ACC shall be submitted using only city-authorized tax return forms, and shall be due and payable as follows:

1. Taxpayers with gross income of less than ~~\$4,000~~ (\$2,000 [for the reporting years 2022-2025](#)) per calendar year that do not maintain a permanent operating location within the city are exempt from the tax and return requirements imposed by this chapter.
2. Taxpayers who were directly contacted by the director or the total estimated tax due imposed under Chapter [3.53](#) ACC for a calendar year exceeds \$3,000 [and/or exceeds the square footage reporting threshold](#), shall be due in quarterly installments, and paid on or before the thirtieth day of the month after the end of the quarterly period in which the income was received.
3. All other businesses who did not receive a written notification from the director or whose estimated annual tax due imposed by this chapter is less than \$3,000 shall be due annually and paid on or before April 30th of the year following the year in which the income was received. The gross receipts and deduction amounts shall be entered on the tax return even though no tax may be due.

B. Director reserves the right to review and re-assign tax return filing frequency on a case-by-case basis, as warranted by administrative requirements and applicable under this chapter.

C. For purposes of the tax imposed by Chapter [3.53](#) ACC, any person whose value of products, gross proceeds of sales, or gross income of the business is equal to or less than \$500,000 in the current calendar year and/or whose combined taxable business warehouse square footage within the city is 4,000 square feet or less [and/or whose combined taxable outdoor warehouse square footage within the city is 261,360 square feet or less](#) shall file a return declaring no tax due and submit the return to the director. The gross receipts and deduction amounts shall be entered on the tax return even though no tax may be due. [Alternatively, a business who meets](#)

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one of the exemption categories may submit the request in writing requesting a non-reporting status with the explanations supporting the requested change.

D. Taxes shall be paid as provided in this chapter and accompanied by a return on city-authorized forms as prescribed by the director. The return shall be signed by the taxpayer personally or by a responsible officer or agent of the taxpayer. The individual signing the return shall swear or affirm that the information in the return is complete and true.

E. Tax returns must be filed and returned by the due date whether or not any tax is owed, unless a taxpayer qualifies for an exemption under subsections [\(A\)\(1\)](#) and [C](#) of this section and will be placed on the nonreporting status. Each taxpayer who claims a tax filing exemption must submit a written request to the director providing the detailed explanations. The director will inform a taxpayer in writing about the status change and only written notice from the director confirms the nonreporting status.

F. A taxpayer that commences to engage in business activity shall file a return and pay the tax or fee for the portion of the reporting period during which the taxpayer is engaged in business activity.

G. Except as otherwise specifically provided by any other provision of this chapter, in computing any period of days prescribed by this chapter the day of the act or event from which the designated period of time runs shall not be included. The last day of the period shall be included unless it is a Saturday, Sunday, or city or federal legal holiday, in which case the last day of such period shall be the next succeeding day which is neither a Saturday, Sunday, or city or federal legal holiday.

H. Unless otherwise provided in this chapter, if any taxpayer fails, neglects or refuses to make a return as and when required in this chapter, the director is authorized to determine the amount of the tax or fees payable by obtaining facts and information upon which to base the director's estimate of the tax or fees due. Such assessment shall be deemed prima facie correct and shall be the amount of tax owed to the city by the taxpayer. The director shall notify the taxpayer by mail [or email](#) of the amount of tax so determined, together with any penalty, interest, and fees due; the total of such amounts shall thereupon become immediately due and payable. (Ord. 6963 § 2 (Exh. B), 2025; Ord. 6898 § 2 (Exh. B), 2023; Ord. 6861 § 1 (Exh. A), 2022; Ord. 6814 § 2 (Exh. B), 2021.)

3.54.070 Payment methods – Mailing/[Electronic submission](#) returns or remittances – Time extension – Deposits – Recording payments – Payment must accompany return – NSF checks.

A. Taxes shall be paid to the director in United States currency by certified check, cashier's check, personal check, money order or electronic payment if such wire transfer or electronic payment is authorized by the director. If payment so received is not paid by the bank on which it is drawn, the taxpayer, by whom such payment is tendered, shall remain liable for payment of the tax and for all legal penalties, the same as if such payment had not been tendered. Acceptance of any sum by the director shall not discharge the tax or fee due unless the amount paid is the full amount due.

B. A return or remittance that is transmitted to the city by United States mail shall be deemed filed or received on the date shown by the cancellation mark stamped by the post office upon the envelope containing it. The director may allow electronic filing of returns or remittances from any taxpayer. A return or remittance which is transmitted to the city electronically shall be deemed filed or received according to procedures set forth by the director.

C. The director shall keep full and accurate records of all funds received or refunded. The director shall apply payments first against all penalties and interest owing, and then upon the tax, without regard to any direction of the taxpayer.

D. For any return not accompanied by a remittance of the tax shown to be due thereon, the taxpayer shall be deemed to have failed or refused to file a return and shall be subject to the penalties and interest provided in this chapter.

E. Any payment made that is returned for lack of sufficient funds or for any other reason will not be considered received until payment by certified check, money order, or cash of the original amount due, plus a "nonsufficient funds" (NSF) charge of \$35.00 is received by the director. Any license issued upon payment with a NSF check will be considered void, and shall not be reissued until payment (including the \$35.00 NSF fee) is received.

F. The director is authorized, but not required, to mail [or email](#) tax return forms to taxpayers, but failure of the taxpayer to obtain any such forms shall not excuse the taxpayer from filing returns and making payment of the taxes or fees, when and as due under this chapter. (Ord. 6963 § 2 (Exh. B), 2025; Ord. 6898 § 2 (Exh. B), 2023; Ord. 6814 § 2 (Exh. B), 2021.)

3.54.080 Records to be preserved – Examination – Estoppel to question assessment.

Every person liable for any fee or tax imposed by this chapter shall keep and preserve, for a period of 10 years after filing a tax return, such records as may be necessary to determine the amount of any fee or tax for which the person may be liable; which records shall include copies of all federal income tax and state tax returns and reports made by the person. All books, records, papers, invoices, vendor lists, inventories, stocks of merchandise, and other data including federal income tax and state tax returns and reports shall be open for examination at any time by the director or its duly authorized agent. Every person's business premises shall be open for inspection or examination by the director or a duly authorized agent.

A. If a person does not keep the necessary books and records within the city, it shall be sufficient if such person (1) produces within the city such books and records as may be required by the director, or (2) bears the cost of examination by the director's agent at the place where such books and records are kept; provided, that the person electing to bear such cost shall pay in advance to the director the estimated amount thereof including round-trip fare, lodging, meals and incidental expenses, subject to adjustment upon completion of the examination.

B. Any person who fails, or refuses a finance department request, to provide or make available records, or to allow inspection or examination of the business premises, shall be forever barred from questioning in any court action the correctness of any assessment of taxes made by the city for any period for which such records have not been provided, made available or kept and preserved, or in respect of which inspection or examination of the business premises has been denied. The director is authorized to determine the amount of the tax or fees payable by obtaining facts and information upon which to base the estimate of the tax or fees due. Such fee or tax assessment shall be deemed prima facie correct and shall be the amount of tax owing the city by the taxpayer. The director shall notify the taxpayer by mail [or email](#) the amount of tax ~~ts~~so determined, together with any penalty, interest, and fees due; the total of such amounts shall thereupon become immediately due and payable. (Ord. 6963 § 2 (Exh. B), 2025; Ord. 6814 § 2 (Exh. B), 2021.)

3.54.090 Accounting methods.

A. A taxpayer may file tax returns in each reporting period with amounts based upon cash receipts only if the taxpayer's books of account are kept on a cash receipts basis. A taxpayer that does not regularly keep books of account on a cash receipts basis must file returns with amounts based on the accrual method.

B. The taxes imposed and the returns required shall be upon a calendar year basis. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.100 Public work contracts – Payment of fee and tax before final payment for work.

The director may, before issuing any final payment to any person performing any public work contract for the city, require such person to pay in full all license fees or taxes due under this title from such person on account of such contract or otherwise, and may require such taxpayer to file with the director a verified list of all subcontractors supplying labor and/or materials to the person in connection with said public work. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.110 Underpayment of tax, interest, or penalty – Interest.

If, upon examination of any returns, or from other information obtained by the director, it appears that a tax or penalty less than that properly due has been paid, the director shall assess the additional amount found to be due and shall add thereto interest on the tax only.

The director shall notify the person by mail [or email](#) of the additional amount, which shall become due and shall be paid within 30 days from the date of the notice, or within such time as the director may provide in writing. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.120 Time in which assessment may be made.

The director shall not assess, or correct an assessment for, additional taxes, penalties, or interest due more than four years after the close of the calendar year in which they were incurred, except that the director may issue an assessment:

- A. Against a person who is not currently registered or licensed or has not filed a tax return as required by this chapter for taxes due within the period commencing 10 years prior to the close of the calendar year in which the person was contacted in writing by the director;
- B. Against a person that has committed fraud or who misrepresented a material fact; or
- C. Against a person that has executed a written waiver of such limitations. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.130 Overpayment of tax, penalty, or interest – Credit or refund – Interest rate – Statute of limitations.

A. If, upon receipt of an application for a refund, or during an audit or examination of the taxpayer's records and tax returns, the director determines that the amount of tax, penalty, or interest paid is in excess of that properly due, the excess amount shall be credited to the taxpayer's account or shall be refunded to the taxpayer. Except as provided in subsection [B](#) of this section, no refund or credit shall be made for taxes, penalties, or interest paid more than four years prior to the beginning of the calendar year in which the refund application is made or examination of records is completed.

B. The execution of a written waiver shall extend the time for applying for, or making a refund or credit of any taxes paid during, or attributable to, the years covered by the waiver if, prior to the expiration of the waiver period, an application for refund of such taxes is made by the taxpayer or the director discovers that a refund or credit is due.

C. Refunds shall be made by means of vouchers approved by the director and by the issuance of a city check or warrants drawn upon and payable from such funds as the city may provide.

D. Any final judgment for which a recovery is granted by any court of competent jurisdiction for tax, penalties, interest, or costs paid by any person shall be paid in the same manner, as

provided in subsection [C](#) of this section, upon the filing with the director a certified copy of the order or judgment of the court.

E. Interest on overpayments of taxes for reporting periods beginning on or after January 1, 2005, shall be computed in accordance with RCW [82.32.060](#), as now enacted or hereafter amended. (Ord. 6861 § 1 (Exh. A), 2022; Ord. 6814 § 2 (Exh. B), 2021.)

3.54.140 Late payment – Disregard of written instructions – Evasion – Penalties.

A. *Delinquent Penalty.* If a taxpayer fails to pay any tax due on a return by its due date, there may be assessed a penalty of nine percent of the amount of the tax; and if the tax is not received on or before the last day of the month following the due date, there is assessed a total penalty of 19 percent of the amount of the tax under this subsection; and if the tax is not received on or before the last day of the second month following the due date, there is assessed a total penalty of 29 percent of the amount of the tax under this subsection. No penalty so added may be less than \$5.00.

B. *Substantially Underpaid Penalty.* If the director determines that a taxpayer has substantially underpaid any tax, the director may add a penalty to the tax as follows:

1. There may be assessed a penalty of five percent of the amount of the tax determined by the department to be due.
2. If payment of any tax determined by the director or designee to be due is not received by the city by the due date specified in the notice, or any extension thereof, there is assessed a total penalty of 15 percent of the amount of the tax under this subsection; and if payment of any tax determined by the director to be due is not received on or before the thirtieth day following the due date specified in the notice of tax due, or any extension thereof, there is assessed a total penalty of 25 percent of the amount of the tax under this subsection.
3. No penalty so added may be less than \$5.00.
4. As used in this section, “substantially underpaid” means that the taxpayer has paid less than 80 percent of the amount of tax determined by the director to be due for all of the

types of taxes included in, and for the entire period of time covered by, the city's examination, and the amount of underpayment is at least \$1,000.

C. *Failure to Register Penalty.* If the director finds that a person has engaged in any taxable business or activities under this title without a license required by Chapter [5.10](#) ACC, the director must impose a penalty of five percent of the amount of tax due from that person for the period that the person was not registered as required. No penalty shall be imposed under this subsection if the person obtains the required license before receiving written notice of the licensing requirement from the director.

D. *Failure to Follow Written Tax Reporting Instructions.* If the director determines that all or any part of a taxpayer's deficient tax payment resulted from the taxpayer's failure to follow specific city written tax reporting instructions, the director shall assess a penalty of 10 percent of the amount of the tax that should have been reported or the additional tax found due if there is a deficiency because of the failure to follow the instructions.

1. A taxpayer disregards specific written instructions when the city has informed the taxpayer in writing of the taxpayer's tax obligations and the taxpayer fails to act in accordance with those instructions unless, in the case of a deficiency, the city has not issued final instructions because the matter is under appeal pursuant to this chapter or city code.
2. The city may not assess the penalty under this section upon any taxpayer who has made a good faith effort to comply with the specific written instructions provided by the city to that taxpayer. A taxpayer will be considered to have made a good faith effort to comply with specific written instructions to file returns only if the taxpayer can show good cause for the failure to comply with such instructions.
3. "Good cause" means the inability of a taxpayer to comply with the requirements of this chapter because any circumstance or condition exists that, in the director's judgment, prevents the taxpayer from complying with the requirements of this section. "Good cause" also includes any circumstance that, in the director's judgment, supports the efficient or effective administration of the tax code of the city.
4. Specific written instructions may be given as a part of a tax assessment, audit, determination, closing agreement, or other written communication; provided, that such specific written instructions apply only to the taxpayer addressed or referenced on such

communication. Any specific written instructions by the director must be clearly identified as such and must inform the taxpayer that failure to follow the instructions may subject the taxpayer to the penalties imposed by this subsection.

5. If the director determines that it is necessary to provide specific written instructions to a taxpayer that does not comply with the requirement to file returns as provided by this chapter, the specific written instructions must provide the taxpayer with a minimum of 45 days to come into compliance with its payment obligations before the city may impose the penalty authorized in this subsection.

E. *Evasion Penalty.* If the director finds that all or any part of a taxpayer's deficient tax payment resulted from an intent to evade the tax, the director shall assess a further penalty of 50 percent of the additional tax found to be due.

F. The penalties imposed under subsections [A](#) through [D](#) of this section can each be imposed on the same tax found to be due. This subsection does not prohibit or restrict the application of other penalties authorized by law.

G. The director shall not impose both the evasion penalty and the penalty for disregarding specific written instructions on the same tax found to be due. (Ord. 6963 § 2 (Exh. B), 2025; Ord. 6814 § 2 (Exh. B), 2021.)

3.54.150 Waiver of penalties and interest.

A. The director may cancel any penalties imposed under ACC [3.54.140\(A\)](#) if the taxpayer shows that its failure to timely file or pay the tax was due to reasonable cause and not willful neglect. Willful neglect is presumed unless the taxpayer shows that it exercised ordinary business care and prudence in making arrangements to file the return and pay the tax but was, nevertheless, due to circumstances beyond the taxpayer's control, unable to file or pay by the due date. The director has no authority to cancel any other penalties or to cancel penalties for any other reason except as provided in subsection [C](#) of this section.

B. A request for cancellation of penalties must be received by the director within 30 days after the date the finance department mails [or emails](#) the notice that the penalties are due. The request must be in writing and contain competent proof of all pertinent facts supporting a

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reasonable cause determination. In all cases the burden of proving the facts rests upon the taxpayer.

C. The director may waive or cancel a penalty under ACC [3.54.140\(A\)](#) when a taxpayer is ineligible for a penalty waiver or cancellation under subsection [A](#) of this section, if:

1. The taxpayer has timely filed all tax returns and paid all required taxes due for 24 months immediately preceding the period for which the waiver was requested; or
2. The timing of the taxpayer's tax payment was in direct reliance on written instructions from the director to the taxpayer.

D. The director may also waive or cancel interest imposed under this chapter if:

1. The timing of the taxpayer's tax payment was in direct reliance on written instructions from the director to the taxpayer; or
2. The timing of a taxpayer's assessment deficiency payment was based on a due date established for the sole convenience of the director.

E. The director may adopt rules for the waiver or cancellation of penalties and interest under this section. (Ord. 6943 § 3 (Exh. B), 2024; Ord. 6930 § 2 (Exh. B), 2024; Ord. 6898 § 2 (Exh. B), 2023; Ord. 6814 § 2 (Exh. B), 2021.)

3.54.155 Voluntary registration prior to director contact.

If an unregistered taxpayer doing business in the city voluntarily registers with the director pursuant to ACC [3.54.050](#) prior to being contacted by the director:

A. The director's assessment of taxes and/or interest pursuant to ACC [3.54.060\(G\)](#) shall be limited to four calendar years before the year of registration; and

B. The taxpayer's payments for the registration year and prior assessed years shall not be subject to the "failure to register" penalty in ACC [3.54.140](#). (Ord. 6963 § 2 (Exh. B), 2025; Ord. 6861 § 2 (Exh. A), 2022.)

3.54.160 Taxpayer quitting business – Liability of successor.

- A. Whenever any taxpayer quits business, sells out, exchanges, or otherwise disposes of his business or his stock of goods, any tax payable hereunder shall become immediately due and payable. Such taxpayer shall, within 10 days thereafter, make a return and pay the tax due.
- B. Any person who becomes a successor shall become liable for the full amount of any tax owing. The successor shall withhold from the purchase price a sum sufficient to pay any tax due to the city from the taxpayer until such time as: (a) the taxpayer shall produce a receipt from the city showing payment in full of any tax due or a certificate that no tax is due, or (b) more than six months has passed since the successor notified the director of the acquisition and the director has not issued and notified the successor of an assessment.
- C. Payment of the tax by the successor shall, to the extent thereof, be deemed a payment upon the purchase price. If such payment is greater in amount than the purchase price, the amount of the difference shall become a debt due such successor from the taxpayer.
- D. Notwithstanding the above, if a successor gives written notice to the director of the acquisition, and the finance department does not within six months of the date it received the notice issue an assessment against the taxpayer and mail [or email](#) a copy of that assessment to the successor, the successor shall not be liable for the tax. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.170 Administrative appeal.

- A. Any person, except one who has failed to comply with ACC [3.54.080](#), having been issued a notice of additional taxes, delinquent taxes, interest, or penalties assessed by the finance department may, within 30 days after the issuance of such notice or within the period covered by any extension of the due date granted by the finance department, request a correction of the amount of the assessment and a conference for review of the assessment. Interest and penalties assessed shall continue to accrue during the finance department's review of a request for a correction, except and to the extent that the finance department later determines that a tax assessment was too high or the delay in issuing a determination is due to unreasonable delays caused by the finance department. After the conference, the finance department will make a final determination regarding the assessment and shall notify the taxpayer of the finance department's determination within 60 days, unless otherwise notified in writing by the

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finance department. Such determination shall be subject to appeal pursuant to subsection [B](#) of this section. If no request for correction is filed within the time period provided herein, the assessment covered by such notice shall become final and immediately due and payable.

B. Any person aggrieved by the amount of any fee, tax, interest or penalty determined by the director to be due under the prohibitions of this chapter, Business and Occupation Tax Administrative Code, may, upon full payment of the amount assessed, appeal such determination pursuant to the following procedures.

C. *Filing Fee.* A filing fee, as determined by Chapter [2.46](#) ACC, shall be submitted with the appeal, which filing fee is required to process the appeal.

D. *Form of Appeal.* Any appeal must be in writing and must contain the following:

1. The taxpayer's name, business address, and phone number;
2. A statement identifying the determination of the finance department from which the appeal is taken;
3. A receipt or other proof of payment of the assessment in the amount determined by the finance department;
4. A statement setting forth the grounds upon which the appeal is taken and identifying specific errors the finance department is alleged to have made in making the determination;
5. A statement identifying the requested relief from the determination being appealed; and
6. A receipt from the finance department, as proof of payment "under protest," for the amount of the fee, tax, interest and penalty determined to be owing by the finance department. Such payment shall be a condition precedent to the right to appeal to the hearing examiner.

E. *Time and Place to Appeal.* Any appeal shall be filed with the office of the city clerk with a copy to the director no later than 20 days following the date on which the determination of the finance department was mailed [or emailed](#) to the taxpayer. Failure to follow the appeal procedures in this section, including paying the filing fee and payment "under protest," shall preclude the taxpayer's right to appeal.

F. *Appeal Hearing.* The hearing examiner shall schedule a hearing date, notify the taxpayer and the director of such hearing date and shall then conduct an appeal hearing in accordance with this chapter and procedures developed by the hearing examiner, at which time the appellant taxpayer and the director shall have the opportunity to be heard and to introduce evidence relevant to the subject of the appeal.

G. *Burden of Proof.* The appellant taxpayer shall have the burden of proving by a preponderance of the evidence that the determination of the finance department is erroneous.

H. *Hearing Record.* The hearing examiner shall preserve a record of the hearing in such a form and manner as he/she deems proper.

I. *Decision of the Hearing Examiner.* Following the hearing, the hearing examiner shall enter a decision on the appeal, supported by written findings and conclusions in support thereof. A copy of the findings, conclusions and decision shall be mailed [or emailed](#) to the appellant taxpayer and to the director. The decision shall state the correct amount of the fee, tax, interest or penalty owing.

J. *Interest Accrual or Payment.* Interest and/or penalties shall continue to accrue on all unpaid amounts, in accordance with ACC [3.54.110](#) and [3.54.140](#), notwithstanding the fact that an appeal has been filed. If the hearing examiner determines that the taxpayer is owed a refund, such refund amount shall be paid to the taxpayer in accordance with ACC [3.54.130](#). (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.180 Judicial review of hearing examiner decision.

The taxpayer or the city may obtain judicial review of the hearing examiner's administrative decision by applying for a writ of review in the King County superior court within 21 days from the date of the hearing examiner's decision in accordance with the procedure set forth in Chapter [7.16](#) RCW, other applicable law, and court rules. The city shall have the same right of review from the administrative decision as does a taxpayer. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.190 Director to make rules.

The director shall have the power, from time to time, to adopt, publish and enforce rules and regulations not inconsistent with this chapter or with law for the purpose of carrying out the provisions of this chapter and it shall be unlawful to violate or fail to comply with any such rule or regulation. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.200 Ancillary allocation authority of director.

The director is authorized to enter into agreements with other Washington cities which impose an “eligible gross receipts tax”:

- A. To conduct an audit or joint audit of a taxpayer by using an auditor employed by the city of Auburn, another city, or a contract auditor; provided, that such contract auditor’s pay is not in any way based upon the amount of tax assessed;
- B. To allocate or apportion, in a manner that fairly reflects the gross receipts earned from activities conducted within the respective cities, the gross proceeds of sales, gross receipts, or gross income of the business, or taxes due from any person that is required to pay an eligible gross receipts tax to more than one Washington city;
- C. To apply the city’s tax prospectively where a taxpayer has no office or place of business within the city and has paid tax on all gross income to another Washington city where the taxpayer is located; provided, that the other city maintains an eligible gross receipts tax, and the income was not derived from contracts with the city. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.210 Submission of notices.

Any notice required by this chapter to be mailed to any taxpayer or licensee shall be sent by ordinary mail and/or electronically submitted to the address of the taxpayer or licensee as shown by the records of the director. Failure of the taxpayer or licensee to receive any such notice shall not release the taxpayer or licensee from any tax, fee, interest, or any penalties thereon, nor shall such failure operate to extend any time limit set by the provisions of this chapter. It is the responsibility of the taxpayer to inform the director in writing about a change

in the taxpayer's mailing and/or email addresses. (Ord. 6963 § 1 (Exh. A), 2025; Ord. 6814 § 2 (Exh. B), 2021.)

3.54.220 Tax declared additional.

The license fee and tax herein levied shall be additional to any license fee or tax imposed or levied under any law or any other ordinance of the city of Auburn except as herein otherwise expressly provided. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.230 Public disclosure – Confidentiality – Information sharing.

A. For purposes of this section, defined terms shall be as set forth in ACC [3.54.030](#):

1. "Disclose" means to make known to any person in any manner whatever a return or tax information.
2. "Tax information" means:
 - a. A taxpayer's identity;
 - b. The nature, source, or amount of the taxpayer's income, payments, receipts, deductions, exemption, credits, assets, liability, net worth, tax liability deficiencies, over assessments, or tax payments, whether taken from the taxpayer's books and records or any other source;
 - c. Whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing; or
 - d. Other data received by, recorded by, prepared by, or provided to the city with respect to the determination or the existence, or possible existence, of liability, or the amount thereof, of a person under the city's tax code for a tax, penalty, interest, fine, forfeiture, or other imposition, or offense. However, data, material, or documents that do not disclose information related to a specific or identifiable taxpayer do not constitute tax information under this section. Nothing in this chapter requires any person possessing data, material, or documents made confidential and privileged by

this section to delete information from such data, material or documents so as to permit its disclosure.

3. “City agency” means every city office, department, division, bureau, board, commission, or other city agency.

4. “Taxpayer identity” means the taxpayer’s name, address, telephone number, registration number, or any combination thereof, or any other information disclosing the identity of the taxpayer.

B. Returns and tax information are confidential and privileged, and except as authorized by this section, neither the director nor any other person may disclose any return or tax information.

C. This section does not prohibit the director from:

1. Disclosing such return or tax information in a civil or criminal judicial proceeding or an administrative proceeding:

a. In respect of any tax imposed under the city’s tax code if the taxpayer or its officer or other person liable under this title is a party in the proceeding; or

b. In which the taxpayer about whom such return or tax information is sought and another state agency are adverse parties in the proceeding.

2. Disclosing, subject to such requirements and conditions as the director prescribes by rules adopted pursuant to ACC [3.54.190](#) such return or tax information regarding a taxpayer to such taxpayer or to such person or persons as that taxpayer may designate in a request for, or consent to, such disclosure, or to any other person, at the taxpayer’s request, to the extent necessary to comply with a request for information or assistance made by the taxpayer to such other person. However, tax information not received from the taxpayer must not be so disclosed if the director determines that such disclosure would compromise any investigation or litigation by any federal, state, or local government agency in connection with the civil or criminal liability of the taxpayer or another person, or that such disclosure would identify a confidential informant, or that such disclosure is contrary to any agreement entered into by the finance department that provides for the reciprocal exchange of information with other government agencies which agreement

requires confidentiality with respect to such information unless such information is required to be disclosed to the taxpayer by the order of any court;

3. Publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof;

4. Disclosing such return or tax information, for official purposes only, to the mayor or city attorney, or to any city agency, or to any member of the city council or their authorized designees dealing with matters of taxation, revenue, trade, commerce, the control of industry or the professions;

5. Permitting the city's records to be audited and examined by the proper state officer, his or her agents and employees;

6. Disclosing any such return or tax information to a peace officer as defined in RCW [9A.04.110](#) or county prosecuting attorney, for official purposes. The disclosure may be made only in response to a search warrant, subpoena, or other court order, unless the disclosure is for the purpose of criminal tax enforcement. A peace officer or county prosecuting attorney who receives the return or tax information may disclose that return or tax information only for use in the investigation and a related court proceeding, or in the court proceeding for which the return or tax information originally was sought or where otherwise allowed to be disclosed under this section;

7. Disclosing any such return or tax information to the proper officer of the Internal Revenue Service of the United States, the Canadian government or provincial governments of Canada, or to the proper officer of the tax department of any state or city or town or county, for official purposes, but only if the statutes of the United States, Canada or its provincial governments, or of such other state or city or town or county, as the case may be, grants substantially similar privileges to the proper officers of the city;

8. Disclosing any such return or tax information to the United States Department of Justice, including the Bureau of Alcohol, Tobacco, Firearms and Explosives, the Department of Defense, the Immigration and Customs Enforcement and the Customs and Border Protection agencies of the United States Department of Homeland Security, the United States Coast Guard, the Alcohol and Tobacco Tax and Trade Bureau of the United States Department of Treasury, and the United States Department of Transportation, or any

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authorized representative of these federal agencies or their successors, for official purposes;

9. Publishing or otherwise disclosing the text of a written determination designated by the director as a precedent pursuant to RCW [82.32.410](#);

10. Disclosing, in a manner that is not associated with other tax information, the taxpayer name, entity type, business address, mailing address, revenue tax registration numbers and the active/closed status of such registrations, state or local business license registration identification and the active/closed status and effective dates of such licenses, reseller permit numbers and the expiration date and status of such permits, North American industry classification system or standard industrial classification code of a taxpayer, and the dates of opening and closing of business. Except that this subsection may not be construed as giving authority to the city or any recipient to give, sell, or provide access to any list of taxpayers for any commercial purpose;

11. Disclosing such return or tax information that is also maintained by another Washington state or local governmental agency as a public record available for inspection and copying under the provisions of Chapter [42.56](#) RCW or is a document maintained by a court of record and is not otherwise prohibited from disclosure;

12. Disclosing such return or tax information to the United States Department of Agriculture, or successor department or agency, for the limited purpose of investigating food stamp fraud by retailers;

13. Disclosing to a financial institution, escrow company, or title company, in connection with specific real property that is the subject of a real estate transaction, current amounts due the city for a filed tax warrant, judgment, or lien against the real property;

14. Disclosing to a person against whom the finance department has asserted liability as a successor under ACC [3.54.160](#) return or tax information pertaining to the specific business of the taxpayer to which the person has succeeded;

15. Disclosing real estate excise tax affidavit forms filed under Chapter [3.56](#) ACC in the possession of the city, including real estate excise tax affidavit forms for transactions exempt or otherwise not subject to tax;

16. Disclosing such return or tax information to the court or hearing examiner in respect to the city's application for a subpoena if there is probable cause to believe that the records in possession of a third party will aid the director in connection with its official duties under this title or a civil or criminal investigation;

D. The director may disclose return or taxpayer information to a person under investigation or during any court or administrative proceeding against a person under investigation as provided in this subsection D.

1. The disclosure must be in connection with the finance department's official duties under this title, or a civil or criminal investigation. The disclosure may occur only when the person under investigation and the person in possession of data, materials, or documents are parties to the return or tax information to be disclosed. The finance department may disclose return or tax information such as invoices, contracts, bills, statements, resale or exemption certificates, or checks. However, the finance department may not disclose general ledgers, sales or cash receipt journals, check registers, accounts receivable/payable ledgers, general journals, financial statements, expert's workpapers, income tax returns, state tax returns, tax return workpapers, or other similar data, materials, or documents.

2. Before disclosure of any tax return or tax information under this subsection D, the director must, through written correspondence, inform the person in possession of the data, materials, or documents to be disclosed. The correspondence must clearly identify the data, materials, or documents to be disclosed. The director may not disclose any tax return or tax information under this subsection D until the time period allowed in subsection [\(D\)\(3\)](#) of this subsection has expired or until the court has ruled on any challenge brought under subsection [\(D\)\(3\)](#) of this subsection.

3. The person in possession of the data, materials, or documents to be disclosed by the finance department has 20 days from the receipt of the written request required under subsection [\(D\)\(2\)](#) of this subsection to petition the superior court of the county in which the petitioner resides for injunctive relief. The court must limit or deny the request of the director if the court determines that:

- a. The data, materials, or documents sought for disclosure are cumulative or duplicative, or are obtainable from some other source that is more convenient, less burdensome, or less expensive;

- b. The production of the data, materials, or documents sought would be unduly burdensome or expensive, taking into account the needs of the finance department, the amount in controversy, limitations on the petitioner’s resources, and the importance of the issues at stake; or
 - c. The data, materials, or documents sought for disclosure contain trade secret information that, if disclosed, could harm the petitioner.
- 4. The director must reimburse reasonable expenses for the production of data, materials, or documents incurred by the person in possession of the data, materials, or documents to be disclosed.
- 5. Requesting information under subsection [\(D\)\(2\)](#) of this subsection that may indicate that a taxpayer is under investigation does not constitute a disclosure of tax return or tax information under this section.
- E. Service of a subpoena issued by the court or under Chapter [2.46](#) ACC does not constitute a disclosure of return or tax information under this section. Notwithstanding anything else to the contrary in this section, a person served with a subpoena issued by the court or under Chapter [2.46](#) ACC may disclose the existence or content of the subpoena to that person’s legal counsel.
- F. Any person acquiring knowledge of any return or tax information in the course of his or her employment with the city and any person acquiring knowledge of any return or tax information as provided under subsection [\(C\)\(4\)](#), [\(5\)](#), [\(6\)](#), [\(7\)](#), [\(8\)](#), [\(9\)](#), or [\(11\)](#) of this section, who discloses any such return or tax information to another person not entitled to knowledge of such return or tax information under the provisions of this section, is guilty of a misdemeanor. If the person guilty of such violation is an officer or employee of the city, such person must forfeit such office or employment and is incapable of holding any public office or employment in this city for a period of two years thereafter. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.240 Tax constitutes debt.

Any license fee or tax due and unpaid under this chapter, and all interest and penalties thereon, shall constitute a debt to the city of Auburn and may be collected in the same manner as any other debt in like amount, which remedy shall be in addition to all other existing remedies. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.250 Unlawful actions – Violation – Penalties.

A. It shall be unlawful for any person liable for fees under this chapter (or other chapters as listed):

1. To violate or fail to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the director;
2. To make any false statement on any license application or tax return;
3. To aid or abet any person in any attempt to evade payment of a license fee or tax;
4. To fail to appear or testify in response to a subpoena issued pursuant to the rules of procedure of the office of the hearing examiner;
5. To testify falsely in any investigation, audit, or proceeding conducted pursuant to this chapter.

B. Violation of any of the provisions of this chapter is a gross misdemeanor. Any person convicted of a violation of this chapter may be punished by a fine not to exceed \$1,000, imprisonment not to exceed one year, or both fine and imprisonment. Penalties or punishments provided in this chapter shall be in addition to all other penalties provided by law.

C. Any person, or officer of a corporation, convicted of continuing to engage in business after the revocation of a license shall be guilty of a gross misdemeanor and may be punished by a fine not to exceed \$5,000, or imprisonment not to exceed one year, or both fine and imprisonment. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.260 Suspension or revocation of business license and/or registration.

See Chapter [5.15](#) ACC. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.270 Settlement agreement provisions.

The director may enter into an agreement in writing with any person relating to the liability of such person in respect of any tax imposed by any of the chapters within this title and administered by this chapter for any taxable period(s). Upon approval of such agreement, evidenced by execution thereof by the director and the person so agreeing, the agreement shall be final and conclusive as to the tax liability or tax immunity covered thereby, and, except upon a showing of fraud or malfeasance, or misrepresentation of a material fact:

- A. The case shall not be reopened as to the matters agreed upon, or the agreement modified, by the director or the taxpayer; and
- B. In any suit, action or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded. (Ord. 6861 § 1 (Exh. A), 2022; Ord. 6814 § 2 (Exh. B), 2021.)

3.54.280 Charge-off of uncollectible taxes.

The director may charge off any tax, penalty, or interest that is owed by a taxpayer, if the director reasonably ascertains that the cost of collecting such amounts would be greater than the total amount that is owed or likely to be collected from the taxpayer. (Ord. 6814 § 2 (Exh. B), 2021.)

3.54.290 Severability.

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provision to other persons or circumstances shall not be affected. (Ord. 6814 § 2 (Exh. B), 2021.)

The Auburn City Code is current through Ordinance 6983, passed July 21, 2025.

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Disclaimer: The city clerk's office has the official version of the Auburn City Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.auburnwa.gov](http://www.auburnwa.gov)

[Hosted by General Code.](#)

Chapter 3.62

ADMINISTRATIVE CODE FOR CERTAIN CITY TAXES

Sections:

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- 3.62.016** **Registration/license requirements.**
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- 3.62.050** **Assessments – Overpayment or underpayment of tax.**
- 3.62.060** **Records to be preserved – Examination – Estoppel to question assessment.**
- 3.62.070** **Late payment – Disregard of written instructions – Evasion – Penalties.**
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- 3.62.190** **Settlement agreement provisions.**
- 3.62.200** **Charge off of uncollectable taxes.**
- 3.62.210** **Severability.**

3.62.010 Purpose of chapter.

The purpose of this chapter is to set forth the administrative requirements for the collection and payment of city taxes imposed by Chapters [3.40](#), [3.41](#), [3.42](#), [3.52](#), [3.80](#), [3.84](#), and [3.88](#) ACC. Refer to Chapter [3.54](#) ACC for the administrative requirements related to the city's business and occupation (B&O) tax imposed by Chapter [3.53](#) ACC. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.015 Definitions.

Unless defined otherwise in an applicable section of this code, the following definitions apply to this chapter and to Chapters [3.40](#), [3.41](#), [3.42](#), [3.52](#), [3.80](#), [3.84](#), and [3.88](#) ACC:

- A. “Cash basis” means a basis of accounting which recognizes revenues and expenses as occurring in the reporting period when they were actually either received or paid.
- B. “City” means the city of Auburn and all of its departments.
- C. “Department” means the city’s finance department (or any successor city department responsible to administer city taxation).
- D. “Director” means the director of the city’s finance department, or any city officer, agent, or employee designated to act on the director’s behalf.
- E. “Gambling” means any activity identified in RCW [9.46.0237](#).
- F. “Generally accepted accounting principles” means those national accounting standards promulgated by the Financial Accounting Standards Board for businesses and nonprofit associations or by the Governmental Accounting Standards Board for state agencies or local governments.
- G. “Gross income” means the value proceeding or accruing by reason of the transaction of business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidence of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments, however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued without any deduction on account of losses.
- H. “Gross receipts” has the same meaning as gross income.
- I. “Person” means any individual or entity subject to or potentially subject to taxation under Chapters [3.40](#), [3.41](#), [3.42](#), [3.52](#), [3.80](#), [3.84](#), and [3.88](#) ACC.
- J. “Records” means the books of accounts and other business-related records of a taxpayer subject to the city’s tax code or license code. Such records include ledgers, subsidiary ledgers, invoices, receipts, registration and incorporation documents, federal, state and local tax

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returns, and any other records necessary to establish the amounts due under the provisions of this code.

K. “Reporting period” means:

1. A three-month period beginning the first day of January, April, July or October of each year (quarterly); or
2. A 12-month period beginning the first day of January of each year (annual).

L. “Return” means any document a person is required by the city to file to satisfy or establish a tax or fee obligation that is administered or collected by the city and that has a statutorily defined due date.

M. “Successor” means any person to whom a taxpayer quitting, selling out, exchanging, or disposing of a business sells or otherwise conveys, directly or indirectly, in bulk and not in the ordinary course of the taxpayer’s business, any part of the materials, supplies, merchandise, inventory, fixtures, or equipment of the taxpayer. Any person obligated to fulfill the terms of a contract shall be deemed a successor to any contractor defaulting in the performance of any contract as to which such person is a surety or guarantor.

N. “Tax” means the amount, usually based upon gross income, assessed upon a person doing business under the provisions of Chapters [3.40](#), [3.41](#), [3.42](#), [3.52](#), [3.80](#), [3.84](#) and [3.88](#) ACC.

O. “Tax year” or “taxable year” means the calendar year. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.016 Registration/license requirements.

No person shall engage in any business or conduct any business activity without first obtaining a valid current business registration as required by Chapter [5.10](#) ACC, General Business License. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.020 Exemption from tax return and payment requirements.

~~A. Persons with a gross income of less than \$2,000 in a calendar year that do not maintain a permanent operating location within the city are exempt from the tax return and payment requirements imposed by this chapter and by Chapters 3.40, 3.41, 3.42, 3.52, 3.80, 3.84 and 3.88 ACC.~~

~~B.~~ Taxpayers claiming an exemption under this section must submit a written exemption request to the director. The director must approve an exemption request in writing before a taxpayer will be granted an exemption from the tax and return requirements in this chapter. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.030 Tax return filing and payment requirements.

A. *Taxpayers Subject to the Tax Imposed by Chapters 3.40, 3.41, 3.42, 3.80, 3.84 and 3.88 ACC.*

Taxpayers subject to these chapters shall record and report tax due on a city tax return form, and shall file the return and pay the corresponding tax due to the city finance director, as follows:

1. *Taxpayers With Gross Income of \$20,000 per Month or Less.* Unless ACC [3.62.020\(A\)](#) applies, the taxes imposed by those chapters shall be due annually, and paid on or before April 30th of the year following the year in which the income was received.
2. *Taxpayers With Gross Income Exceeding \$20,000 per Month.* The taxes imposed by those chapters shall be due in quarterly installments, and paid on or before the thirtieth day of the month after the end of the quarterly period in which the income was received.

B. *Taxpayers Subject to the Tax Imposed by Chapter 3.52 ACC.* Taxpayers subject to the tax imposed by Chapter [3.52](#) ACC shall record and report tax due on a city tax return form. Tax owed under this chapter is due and payable in quarterly installments and shall be paid on or before the thirtieth day of the month after the end of the quarterly period in which the taxpayer received the income.

C. If a taxpayer is subject to multiple taxes imposed under different Chapters [3.40](#), [3.41](#), [3.52](#), [3.53](#), [3.80](#), [3.84](#) and [3.88](#) ACC, a taxpayer shall report all taxes on the same city tax return form, using the same filing frequency, determined in accordance with subsections [\(A\)\(1\)](#), [\(A\)\(2\)](#) and [B](#) of this section.

D. The director reserves the right to review and reassign the tax return filing frequencies in this section case by case.

E. *Taxpayer Accounting Methods.* Taxpayers may file tax returns listing amounts based on cash receipt only if the taxpayer's records are kept on a cash basis. Otherwise, taxpayers must file returns listing amounts based on an accrual accounting method.

F. Taxes shall be paid as provided in this chapter and accompanied by a return on the city authorized tax forms as prescribed by the director. Taxpayer returns shall be signed by the taxpayer or by their authorized agent. The individual signing the return shall swear or affirm that the return information is true and complete. Unless exempt from taxation under ACC [3.62.020](#), taxpayers must file city tax returns whether or not any tax is owed.

G. Unless otherwise provided in this chapter, if any taxpayer fails, neglects or refuses to make a return as and when required in this chapter, the director is authorized to determine the amount of the tax or fees payable by obtaining facts and information upon which to base the director's estimate of the tax or fees due. Such assessment shall be deemed prima facie correct and shall be the amount of tax owed to the city by the taxpayer. The director shall notify the taxpayer by mail of the amount of tax so determined, together with any penalty, interest, and fees due; the total of such amounts shall thereupon become immediately due and payable. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.040 Tax payment methods and requirements.

A. Taxpayers shall pay taxes due to the director in United States currency by certified check, cashier's check, personal check, money order, or electronic payment (if authorized by the director). The director's acceptance of any sum shall not discharge the tax or fee due unless and until the city actually receives required payments.

B. A return or remittance mailed to the city shall be deemed received on the date of the mailing's post office stamp. The director may allow taxpayers to file or pay taxes electronically. A return or remittance that is electronically transmitted to the city shall be deemed filed or received according to procedures set forth by the director.

- C. The director shall keep full and accurate records of all taxpayer funds received or refunded. The director shall apply payments received from taxpayers first against any penalties and interest owing, and then to tax owed, without regard to any direction of the taxpayer.
- D. Taxpayers who file a tax return without including payment of any tax due shall be deemed to have failed or refused to file a return and shall be subject to the penalties and interest provided in this chapter.
- E. Taxpayer payments that are returned for lack of sufficient funds (or for any other reason) will not be considered received, and are subject to a \$35.00 “nonsufficient funds” (NSF) charge.
- F. The director is authorized (but not required) to mail tax return forms to taxpayers, but failure of the taxpayer to receive any such forms shall not excuse the taxpayer from the tax filing and payment obligations under this chapter. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.050 Assessments – Overpayment or underpayment of tax.

- A. Unless otherwise provided in this chapter or in Chapter [3.40](#), [3.41](#), [3.42](#), [3.52](#), [3.80](#), [3.84](#) or [3.88](#) ACC, if a taxpayer fails, neglects or refuses to file a tax return as required by this chapter, the director is authorized to assess the taxpayer’s tax obligation to the city. The director’s assessment shall be deemed prima facie correct and the assessed amount shall be the taxpayer’s tax owed to the city. The director shall notify the taxpayer in writing of the tax assessed, together with any penalty, interest, and fees, which shall be immediately due and payable.
- B. The director shall not assess (or correct an assessment for) taxes, penalties, or interest due more than four years after the close of the calendar year in which they were incurred, except:
1. Against a person who is not currently registered or licensed as required by ACC Title [5](#), unless the person voluntarily registers or becomes licensed under ACC Title [5](#) before director contact;
 2. Against a person who has not filed a tax return as required by this chapter or by Chapter [3.40](#), [3.41](#), [3.42](#), [3.52](#), [3.80](#), [3.84](#) or [3.88](#) ACC for taxes due within the period

commencing 10 years prior to the close of the calendar year in which the director contacted the person in writing;

3. Against a person that has committed fraud or who has misrepresented a material fact in connection with a tax return or tax obligation under this title; or
4. Against a person that has provided the director with a signed written waiver of this assessment limitation.

C. *Underpayment of Tax.* If the director's review of any tax returns or other information obtained reveals that a person has paid a tax or penalty less than that properly due, the director shall assess the additional amount found to be due and shall add interest to the unpaid tax only. The director shall notify the person by mail of the additional amount, which shall be due and payable within 30 days from the date of the notice, or within such time as the director may provide in writing. Substantial tax underpayments are further subject to ACC [3.62.070\(B\)](#).

D. *Overpayment of Tax.*

1. If, upon receipt of an application for a refund, or during an audit or examination of the taxpayer's records and tax returns, the director determines that the amount of tax, penalty, or interest paid is in excess of that properly due, the excess amount shall be credited to the taxpayer's account or shall be refunded to the taxpayer. Except as provided in subsection [B](#) of this section, no refund or credit shall be made for taxes, penalties, or interest paid more than four years prior to the beginning of the calendar year in which the refund application is made or examination of records is completed.
2. The execution of a written waiver shall extend the time for applying for, or making a refund or credit of any taxes paid during, or attributable to, the years covered by the waiver if, prior to the expiration of the waiver period, an application for refund of such taxes is made by the taxpayer or the director discovers that a refund or credit is due.
3. Refunds shall be made by means of vouchers approved by the director and by the issuance of a city check or warrants drawn upon and payable from such funds as the city may provide.
4. Any final judgment for which a recovery is granted by any court of competent jurisdiction for tax, penalties, interest, or costs paid by any person shall be paid in the same

manner, as provided in subsection [C](#) of this section, upon the filing with the director a certified copy of the order or judgment of the court.

5. Interest on overpayments of taxes for reporting periods beginning on or after January 1, 2005, shall be computed in accordance with RCW [82.32.060](#), as now enacted or hereafter amended. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.060 Records to be preserved – Examination – Estoppel to question assessment.

A. Persons liable for any fee or tax imposed by Chapters [3.40](#), [3.41](#), [3.42](#), [3.52](#), [3.80](#), [3.84](#) or [3.88](#) ACC shall keep and preserve records necessary to determine their city tax liability for 10 years after filing a tax return. "Records" shall include the taxpayer's federal and state income tax returns and any books, papers, invoices, vendor lists, inventories, or other data needed to determine the taxpayer's city tax liability. The taxpayer's records and business premises shall be open for director examination.

B. Persons who keep the records required by this section outside the city may either produce them to the director for examination or pay in advance the director's costs to examine the records outside the city (which may include round-trip fare, lodging, meals and incidental expenses).

C. Any person who fails or refuses a finance department request to provide or make available records, or to allow inspection or examination of a business premises, shall be forever barred from questioning in a court action the correctness of any city tax assessment for any period for which such records have not been provided, made available or kept and preserved, or for which inspection or examination of the business premises has been denied.

D. The director is authorized to determine the amount of the tax or fees payable by obtaining facts and information upon which to base the estimate of the tax or fees due. Such fee or tax assessment shall be deemed prima facie correct and shall be the amount of tax owing the city by the taxpayer. The director shall notify the taxpayer by mail the amount of tax so determined, together with any penalty, interest, and fees due; the total of such amounts shall thereupon become immediately due and payable. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.070 Late payment – Disregard of written instructions – Evasion – Penalties.

A. *Delinquent Penalty.* If a taxpayer fails to pay any tax due on a return by its due date, there may be assessed a penalty of nine percent of the amount of the tax; and if the tax is not received on or before the last day of the month following the due date, there is assessed a total penalty of 19 percent of the amount of the tax under this subsection; and if the tax is not received on or before the last day of the second month following the due date, there is assessed a total penalty of 29 percent of the amount of the tax under this subsection. No penalty so added may be less than \$5.00.

B. *Substantially Underpaid Penalty.* If the director determines that a taxpayer has substantially underpaid any tax, the director may add a penalty to the tax as follows:

1. There may be assessed a penalty of five percent of the amount of the tax determined by the department to be due.
2. If payment of any tax determined by the director or designee to be due is not received by the city by the due date specified in the notice, or any extension thereof, there is assessed a total penalty of 15 percent of the amount of the tax under this subsection; and if payment of any tax determined by the director to be due is not received on or before the thirtieth day following the due date specified in the notice of tax due, or any extension thereof, there is assessed a total penalty of 25 percent of the amount of the tax under this subsection.
3. No penalty so added may be less than \$5.00.
4. As used in this section, “substantially underpaid” means that the taxpayer has paid less than 80 percent of the amount of tax determined by the director to be due for all of the types of taxes included in, and for the entire period of time covered by, the city’s examination, and the amount of underpayment is at least \$1,000.

C. *Failure to Register Penalty.* If the director finds that a person has engaged in any taxable business or activities under this title without a license required by Chapter [5.10](#) ACC, the director must impose a penalty of five percent of the amount of tax due from that person for the period that the person was not registered as required. No penalty shall be imposed under

this subsection if the person obtains the required license before receiving written notice of the licensing requirement from the director.

D. *Failure to Follow Written Tax Reporting Instructions.* If the director determines that all or any part of a taxpayer's deficient tax payment resulted from the taxpayer's failure to follow specific city written tax reporting instructions, the director shall assess a penalty of 10 percent of the amount of the tax that should have been reported or the additional tax found due if there is a deficiency because of the failure to follow the instructions.

1. A taxpayer disregards specific written instructions when the city has informed the taxpayer in writing of the taxpayer's tax obligations and the taxpayer fails to act in accordance with those instructions unless, in the case of a deficiency, the city has not issued final instructions because the matter is under appeal pursuant to this chapter or city code.
2. The city may not assess the penalty under this section upon any taxpayer who has made a good faith effort to comply with the specific written instructions provided by the city to that taxpayer. A taxpayer will be considered to have made a good faith effort to comply with specific written instructions to file returns only if the taxpayer can show good cause for the failure to comply with such instructions.
3. "Good cause" means the inability of a taxpayer to comply with the requirements of this chapter because any circumstance or condition exists that, in the director's judgment, prevents the taxpayer from complying with the requirements of this section. "Good cause" also includes any circumstance that, in the director's judgment, supports the efficient or effective administration of the tax code of the city.
4. Specific written instructions may be given as a part of a tax assessment, audit, determination, closing agreement, or other written communication; provided, that such specific written instructions apply only to the taxpayer addressed or referenced on such communication. Any specific written instructions by the director must be clearly identified as such and must inform the taxpayer that failure to follow the instructions may subject the taxpayer to the penalties imposed by this subsection.
5. If the director determines that it is necessary to provide specific written instructions to a taxpayer that does not comply with the requirement to file returns as provided by this chapter, the specific written instructions must provide the taxpayer with a minimum of 45

days to come into compliance with its payment obligations before the city may impose the penalty authorized in this subsection.

E. *Evasion Penalty.* If the director finds that all or any part of a taxpayer's deficient tax payment resulted from an intent to evade the tax, the director shall assess a further penalty of 50 percent of the additional tax found to be due.

F. The director may impose the penalties in this section cumulatively on any city tax owed, except that the penalties of subsections [D](#) and [E](#) of this section shall not be imposed on the same delinquent tax. This subsection does not prohibit or restrict the application of other penalties authorized by law. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.080 Waiver of penalties and interest.

A. The director may waive penalties or interest otherwise required by this chapter or by Chapter [3.40](#), [3.41](#), [3.42](#), [3.52](#), [3.80](#), [3.84](#) or [3.88](#) ACC if a taxpayer's failure to pay required taxes when due was caused by circumstances beyond the taxpayer's control.

B. A taxpayer may submit a written request to the director for the waiver of penalties or interest under this section within 30 days after the finance department mails the taxpayer a notice that penalties are due. The request must contain facts supporting a waiver under this section. In all cases the burden of producing facts rests upon the taxpayer.

C. The director may waive or cancel a penalty when a taxpayer is ineligible for a penalty waiver or cancellation under subsection [A](#) of this section, if:

1. The taxpayer has timely filed all tax returns and paid all required taxes due for 24 months immediately preceding the period for which the waiver was requested.

D. The director may also waive or cancel interest imposed under this chapter if:

1. The timing of the taxpayer's tax payment was in direct reliance on written instructions from the director to the taxpayer; or
2. The timing of a taxpayer's assessment deficiency payment was based on a due date established for the sole convenience of the director.

E. The director may adopt rules for the waiver or cancellation of penalties and interest under this section. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6930 § 3 (Exh. C), 2024; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.090 Taxpayer quitting business – Liability of successor.

A. Whenever any taxpayer quits business, sells out, exchanges, or otherwise disposes of his business or his stock of goods, any tax payable hereunder shall become immediately due and payable. Such taxpayer shall, within 10 days thereafter, make a return and pay the tax due.

B. Any person who becomes a successor shall become liable for the full amount of any tax owing. The successor shall withhold from the purchase price a sum sufficient to pay any tax due to the city from the taxpayer until such time as: (1) the taxpayer shall produce a receipt from the city showing payment in full of any tax due or a certificate that no tax is due, or (2) more than six months has passed since the successor notified the director of the acquisition and the director has not issued and notified the successor of an assessment.

C. Payment of the tax by the successor shall, to the extent thereof, be deemed a payment upon the purchase price. If such payment is greater in amount than the purchase price, the amount of the difference shall become a debt due such successor from the taxpayer.

D. Notwithstanding the above, if a successor gives written notice to the director of the acquisition, and the finance department does not within six months of the date it received the notice issue an assessment against the taxpayer and mail a copy of that assessment to the successor, the successor shall not be liable for the tax. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.100 Administrative review and appeal.

A. *Request for Conference to Review Assessment.* Persons issued a city finance department notice of assessed taxes, delinquent taxes, interest, or penalties may request a conference with the finance department to review the assessment.

1. Conference requests must be written and received by the finance department within 30 days after issuance of the assessment notice (or within the period of any due date extension granted by the finance department).
2. Assessed interest and penalties will continue to accrue while a conference request is pending and during any finance department review (unless the department determines that the assessment was erroneously high or the review is unreasonably delayed by the finance department).
3. If the department grants a review conference, at its conclusion the department will make a final decision regarding the assessment and issue the taxpayer a written notice of its decision within 60 days of the conference (unless notified otherwise by the department). The department's written decision is subject to appeal as provided in this section. Written decisions not appealed under this section become final and immediately due and payable.

B. *Appeal of Finance Department Decision.* Persons aggrieved by any fee, tax, interest, penalty or decision by the director under this chapter may appeal using the following procedures:

1. Appealing parties must fully pay the department's assessed amount(s) under appeal before starting the appeal process, and appeals must include a finance department receipt (as proof of payment "under protest") showing full payment of the assessed fee, tax, interest and/or penalty being appealed.
2. Appealing parties must pay a filing fee with the appeal in accordance with Chapter [2.46](#) ACC.
3. Appeals must be written and contain the following:
 - a. The taxpayer's name, business address, and phone number; and
 - b. The taxpayer's statement:
 - i. Identifying the department decision being appealed;
 - ii. Setting forth the appeal basis and identifying the specific alleged errors the finance department made in its decision; and
 - iii. Identifying the requested relief sought in the appeal.

4. Appeals must be filed with the city clerk and the director no later than 20 days after the finance department's written decision being appealed mailed to the taxpayer.

Failure to follow the appeal procedures in this section, including paying the filing fee and payment "under protest," shall preclude the taxpayer's right to appeal.

5. *Appeal Hearing.* The hearing examiner shall notify the taxpayer and director in writing of an appeal hearing date.

- a. Appeal hearings will be conducted in accordance with this chapter and rules and procedures developed by the hearing examiner.
- b. Both the appealing taxpayer and the director shall have the opportunity to be heard and to introduce evidence in an appeal hearing.
- c. The appellant taxpayer shall have the burden of proving the allegations in their appeal statement by a preponderance of the evidence.
- d. The hearing examiner shall preserve a record of appeal hearings in a form and manner that the examiner deems proper.
- e. Following the hearing, the hearing examiner shall enter a written decision supported by findings and conclusions. A copy of the decision shall be mailed to the appellant taxpayer and to the director. The decision shall state the examiner's decision of the correct fee, tax, interest or penalty amount owing. If the hearing examiner determines that the taxpayer is owed a refund, such refund amount shall be paid to the taxpayer.

6. *Interest Accrual or Payment.* Interest and/or penalties shall continue to accrue on all unpaid amounts despite the filing of an appeal. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.110 Judicial review of hearing examiner decision.

The taxpayer or the city may seek judicial review of a hearing examiner decision in accordance with applicable laws and court rules. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.120 Director may make rules.

The director shall have the power to adopt, publish and enforce rules and regulations not inconsistent with this chapter or with other applicable law to carry out this chapter's provisions. Any such rules and regulations shall be presumed valid and shall have the force of law, and it shall be unlawful to violate them. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.140 Submission of notices.

The department shall send any required notices in this chapter to taxpayers by ordinary mail and/or electronically submitted to the address of the taxpayer or licensee as shown in the records of the director. A taxpayer's failure to receive any such notice shall not release the taxpayer from any tax, fee, interest, or any penalties, nor shall the failure extend any time limit in this chapter. It is every taxpayer's responsibility to inform the director of a mailing and/or email addresses change in writing. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.150 Tax declared additional.

License fees and taxes levied in this chapter are additional to any imposed or levied under any other city law or ordinance, except as otherwise expressly provided. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.170 Unpaid taxes constitute debt.

Unpaid license fees, taxes, interest and penalties under this chapter are a debt to the city of Auburn and the city may collect them in the same manner as any other debt, in addition to all other existing remedies. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.180 Unlawful actions – Violation – Penalties.

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A. It is unlawful for any person, firm or corporation subject to this chapter (or other chapters as listed):

1. To violate or fail to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the director;
2. To make any false statement on any license application or tax return;
3. To aid or abet any person in any attempt to evade payment of a license fee or tax;
4. To fail to appear or testify in response to a subpoena issued pursuant to the rules of procedure of the office of the hearing examiner;
5. To testify falsely in any investigation, audit, or proceeding conducted pursuant to this chapter.

B. Violation of any of the provisions of this chapter is a gross misdemeanor punishable by 364 days in jail and/or a \$1,000 fine. Penalties or punishments provided in this chapter shall be in addition to all other penalties provided by law.

C. Any person, or officer of a corporation, convicted of continuing to engage in business after the revocation of a license shall be guilty of a gross misdemeanor and may be punished by a fine not to exceed \$5,000, or imprisonment not to exceed one year, or both fine and imprisonment. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.190 Settlement agreement provisions.

The director may enter into written agreements with persons relating to their liability for any tax imposed by this chapter or any chapter listed within this chapter. Such agreements shall be final and conclusive as to their stated subject matter, and (except upon a showing of fraud or malfeasance, or misrepresentation of a material fact):

A. The matters agreed upon in an agreement shall not be reopened, and no agreement may be modified except in a writing agreed to by the director and the taxpayer; and

B. In any suit, action or proceeding, such agreement, or any determination, assessment, collection, payment, abatement, refund, or credit made in accordance therewith, shall not be annulled, modified, set aside, or disregarded. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.200 Charge off of uncollectable taxes.

The director may charge off any tax, penalty, or interest that is owed by a taxpayer, if the director reasonably ascertains that the cost of collecting such amounts would be greater than the total amount that is owed or likely to be collected from the taxpayer. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

3.62.210 Severability.

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provision to other persons or circumstances shall not be affected. (Ord. 6964 § 2 (Exh. B), 2025; Ord. 6921 § 1 (Exh. A), 2023.)

Code reviser's note: This section was adopted by Ordinance [6921](#) as ACC 3.62.290. It has been editorially renumbered at the request of the city.

The Auburn City Code is current through Ordinance 6992, and legislation passed August 18, 2025.

Disclaimer: The city clerk's office has the official version of the Auburn City Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

[City Website: www.auburnwa.gov](http://www.auburnwa.gov)

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Chapter 3.88

UTILITY SERVICES

Sections:

- 3.88.010** **Exercise of revenue power.**
- 3.88.020** **Administration rules and regulations.**
- 3.88.030** *Repealed.*
- 3.88.035** **Definitions.**
- 3.88.040** **Utility service tax – Levy.**
- 3.88.050** **Tax deductible revenues.**
- 3.88.060** **Collection and administration of tax.**
- 3.88.070** *Repealed.*
- 3.88.080** *Repealed.*
- 3.88.090** *Repealed.*
- 3.88.100** **Violation – Penalty.**

3.88.010 Exercise of revenue power.

The provisions of this chapter shall be deemed to be an exercise of the power of the city to license for revenue. (Ord. 6790 § 3 (Exh. C), 2020; Ord. 5673 § 3, 2002; 1957 code § 5.42.010. Formerly 5.88.010.)

3.88.020 Administration rules and regulations.

The city finance director is authorized to adopt, publish and enforce, from time to time, rules and regulations for the proper administration of this chapter, and it is unlawful to violate or to fail to comply with any such rule or regulation lawfully promulgated under this section. (Ord. 6870 § 1 (Exh. A), 2022; Ord. 6790 § 3 (Exh. C), 2020; Ord. 5673 § 3, 2002; 1957 code § 5.42.015. Formerly 5.88.020.)

3.88.030 Occupation license – Required – Application – Issuance.

Repealed by [Ord. 6790](#).

3.88.035 Definitions.

A. “Electric ~~light and power~~ business” means ~~any~~the business ~~that of~~producesing, transmiting, distributesing, or selling electricity and/or any business that operates a plant or system for the generation, production or distribution of electrical energy for hire or sale and/or for the wheeling of electricity for others.

B. “Gas distribution business” means the business of operating a plant or system for the production or distribution for hire or sale of gas, whether ~~artificial manufactured~~ or natural.

~~C. “Light and power business” means the business of operating a plant or system for the generation, production or distribution of electrical energy for hire or sale and/or for the wheeling of electricity for others. (Ord. 6921 § 2 (Exh. B), 2023; Ord. 6870 § 2 (Exh. A), 2022.)~~

~~CD.~~ “Cabinets” means individual electrical vehicle charging units.

~~DE.~~ “Charging Station” means the grouping of Cabinets used in the charging of individual electrical vehicles.

3.88.040 Utility service tax – Levy.

On and after July 1, 2008, there is levied upon and there shall be collected from every person, firm, or corporation ~~engaged in carrying on an electric power business engaged in or carrying on an electric light and power the business of selling or furnishing to consumers electric light and power, and/or natural gas distribution business and/or artificial gas business for hire,~~ within or partly within the city limits, ~~an annual tax for the privilege of so doing, a such tax, to be~~ equal to six percent of the total gross revenues received from the operation of such businesses within the city limits. Upon every person, firm, or corporation one conducting or engaged in the business of supplying steam heat or power to consumers, a fee or tax equal to six percent of the total gross income from such business in the City is levied and shall be collected. On and after January 1, 2023, the finance director shall allocate one percent of the tax

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revenue received under this section for the purpose of acquiring, investing in, constructing, improving, providing, operating, preserving, maintaining and/or funding transportation improvements in the city. The remaining five percent levied shall be relegated for use by the city's general fund. (Ord. 6882 § 5, 2022; Ord. 6790 § 3 (Exh. C), 2020; Ord. 6785 § 5, 2020; Ord. 6170 § 4, 2008; Ord. 5797 § 2, 2003; Ord. 5673 § 3, 2002; Ord. 4180 § 1, 1986; Ord. 3827 § 1, 1982; Ord. 3679 § 1, 1981; 1957 code § 5.42.030. Formerly 5.88.040.)

3.88.050 Tax deductible revenues.

In computing the annual tax there shall be deducted from the gross revenues the following items:

- A. The amount of credit losses and uncollectibles actually sustained by the taxpayer.
- B. Amounts derived from transactions in interstate or foreign commerce or from any business which the city is prohibited from taxing under the Constitution of the United States or the state.
- C. Any retail sales or use taxes collected by the taxpayer from consumers to be remitted to the Washington State Department of Revenue.
- D. Income derived from the activities of selling tangible personal property or providing services of a type that can be sold or provided by persons not in the business of transmitting, distributing, or selling natural gas for which a separate charge is made; provided, that income derived from activity incidental to transmitting, distributing, or selling natural gas may not be deducted from gross income subject to the tax under this chapter.
- [E. The electrical vehicle \(EV\) charging station business may exclude from the gross income, subject to the electric utility tax, the amount paid for the electricity which has already been subject to the electric utility that was ultimately resold by the charging station company to the EV owner. In the event the charging station business purchases electricity directly from a utility provider for resale, the charging station business should report the entire gross income from sales to customers for charging their EVs under the electric utility tax classification.](#)

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(Ord. 6870 § 1 (Exh. A), 2022; Ord. 6790 § 3 (Exh. C), 2020; Ord. 5673 § 3, 2002; 1957 code § 5.42.040. Formerly 5.88.050.)

3.88.060 Collection and administration of tax.

The tax imposed by this chapter shall be administered and collected in accordance with Chapter [3.62](#) ACC. (Ord. 6921 § 2 (Exh. B), 2023; Ord. 6870 § 1 (Exh. A), 2022; Ord. 6790 § 3 (Exh. C), 2020; Ord. 5673 § 3, 2002; Ord. 3085 § 1, 1976; 1957 code § 5.42.050. Formerly 5.88.060.)

3.88.070 Revenue records.

Repealed by [Ord. 6921](#). **3.88.080 Tax – Payment failure – Penalty and collection.**

Repealed by [Ord. 6921](#). **3.88.090 Tax – Overpayments.**

Repealed by [Ord. 6921](#). **3.88.100 Violation – Penalty.**

It shall be a misdemeanor punishable in accordance with ACC [1.24.010](#) for any person, firm or corporation subject to this chapter to fail or refuse to apply for a business license or to make the tax returns or to pay the tax when due, or to make any false statement or representation in or in connection with any such application for a business license or such tax return or otherwise violate or refuse or fail to comply with this chapter. (Ord. 6790 § 3 (Exh. C), 2020; Ord. 5683 § 15, 2002; Ord. 5673 § 3, 2002; 1957 code § 5.42.090. Formerly 5.88.100.)

The Auburn City Code is current through Ordinance 7002, passed October 6, 2025.

Disclaimer: The city clerk's office has the official version of the Auburn City Code. Users should contact the city clerk's office for ordinances passed subsequent to the ordinance cited above.

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