City Council
Regular Meeting
February 2, 2026 - 7:00 PM
City Hall Council Chambers

AMENDED

AGENDA

CALL TO ORDER

LAND ACKNOWLEDGEMENT

We would like to acknowledge the Federally Recognized Muckleshoot Indian Tribe, the ancestral keepers of the land we are gathered on today. We thank them for their immense contributions to our state and local history, culture, economy, and identity as Washingtonians.

PUBLIC PARTICIPATION

A. The Auburn City Council Meeting scheduled for Monday, February 2, 2026, at 7:00 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 number below or click the link:

Telephone: 253 205 0468
Toll Free: 888 475 4499
Zoom: https://us06web.zoom.us/j/81351922616

PLEDGE OF ALLEGIANCE

ROLL CALL

ANNOUNCEMENTS, MAYOR'S PROCLAMATIONS, AND PRESENTATIONS

APPOINTMENTS

A. Auburn Junior City Council
City Council to approve the appointment of Lanya Muhsen to the Auburn Junior City Council for a two-year term expiring August 31, 2027

(RECOMMENDED ACTION: Move to approve the appointment of Lanya Muhsen to the Auburn Junior City Council, for a two-year term to expire on August 31, 2027.)

AGENDA MODIFICATIONS

PUBLIC COMMENT

This is the place on the agenda where the public is invited to speak to the City Council on any issue.

A. The public can participate in-person or submit written comments in advance.

Participants can submit written comments via mail, fax, or email. All written comments must be received prior to 5:00 p.m. on the day of the scheduled meeting and must be 350 words or less.
Please mail written comments to:
City of Auburn
Attn: Shawn Campbell, City Clerk
25 W Main St
Auburn, WA 98001

Please fax written comments to:
Attn: Shawn Campbell, City Clerk
Fax number: 253-804-3116

Email written comments to: publiccomment@auburnwa.gov

If an individual requires accommodation to allow for remote oral comment because of a difficulty attending a meeting of the governing body, the City requests notice of the need for accommodation by 5:00 p.m. on the day of the scheduled meeting. Participants can request accommodation to be able to provide a remote oral comment by contacting the City Clerk's Office in person, by phone (253) 931-3039, or by email (publiccomment@auburnwa.gov).

CORRESPONDENCE

CONSENT AGENDA

All matters listed on the Consent Agenda are considered by the City Council to be routine and will be enacted by one motion in the form listed.

A. Minutes from the January 5, 2026, City Council Meeting

B. Minutes from the January 12 and January 26, 2026, Study Session Meetings

C. Claims Vouchers (Thomas)
Claims voucher list dated January 14, 2026 which includes voucher numbers 482452 through voucher 482579, in the amount of $10,511,618.18, five electronic fund transfers in the amount of $1,427.14 and two wire transfers in the amount of $830,671.30

D. Claims Vouchers (Thomas)
Claims voucher list dated January 20, 2026, which includes voucher numbers 482580 through voucher 482672, in the amount of $3,054,604.53

E. Claims Vouchers (Thomas)
Claims voucher list dated January 28, 2026 which includes voucher numbers 482673 through voucher 482780, in the amount of $2,470,568.10, five electronic fund transfers in the amount of $1,188.69 and four wire transfers in the amount of $1,075,460.55

F. Payroll Voucher (Thomas)
Payroll check numbers 539770 through 539776 in the amount of $90,421.27, electronic deposit transmissions in the amount of $3,267,301.30, also a special payroll for sick leave cash out, electronic deposit transmissions in the amount of $18,069.34, for a grand total of $3,375,861.91 for the period covering December 31, 2025 to January 14, 2026

G. Payroll Voucher (Thomas)
Payroll check numbers 539777 through 539781 in the amount of $841,433.44, electronic deposit transmissions in the amount of $2,851,363.34, for a grand total of $3,692,796.78 for the period covering January 15, 2026 to January 28, 2026

(RECOMMENDED ACTION: Move to approve the Consent Agenda.)

UNFINISHED BUSINESS

NEW BUSINESS

ORDINANCES

A. Ordinance No. 7011 (Thomas)
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

(RECOMMENDED ACTION: Move to approve Ordinance No. 7011.)

RESOLUTIONS

A. Resolution No. 5863 (Krum)
A Resolution authorizing the Mayor to execute the King County-Cities Climate Collaboration (K4C) Interlocal Agreement, thereby making the City of Auburn a Partner City

(RECOMMENDED ACTION: Move to adopt Resolution No. 5863.)

B. Resolution No. 5881 (Gaub)
A Resolution authorizing the Mayor to execute agreements to accept Stormwater Capacity Grants from the Washington State Department of Ecology for implementing the National Pollutant Discharge Elimination System Municipal Stormwater Phase II permit requirements

(RECOMMENDED ACTION: Move to adopt Resolution No. 5881.)

C. Resolution No. 5882 (Gaub)
A Resolution authorizing the Mayor to grant an Easement to Puget Sound Energy for the purpose of installing Underground Gas Facilities for the AWOS, Beacon, & Emergency Generator Project (CP2335)

(RECOMMENDED ACTION: Move to adopt Resolution No. 5882.)

D. Resolution No. 5887 (Krueger)
A Resolution authorizing the Mayor to approve the conceptual design, fabricate, and install a Public Art Piece into the Auburn Downtown Park qualifying for the 1% for Art for the Theater and Park Design Project

(RECOMMENDED ACTION: Move to adopt Resolution No. 5887.)

E. Resolution No. 5888 (Caillier)
A Resolution approving a Mutual Aid Interlocal Agreement between the City of Renton and the City of Auburn related to the 2026 FIFA World Cup

(RECOMMENDED ACTION: Move to adopt Resolution No. 5888.)

MAYOR AND COUNCILMEMBER REPORTS

At this time the Mayor and City Council may report on significant items associated with their appointed positions on federal, state, regional and local organizations.

A. From the Council

B. From the Mayor

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:
Minutes from the January 5, 2026, City Council Meeting

Meeting Date:
February 2, 2026

Department:
City Council

Attachments:
01-05-2026 Minutes

Budget Impact:

Administrative Recommendation:

Background for Motion:

Background Summary:

Councilmember:

Staff:

City Council
Regular Meeting
January 5, 2026 - 7:00 PM
City Hall Council Chambers

MINUTES

CALL TO ORDER

Mayor Backus called the meeting to order at 7:00 p.m. in the Council Chambers of Auburn City Hall, 25 West Main Street.

LAND ACKNOWLEDGEMENT

Mayor Backus acknowledged the Federally Recognized Muckleshoot Indian Tribe as the ancestral keepers of the land we are gathered on today.

PUBLIC PARTICIPATION

The City Council Meeting was held in person and virtually.

PLEDGE OF ALLEGIANCE

Mayor Backus led those in attendance in the Pledge of Allegiance.

ROLL CALL

Councilmembers present: Deputy Mayor Tracy Taylor, Hanan Amer, Kate Baldwin, Brian Lott, Cheryl Rakes, Lisa Stirgus, and Clinton Taylor.

Mayor Nancy Backus and the following staff members present included: City Attorney Jason Whalen, Chief of Police Mark Caillier, Director of Public Works Ingrid Gaub, Director of Finance Jamie Thomas, Director of Parks, Arts, and Recreation Julie Krueger, and Deputy City Clerk Rebecca Wood-Pollock.

ANNOUNCEMENTS, MAYOR'S PROCLAMATIONS, AND PRESENTATIONS

A. Martin Luther King Jr. Day

Mayor Backus proclaimed January 19, 2026, as "Martin Luther King Jr. Day" in the City of Auburn.

APPOINTMENTS

A. Auburn Arts Commission
City Council to approve the appointments of Drew Dixon, Patrice Edwards, Chad Perkins, and Perry Shaw to the Auburn Arts Commission for a three-year term expiring December 31, 2028

Deputy Mayor T. Taylor moved and Councilmember Baldwin seconded to approve the appointment of Drew Dixon, Patrice Edwards, Chad Perkins, and Perry Shaw to the Auburn Arts Commission for a 3-year term expiring December 31, 2028.

MOTION CARRIED UNANIMOUSLY. 7-0

B. Auburn Lodging Tax Advisory Committee
City Council to approve the appointment of Bob Fraser to the Auburn Lodging Tax Advisory Committee for a three-year term expiring December 31, 2028

Deputy Mayor T. Taylor moved and Councilmember Amer seconded to approve the reappointment of Bob Fraser to the Auburn Lodging Tax Advisory Committee for a 3-year term expiring December 31, 2028.

MOTION CARRIED UNANIMOUSLY. 7-0

C. Auburn Tourism Board
City Council to approve the appointment of Maddy Linday and the reappointment of Malia Dale to the Auburn Tourism Board for a three-year term expiring December 31, 2028

Councilmember Stirgus moved and Councilmember Amer seconded to approve the appointment of Maddy Linday and the reappointment of Malia Dale to the Auburn Tourism Board for a 3-year term expiring December 31, 2028.

MOTION CARRIED UNANIMOUSLY. 7-0

AGENDA MODIFICATIONS

There were no modifications to the agenda.

PUBLIC COMMENT

Written Comments:
The City Clerk's Office received written comments from Susan, which were forwarded to the Mayor and Council prior to the meeting.

In-Person Comments:
Virginia Haugen provided comments.

CORRESPONDENCE

There was no correspondence for Council to review.

CONSENT AGENDA

A. Minutes from the December 15, 2025, City Council Meeting

B. Claims Vouchers (Thomas)
Claims voucher list dated December 17, 2025, which includes voucher numbers 482169 through 482217 and voucher numbers 482219 through 482334, in the amount of $7,536,191.08, five electronic fund transfers in the amount of $1,124.97, and two wire transfers in the amount of $666,185.34

C. Claims Vouchers (Thomas)
Claims voucher list dated December 17, 2025, which includes voucher number 482218 in the amount of $3,869.92

D. Claims Vouchers (Thomas)
Claims voucher list dated December 31, 2025, which includes voucher numbers 482335 through 482441 in the amount of $1,864,632.98, nine electronic fund transfers in the amount of $16,147.79, and two wire transfers in the amount of $1,136,859.21

E. Claims Vouchers (Thomas)
Claims voucher list dated January 1, 2026, which includes voucher numbers 482442 through 482451, in the amount of $267,380.52

F. Payroll Voucher (Thomas)
Payroll check numbers 539767 through 539770 in the amount of $847,807.02, electronic deposit transmissions in the amount of $2,963,324.24, for a grand total of $3,811,131.26, for the period covering December 11, 2025, to January 1, 2026

Deputy Mayor T. Taylor moved and Councilmember Amer seconded to approve the consent agenda.

MOTION CARRIED UNANIMOUSLY. 7-0

UNFINISHED BUSINESS

There was no unfinished business.

NEW BUSINESS

There was no new business.

RESOLUTIONS

A. Resolution No. 5883 (Whalen)
A Resolution ratifying and confirming the Proclamation of Emergency made by Mayor Nancy Backus on December 9, 2025

Councilmember Stirgus moved and Councilmember Amer seconded to adopt Resolution No. 5883.

Council thanked Directors and City staff for their hard work during the recent flooding event in the City.

MOTION CARRIED UNANIMOUSLY. 7-0

B. Resolution No. 5884 (Gaub)
A Resolution authorizing the Mayor to accept an initial offer of financial aid to The Auburn Airport from the Community Aviation Revitalization Board (CARB) and to execute Loan Agreement

Councilmember C. Taylor moved and Councilmember Baldwin seconded to adopt Resolution No. 5884.

MOTION CARRIED UNANIMOUSLY. 7-0

C. Resolution No. 5885 (Gaub)
A Resolution authorizing the Mayor and City Clerk to execute grant agreements between the City of Auburn and the Federal Aviation Administration relating to Project No. CP2518, Airport T-Hangar Upgrades

Councilmember Baldwin moved and Councilmember Rakes seconded to adopt Resolution No. 5885.

Council discussed wait times to get airport hangar space.

MOTION CARRIED UNANIMOUSLY. 7-0

MAYOR AND COUNCILMEMBER REPORTS

A. From the Council

Councilmembers provided reports on the events that they attended.

B. From the Mayor

Mayor Backus provided a report on the events she attended. She also discussed the recent flooding that occurred and thanked staff for their hard work in the Emergency Operations Center and in the field.

ADJOURNMENT
There being no further business to come before the Council, the meeting was adjourned at 7:24 p.m.

APPROVED this 2nd day of February, 2026.

_____ _____
NANCY BACKUS, MAYOR Rebecca Wood-Pollock, Deputy City Clerk

AGENDA BILL APPROVAL FORM

Agenda Subject:
Minutes from the January 12 and January 26, 2026, Study Session Meetings

Meeting Date:
February 2, 2026

Department:
City Council

Attachments:
01-12-2026 Minutes, 01-26-2026 Minutes

Budget Impact:

Administrative Recommendation:

Background for Motion:

Background Summary:

Councilmember:

Staff:

City Council
Study Session
Finance & Internal Services SFA
January 12, 2026 - 5:30 PM
City Hall Council Chambers

MINUTES

CALL TO ORDER

Deputy Mayor Tracy Taylor called the meeting to order at 5:30 p.m. in the Council Chambers of Auburn City Hall, 25 West Main Street.

PUBLIC PARTICIPATION

The Study Session Meeting was held in person and virtually.

ROLL CALL

Councilmembers present: Deputy Mayor Tracy Taylor, Hanan Amer, Kate Baldwin, Brian Lott, Cheryl Rakes, Lisa Stirgus, and Clinton Taylor.

Mayor Nancy Backus and the following staff members present included: City Attorney Jason Whalen, Assistant Chief of Police Samuel Betz, Director of Public Works Ingrid Gaub, Parks, Arts, and Recreation Director Julie Krueger, Director of Finance Jamie Thomas, and City Clerk Shawn Campbell.

AGENDA MODIFICATIONS

Councilmember Amer moved and Councilmember Stirgus seconded to suspend Council Rules of Procedure Section 2.2(C) to allow for final action at a Study Session meeting.

MOTION CARRIED UNANIMOUSLY. 7-0

PUBLIC COMMENT

No one came forward to speak.

ANNOUNCEMENTS, REPORTS, AND PRESENTATIONS

A. Auburn Symphony Orchestra – 2025 Annual Report (Krueger) (15 Minutes)

Gabi Galloway, Executive Director of the Auburn Symphony Orchestra and Wesley Schulz, Artistic Director and Conductor of the Auburn Symphony

Orchestra, provided Council with a presentation on the 2025 Annual Report, including Board member recruitment, grant funding, subscriber sales and single event ticket sales, and programs.

Council discussed the upcoming performances, suggestions on an audience's first performance, subscribers, regional access, and return on investment.

FINANCE AND INTERNAL SERVICES DISCUSSION ITEMS

A. 3rd Quarter 2025 Financial Report through September 2025 (Thomas) (20 Minutes)

Councilmember Amer, Chair of the Finance and Internal Services Special Focus Area, chaired this portion of the meeting.

Director Thomas provided Council with an overview of the 3rd Quarter 2025 Financial Report including General Fund revenue, tax revenue including Property Tax, Retail Sales and Use Tax, Business and Occupation Tax, and other taxes. She also discussed licenses and permits, intergovernmental revenue, charges for services, fines and penalties, and interest and investment earnings, expenditures, ARPA Funds update, and Real Estate Excise Tax.

Council discussed costs for repairs at the Auburn Golf Course.

AGENDA ITEMS FOR COUNCIL DISCUSSION

A. Resolution No. 5886 (Mayor) (30 Minutes)
A Resolution adopting the 2026 State Legislative Agenda

Councilmember Stirgus moved and Councilmember Amer seconded to adopt Resolution No. 5886.

Mayor Bakus provided Council with a brief overview of the suggested Legislative Priorities.

Council discussed tort liability, tiny home villages, flock camera usage, criminal justice sales tax, impact fees, and paid family medical leave changes.

Councilmember Baldwin moved and Councilmember Rakes seconded to amend the Legislative Priorities by removing the 1st and 3rd bullet point from Labor and Workforce Impacts.

Council discussed the impacts.

AMENDED MOTION FAILED. 2-5, Councilmembers Baldwin and Rakes voted in favor.

MAIN MOTION CARRIED. 5-2, Councilmembers Baldwin and Rakes voted against.

COUNCIL REPORTS

Deputy Mayor T. Taylor, Councilmembers Stirgus, and Councilmember Amer shared their reports.

ADJOURNMENT

There being no further business to come before the Council, the meeting was adjourned at 7:09 p.m.

APPROVED this 2nd day of February, 2026.

_____	_____
TRACY TAYLOR, DEPUTY MAYOR	Shawn Campbell, City Clerk

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

MINUTES

CALL TO ORDER

Deputy Mayor Tracy Taylor called the meeting to order at 5:30 p.m. in the Council Chambers of Auburn City Hall, 25 West Main Street.

PUBLIC PARTICIPATION

The Study Session Meeting was held in person and virtually.

ROLL CALL

Councilmembers present: Deputy Mayor Tracy Taylor, Hanan Amer, Kate Baldwin, Brian Lott, Cheryl Rakes, Lisa Stirgus, and Clinton Taylor.

Mayor Nancy Backus and the following staff members present included: City Attorney Jason Whalen, Assistant Chief of Police Samuel Betz, Director of Public Works Ingrid Gaub, Parks, Arts, and Recreation Director Julie Krueger, Director of Finance Jamie Thomas, Assistant Director of Public Works Jacob Sweeting, Arts Program Supervisor Allison Hyde, Parks Planning and Development Manager Thaniel Gouk, Senior Project Engineer Jeffrey Bender, Project Engineer Kim Truong, and Deputy City Clerk Hannah Scholl.

AGENDA MODIFICATIONS

An Executive Session was added to the agenda.

EXECUTIVE SESSION

Deputy Mayor T. Taylor adjourned into Executive Session per RCW 42.30.110(1)(i)(ii) to discuss with legal counsel representing the agency litigation or potential litigation to which the agency is or is likely to become a party, when public knowledge regarding the discussion is likely to result in adverse legal or financial consequence to the agency at 5:31 p.m. for 15 minutes. Councilmembers, Mayor Backus, City Attorney Whalen, Director Gaub, Assistant Director Sweeting, and Project Manager Troung were required to attend. There was no anticipated action following the Executive Session.

Deputy Mayor T. Taylor extended the Executive Session for 5 minutes at 5:48 p.m.

Deputy Mayor T. Taylor extended the Executive Session for 5 minutes at 5:55 p.m.

Deputy Mayor T. Taylor called the meeting back to order at 6:00 p.m.

ANNOUNCEMENTS, REPORTS, AND PRESENTATIONS

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

Supervisor Hyde provided Council with a presentation on the Public Art for Theater Plaza and Downtown Park including a brief background of the project, solicitation, selection process, and next steps.

The selected artist, John Flemming, provided Council with an overview of his design process, including conceptual ideas, structural design and dimensions, materials, and overall site plan.

Council discussed maintenance, dimensions, partnership with Muckleshoot Indian Tribe, budget, and installation.

PUBLIC WORKS AND COMMUNITY DEVELOPMENT DISCUSSION ITEMS

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

Councilmember Baldwin, Vice Chair of the Public Works and Community Development Special Focus Area, chaired this portion of the meeting.

Manager Gouk provided Council with an overview of the 2025 Parks Capital Project Recap and 2026 Project Look-Ahead including completed projects, grant funds received, upcoming projects in 2026, funding sources, and maintenance.

Council discussed maintenance, the Downtown Park design, flood damage to the Auburn Golf Course, and the RAVE Foundation.

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

Engineer Bender provided Council with an overview of the 2025 Capital Projects Wrap Up, including 2025 project statistics and current status. He also discussed several upcoming projects in 2026, including the Auburn Avenue Theater Rebuild, C Street SW Preservation, 1st Street NE/NW & Division Street Pedestrian Improvements, R Street SE & 21st Street SE Roundabout, City Parking Lot Replacement, and Street Lighting Lake Tapps Parkway.

Council discussed the City Parking Lot Replacement project, project schedules, and the R Street SE & 21st Street SE Roundabout project.

C. Engineering Design Standards Update (Gaub) (15 Minutes)

Assistant Director Sweeting provided Council with an overview of the Engineering Design and Construction Standards Update including definitions, background, and purpose. He also discussed the local residential streets standards, parking issues, and speeding concerns.

Council discussed landscaping standards, emergency services, and multimodal transportation.

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

Assistant Director Sweeting and Engineer Truong provided Council with an overview of Ordinance No. 7013 including summary of authorization, background, and the R Street Corridor Study recommendations. They discussed the completed projects, projects currently in design, scope, property needs, project schedule, and next steps.

Council discussed alternative options and outreach to businesses.

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

Director Thomas provided Council with an overview of Ordinance No. 7011 including the proposed updates to City Code.

Council discussed the clarification language.

COUNCIL REPORTS

Deputy Mayor T. Taylor and Councilmembers Strigus, Amer, and Baldwin shared reports.

ADJOURNMENT

There being no further business to come before the Council, the meeting was adjourned at 7:44 p.m.

APPROVED this 2nd day of February 2026.

_____ _____

TRACY TAYLOR, DEPUTY MAYOR Hannah Scholl, Deputy City Clerk

CITY OF AUBURN WASHINGTON

AGENDA BILL APPROVAL FORM

Agenda Subject:
Claims Vouchers (Thomas)
Claims voucher list dated January 14, 2026 which includes voucher numbers 482452 through voucher 482579, in the amount of $10,511,618.18, five electronic fund transfers in the amount of $1,427.14 and two wire transfers in the amount of $830,671.30

Meeting Date:
February 2, 2026

Department:
Finance

Attachments:
None

Budget Impact:

Administrative Recommendation:
City Council to approve Claim Vouchers.

Background for Motion:

Background Summary:
Claims voucher list dated January 14, 2026 which includes voucher numbers 482452 through voucher 482579, in the amount of $10,511,618.18, five electronic fund transfers in the amount of $1,427.14 and two wire transfers in the amount of $830,671.30.

Councilmember: Hanan Amer

Staff: Jamie Thomas

CITY OF AUBURN WASHINGTON

AGENDA BILL APPROVAL FORM

Agenda Subject:
Claims Vouchers (Thomas)
Claims voucher list dated January 20, 2026, which includes voucher numbers 482580 through voucher 482672, in the amount of $3,054,604.53

Meeting Date:
February 2, 2026

Department:
Finance

Attachments:
None

Budget Impact:

Administrative Recommendation:
City Council to approve Claim Vouchers.

Background for Motion:

Background Summary:
Claims voucher list dated January 20, 2026, which includes voucher numbers 482580 through voucher 482672, in the amount of $3,054,604.53.

Councilmember: Hanan Amer

Staff: Jamie Thomas

CITY OF AUBURN WASHINGTON

AGENDA BILL APPROVAL FORM

Agenda Subject:
Claims Vouchers (Thomas)
Claims voucher list dated January 28, 2026 which includes voucher numbers 482673 through voucher 482780, in the amount of $2,470,568.10, five electronic fund transfers in the amount of $1,188.69 and four wire transfers in the amount of $1,075,460.55

Meeting Date:
February 2, 2026

Department:
Finance

Attachments:
None

Budget Impact:

Administrative Recommendation:
City Council to approve Claim Vouchers.

Background for Motion:

Background Summary:
Claims voucher list dated January 28, 2026 which includes voucher numbers 482673 through voucher 482780, in the amount of $2,470,568.10, five electronic fund transfers in the amount of $1,188.69 and four wire transfers in the amount of $1,075,460.55.

Councilmember: Hanan Amer

Staff: Jamie Thomas

CITY OF AUBURN WASHINGTON

AGENDA BILL APPROVAL FORM

Agenda Subject:
Payroll Voucher (Thomas)
Payroll check numbers 539770 through 539776 in the amount of $90,421.27, electronic deposit transmissions in the amount of $3,267,301.30, also a special payroll for sick leave cash out, electronic deposit transmissions in the amount of $18,069.34, for a grand total of $3,375,861.91 for the period covering December 31, 2025 to January 14, 2026

Meeting Date:
February 2, 2026

Department:
Finance

Attachments:
None

Budget Impact:

Administrative Recommendation:
City Council to approve Payroll Vouchers.

Background for Motion:

Background Summary:
Payroll check numbers 539770 through 539776 in the amount of $90,421.27, electronic deposit transmissions in the amount of $3,267,301.30, also a special payroll for sick leave cash out, electronic deposit transmissions in the amount of $18,069.34, for a grand total of $3,375,861.91 for the period covering December 31, 2025 to January 14, 2026.

Councilmember: Hanan Amer

Staff: Jamie Thomas

CITY OF AUBURN WASHINGTON

AGENDA BILL APPROVAL FORM

Agenda Subject:
Payroll Voucher (Thomas)
Payroll check numbers 539777 through 539781 in the amount of $841,433.44, electronic deposit transmissions in the amount of $2,851,363.34, for a grand total of $3,692,796.78 for the period covering January 15, 2026 to January 28, 2026

Meeting Date:
February 2, 2026

(RECOMMENDED ACTION: Move to approve the Consent Agenda.)

Department:
Finance

Attachments:
None

Budget Impact:

Administrative Recommendation:
City Council to approve Payroll Vouchers.

Background for Motion:

Background Summary:
Payroll check numbers 539777 through 539781 in the amount of $841,433.44, electronic deposit transmissions in the amount of $2,851,363.34, for a grand total of $3,692,796.78 for the period covering January 15, 2026 to January 28, 2026.

Councilmember: Hanan Amer

Staff: Jamie Thomas

CITY OF AUBURN WASHINGTON

AGENDA BILL APPROVAL FORM

Agenda Subject:
Ordinance No. 7011 (Thomas)
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:
February 2, 2026

(RECOMMENDED ACTION: Move to approve Ordinance No. 7011.)

Department:
Finance

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

Budget Impact:

Administrative Recommendation:
City Council to approve Ordinance No. 7011.

Background for Motion:
The proposed changes are needed for clarity of the City Tax Code, allowing for greater precision to implement and administer tax laws, which is in the best interest of the City and its taxpayers.

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)

1. 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)

1. 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 vehicle (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:

_____
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

_____
Jason Whalen, City Attorney

Published: _____

Chapter 2.46
HEARING EXAMINER

Sections:

2.46.010 Title.
2.46.020 General objectives.
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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:

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)

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

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

Hosted by General Code.

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.
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3.54.170 Administrative appeal.
3.54.180 Judicial review of hearing examiner decision.
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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).

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

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~~s~~o 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

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

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

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.)

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

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Chapter 3.62
ADMINISTRATIVE CODE FOR CERTAIN CITY TAXES

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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

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 filling 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.

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

Hosted by General Code.

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 powerity business" means anythe business that of produceseing, transmitsting, distributeseing, or sellseing 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

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.

(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.

City Website: www.auburnwa.gov

Hosted by General Code.

CITY OF AUBURN WASHINGTON

AGENDA BILL APPROVAL FORM

Agenda Subject:
Resolution No. 5863 (Krum)
A Resolution authorizing the Mayor to execute the King County-Cities Climate Collaboration (K4C) Interlocal Agreement, thereby making the City of Auburn a Partner City

Meeting Date:
February 2, 2026

(RECOMMENDED ACTION: Move to adopt Resolution No. 5863.)

Department:
Community Development

Attachments:
Resolution No. 5863, Exhibit A

Budget Impact:
$2,500 annually

Administrative Recommendation:
City Council to approve Resolution No. 5863

Background for Motion:
Participation in K4C will provide the City of Auburn with regional coordination opportunities and shared resources that will better equip the City to advance the goals and strategies outlined in the Climate Element of the Comprehensive Plan.

Background Summary:
The King County-Cities Climate Collaboration (K4C) is a partnership of King County and local cities focused on accelerating collective climate action to reduce greenhouse gas emissions and enhance regional sustainability. Established in 2012, K4C has grown to include 24 partner jurisdictions representing more than 87% of the King County population. Partner cities work together on initiatives such as expanding renewable energy, increasing mobility, promoting energy efficiency in buildings and vehicles, advancing farm and forest protection, and coordinating climate advocacy and legislative priorities. Membership in K4C requires execution of an interlocal agreement committing to shared goals, providing annual dues based off population size, and regular staff participation in collaborative meetings. K4C also engages in legislative advocacy, technical assistance, and information sharing to inform local climate strategies. Annual dues will be paid for through the existing approved Community Development budget, a budget amendment is not required at this time.

Councilmember: Tracy Taylor

Staff: Jason Krum

RESOLUTION NO. 5863

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, AUTHORIZING THE MAYOR TO EXECUTE THE KING COUNTY-CITIES CLIMATE COLLABORATION (K4C) INTERLOCAL AGREEMENT, THEREBY MAKING THE CITY OF AUBURN A PARTNER CITY

WHEREAS, the King County-Cities Collaboration (K4C) is a partnership of local governments working together to accelerate climate action; and

WHEREAS, K4C partners collaborate to equitably reduce Greenhouse Gas (GHG) emissions, prepare for climate impacts, promote the health of residents, economy, and the natural environment; and

WHEREAS, the City of Auburn, in joining K4C, will benefit in the sharing of resources, information, and staff expertise as Auburn prepares to implement the Climate Element of the Comprehensive Plan; and

WHEREAS, the City of Auburn, in joining K4C, will benefit in the collaboration on regional issues related to climate change; and

WHEREAS, City staff and elected officials will have opportunities to meet with partner cities in two annual workshops and monthly staff committee meetings; and

WHEREAS, membership with K4C requires execution of an interlocal agreement, payment of annual dues based on the member's population size, and a commitment to regular staff participation; and

WHEREAS, the financial impact of membership for cities with a population exceeding 65,000 is $2,500 annually and will be paid from the existing Community Development budget.

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

Section 1. The Mayor is hereby authorized to execute the King County-Cities Climate Collaboration Interlocal Agreement making the City of Auburn a partner city, a copy of the agreement is attached hereto as Exhibit A and incorporated herein by this reference.

Section 2. The Mayor is authorized to implement those administrative procedures necessary to carry out the directives of this Resolution.

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

Section 4. This Resolution will take effect and be in full force on passage and signatures.

Dated and Signed: _____

CITY OF AUBURN

_____
NANCY BACKUS, MAYOR

ATTEST:

_____
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

_____
Jason Whalen, City Attorney

INTERLOCAL AGREEMENT FOR CLIMATE COLLABORATION

This Agreement ("Agreement") is entered into pursuant to Chapter 39.34 RCW among participating **Cities of King County**, (hereinafter referred to as the "Cities"), and **King County,** (hereinafter referred to as the "County"), 401 5th Avenue, Suite 800, Seattle, WA 98104 (collectively, "the Parties") Chapter 39.34 RCW.

Whereas, we, King County and the undersigned Cities of King County, wish to work together to directly respond to climate change and reduce global and local sources of climate pollution;

Whereas, we believe that by working together we can increase our efficiency and effectiveness in making progress towards this goal;

Whereas, we are interested in achieving this goal in a way that builds a cleaner, stronger and more resilient regional economy;

Whereas, we are interested in focusing on local solutions to leverage and partner with related collaborative efforts;

Whereas, partnering on sustainable solutions will advance progress towards Cities' environmental, climate change, and energy goals such as those adopted by the nearly half of King County Cities that have signed on to the U.S. Conference of Mayors Climate Protection Agreement;

NOW, THEREFORE, the Cities and King County mutually agree as follows:

1. Purpose and Scope of this Agreement

1.1 The purpose of this Agreement is to outline responsibilities and tasks related to the County and Cities that are voluntarily participating in the King County-Cities Climate Collaboration. The Parties will develop and coordinate on the following efforts:

(a) Outreach: Develop, refine, and utilize messaging and tools for climate change outreach to engage decision makers, other cities, and the general public.

(b) Coordination: Collaborate on adopting consistent standards, benchmarks, strategies, and overall goals related to responding to climate change.

(c) Solutions: Share local success stories, challenges, data and products that support and enhance climate mitigation efforts by all partners.

(d) Funding and resources: Collaborate to secure grant funding and other shared resource opportunities to support climate related projects and programs.

1.2 It is not the purpose or intent of this Agreement to create, supplant, preempt or supersede the authority or role of any individual Party.

1.3 All tools, outreach materials, data, collaborative efforts, and other resources that are developed as part of this Agreement are optional for Cities and King County to adopt or utilize.

2. Organization

2.1 Each Party shall appoint one designee and an alternate to serve as its representative. Upon the effective execution of this Agreement and the appointment of designees and alternate designees for each Party, designees shall meet and choose, according to the voting provisions of this section, representatives to serve as **Chair** and **Vice Chair** to oversee and direct the activities associated with meetings including the development of the agendas, running the meeting and providing leadership.

2.2. No action or binding decision will be taken without the presence of a quorum of active designees or alternates. A quorum exists if a majority of the designees present at the meeting. Each designee shall have an equal vote, with a supermajority vote of 75% of all designees being required to approve the final scope of the collaboration program or amend the scope. Any vote to increase the amount of funding required by each Party, however, shall only be binding on those who specifically agree to such increase.

2.3 Designees shall have the authority and mandate to administer the Tasks outlined in Section 3.

2.4 Designees may approve a Request for Qualifications (RFQ) to secure a vendors or consultants needed to accomplish any Task, and shall interview one or more applicants and make an appointment provided sufficient funds are available.

2.5 Designees shall meet and report on a quarterly basis to ensure that Tasks are efficiently, effectively and responsibly delivered in the performance of this Agreement, including the allocation of resources.

2.6 Designees shall develop an initial annual work plan and budget which will be finalized within one month of approval of the Agreement by the Parties. Subsequent annual work plans will be developed and approved on or before the anniversary of the adoption of the first years' work plan in conjunction

with budget planning for consideration and adoption by the Parties' legislative bodies.

2.7 If direct payment in support of the annual work plan, such as for consultant services or hiring staff, can be arranged by participating Cities, this is preferred. If direct payment occurs, these funds will be accounted for towards that city's contribution. If this is not possible, funds collected from any source on behalf of the Parties shall be maintained in a special fund by the County as *ex officio* treasurer on behalf of the Collaboration. The County shall also serve as the contractual agent for the Parties in acquiring any serviced needed to complete Tasks of the Agreement.

3. Tasks

3. 1 Climate Collaboration Work Plan.

Finalize the Scope of Work for this King County-Cities Collaboration consistent with this Agreement. This will take place after commencement per Section 5 of this Agreement and will be finalized on or before September 30th, 2011. With support from participating Cities, the County will develop a draft of the Scope of Work to be approved by vote of the City and County Representatives. Not all tasks will necessarily be accomplished as they are funding-dependent.

3.2 Sustain the King County Cities Climate Collaboration (Budget $10,000)

Pay necessary expenses to support expansion of the King County SWD GreenTools Roundtable program to include every other-month forums on climate-related sustainability issues. The Roundtables will be held at various venues throughout King County and topics will focus on the collaborative actions highlighted in the King County-Cities Climate Pledge: outreach, coordination, solutions, funding and resources. Speakers will include King County and City staff and other invited partners.

3.3 Hire a staff member, partial staff member, or consultant to support achieving the priorities identified in the King County-Cities Climate Pledge (Budget $9,000-$80,000 depending on commitments made)

(a) The staff member will help lead implementation of the King County-Cities Climate Collaboration initiatives, including but not limited to: sustainable transportation; clean fuel vehicles; community energy retrofits; renewable energy projects; community outreach; and other topics defined and agreed upon in the final Scope of Work or annual Work Plans. Staff could develop and implement a general countywide program that supports City sustainability projects or programs. Staffing

options include hiring a part- to full-time staff from King County or a participating King County City to lead the effort

(b) Products that will be developed, to be clarified in the process of finalizing the Scope of Work, and dependent on funding, include:

1. Directory of local climate solutions related resources to include:
    a. County technical expert pool. A list of relevant County technical experts on staff that already support city sustainability projects and programs. This could be expanded with mechanisms for cities to directly contract with County staff to support implementation of specific projects and programs.
    b. Technical experts from all participating jurisdictions that could help support other cities' efforts, share local success stories, or potentially be contracted out to work with other cities.
    c. Technical experts from academia, research institutions, utilities and other organizations.
    d. List of consultants with local experience and expertise on a diverse range of climate and sustainability related functions.
    e. Best practices and lessons learned from relevant local projects and programs.

2. Symposium for city and County staff focused on local climate solutions.

3. Forum for all local technical experts – a broader group than those engaged in the King County-Cities Climate Collaboration – to share information and best practices

4. Opportunities for local governments to increase understanding and gather information on specific climate change mitigation efforts.

5. Other products as defined and agreed upon in the process of finalizing the Scope of Work, provided they are consistent with the King County-Cities Climate Pledge and focused on sustainability and climate change related outreach, coordination, solutions, or funding and resources.

4. <u>Funding</u>

4.1 The minimum required financial contribution for each King County City to participate in this Agreement is shown below. In no event shall the Cities be responsible for amounts incurred by King County in excess of what is set forth in this Agreement without an amendment according to the terms hereof.

4.2 To the extent this Agreement is renewed annually, the Parties shall update the work plan and contribute funds to King County for estimated costs, as described below, in advance of services provided. Any funds not used in any given year will be used in the execution of the following year's Work Plan or refunded, on a proportional basis based on initial contributions, within forty-five (45) days in the event of a Party's termination of this Agreement.

4.3 The Parties represent that funds for service provision under this Agreement have been appropriated and are available. To the extent that such service provision requires future appropriations beyond current appropriation authority, the obligations of each Party are contingent upon the appropriation of funds by that Party's legislative authority to complete the activities described herein. If no such appropriation is made, the Agreement shall terminate as to that Party provided the Party provides notice of termination prior to the other parties prior to the adoption of the annual work plan per Section 2.6.

Population Categories	Jurisdiction	US Census 2024 Population
Under 5,000	**$500**	**Level 1**
	Skykomish	150
	Beaux Arts Village	296
	Hunts Point	440
	Yarrow Point	1,086
	Carnation	2,186
	Algona	3,128
	Medina	2,789
	Clyde Hill	3,043
5,000 - 19,999	**$700**	**Level 2**
	Black Diamond	7,772
	Normandy Park	6,371
	Pacific	6,720
	North Bend	8,777
	Duvall	8,831
	Milton	8,693
	Newcastle	12,505
	Enumclaw	12,746
	Woodinville	13,882
	Lake Forest Park	12,606
	Snoqualmie	13,052
20,000 - 39,999	**$1,200**	**Level 3**
	Tukwila	20,722
	Covington	21,299
	Kenmore	23,057
	Mercer Island	24,072
	Maple Valley	28,666
	SeaTac	32,075
	Des Moines	31,388
	Issaquah	38,232
40,000 - 65,000	**$2,000**	**Level 4**
	Burien	49,890
	Bothell	51,575
	Shoreline	63,045
	Sammamish	63,565
Over 65,000	**$2,500**	**Level 5**
	Auburn	81,754
	Redmond	84,897
	Kirkland	90,164
	Federal Way	95,509
	Renton	103,005
	Kent	131,235
	Bellevue	151,436
Over 250,000	**$5,000**	**Level 6**
	Seattle	764,753
Port of Seattle	**$7,000**	**Level 7**
King County	**$10,000**	**Level 8**

Population data from US Census, 2024

5. Duration

This Agreement is effective upon execution by King County and a minimum of eight King County Cities which will contribute at least $9,000 total, after approval by the legislative body of each Party. The Agreement will be posted on the web site of each Party after authorization in accordance with RCW 39.34.040. and .200. The Agreement will have a term of one year and will automatically renew each year unless terminated as provided in Section 7.

6. Latecomers

Non-party King County cities may opt into this Agreement at any time. If cities join after an annual work plan is finalized, they will pay a pro-rated amount, calculated as the preceding year's annual financial contribution for that jurisdiction multiplied by the percentage of the remaining time in the year.

7. Termination

7.1 In addition to termination for lack of appropriation under Section 5, a Party may end its participation in this Agreement upon written notice to the other Parties prior to October 1st to be effective at the end of the calendar year.

Except as set forth in 7.2, no refunds will be paid to individual Parties who terminate.

7.2 In the event of individual terminations that result in fewer than eight remaining City participants, this Agreement shall be deemed terminated and all funding remaining after all services, fees and costs incurred to that date are paid, shall be returned by King County to the remaining participants pro rata based on their original relative contribution amounts. Such payment shall be made within forty-five (45) days of the termination date.

8. Communications

The following persons shall be the contact person for all communications regarding the performance of this Agreement.

King County	**City of**
Marissa Aho	
Director - Executive Climate Office Office of Executive Shannon Braddock	
401 5th Avenue, Suite 800, Seattle, WA 98104	
Phone: 206-848-0579	Phone:
E-mail address: maaho@kingcounty.gov	Email address:

9. Indemnification

To the extent permitted by state law, and for the limited purposes set forth in this Agreement, each Party shall protect, defend, hold harmless and indemnify the other Parties to include the officers, employees, agents and contractors of the Party, while acting within the scope of their employment as such, from and against any and all claims (including demands, suits, penalties, liabilities, damages, costs, expenses, or losses of any kind or nature whatsoever) arising out of or in any way resulting from such Party's own negligent acts or omissions, torts and wrongful or illegal acts related to such Party's participation and obligations under this Agreement. Each Party agrees that its obligations under this subsection extend to any claim, demand and/or cause of action brought by or on behalf of any of its employees or agents. For this purpose, each Party, by mutual negotiation, hereby waives, with respect to the other Parties only, any immunity that would otherwise be available against such claims under the industrial insurance act provisions of Title 51 RCW. The provisions of this subsection shall survive and continue to be applicable to Parties exercising the right of termination pursuant to this Agreement.

In no event do the Parties intend to assume any responsibility, risk or liability of any other Party or otherwise with regard to any Party's duties or regulations.

10. Compliance with All Laws and Regulations

The Parties shall comply with all applicable local, state, and federal laws, regulations and standards necessary for the performance of this Agreement.

11. Non- exclusive Program

Nothing herein shall preclude any Party from choosing or agreeing to fund or implement any work, activities or projects associated with any of the purposes hereunder by separate agreement or action.

12. No Third Party Rights

Nothing contained in this Agreement is intended to, nor shall it be construed to, create any rights in any third party, or to form the basis for any liability on the part of any Party , or their officers, elected officials, agents and employees, to any third party.

13. Amendments

This Agreement may be amended, altered or clarified only the unanimous consent of the Parties represented by affirmative action of their legislative bodies.

14. Entire Agreement

This Agreement is a complete expression of the intent of the Parties and any oral or written representations or understandings not incorporated herein are excluded.

15. Waiver

Waiver of any default shall not be deemed to be waiver of any subsequent default. Waiver of breach of any provision of this Agreement shall not be deemed to be a waiver of any other or subsequent breach and shall not be construed to be a modification of the terms of the Agreement unless stated to be such through written approval by the Parties which shall be attached to the original Agreement.

16. RCW 39.34 Required Clauses

a) Purpose. See Section 1 above
a) Duration. See Section 5 above.
b) Organization of separate entity and its powers. No new or separate legal or administrative entity is created to administer the provisions of this Agreement.
c) Responsibilities of the Parties. See provisions above.

d) Agreement to be filed and recorded. The City shall file this Agreement with its City Clerk. The County shall place this Agreement on its web site. The Agreement shall also be recorded.
e) Financing. Each Party shall be responsible for the financing of its contractual obligations under its normal budgetary process.
f) Termination. See Section 7 above.

17. Counterparts

This Agreement may be executed in counterparts.

The persons signing below, who warrant they have the authority to execute this Agreement.

By: _____ By: _____

King County Executive

Date: _____

Name:
Title:
City of:
Date:

_____

CITY OF AUBURN WASHINGTON

AGENDA BILL APPROVAL FORM

Agenda Subject:
Resolution No. 5881 (Gaub)
A Resolution authorizing the Mayor to execute agreements to accept Stormwater Capacity Grants from the Washington State Department of Ecology for implementing the National Pollutant Discharge Elimination System Municipal Stormwater Phase II permit requirements

Meeting Date:
February 2, 2026

(RECOMMENDED ACTION: Move to adopt Resolution No. 5881.)

Department:
Public Works

Attachments:
Resolution No. 5881

Budget Impact:

Administrative Recommendation:
City Council to adopt Resolution No. 5881.

Background for Motion:
The Washington State Department of Ecology provides biennial non-competitive stormwater capacity grants to all Phase I and Phase II municipal permittees under the National Pollutant Discharge Elimination System (NPDES) program. As a Phase II permittee, the City of Auburn is eligible every two years to receive this grant funding to support implementation of its citywide NPDES stormwater permit. This Resolution will authorize the Mayor to execute recurring biennial agreements to accept stormwater capacity grants from the Washington State Department of Ecology for implementing and managing requirements of the NPDES Phase II municipal stormwater permit.

Background Summary:
The Washington Department of Ecology (Ecology) provides recurring biennial non-competitive stormwater capacity grants to all Phase I and Phase II municipal permittees under the National Pollutant Discharge Elimination System (NPDES) program to support implementation and compliance of the NPDES stormwater permit. The recurring biennial grants have been issued by Ecology to the Phase I and Phase II municipal permittees since 2010 and do not include provisions for the permittee to provide any matching funds to accept the funding. As a Phase II municipal permittee, the City of Auburn has been receiving this grant funding since the inception of the stormwater capacity grant program. The amount of grant funding available to each permittee is established and set biennially and is based on the approved State budget. However, the most recent grant cycles have provided the City in excess of $100,000 for implementing the NPDES permit requirements.

Resolution No. 5881 will authorize the Mayor to execute agreements to accept stormwater capacity grants from the Washington State Department of Ecology for implementing and managing stormwater program requirements of the NPDES Phase II municipal permit. Since the grant funding is recurring,

non-competitive, and is automatically issued to all Phase I and Phase II permittees, staff is also recommending the Mayor be authorized to execute these recurring biennial grants without needing to execute individual Resolutions for each grant cycle they are awarded. Provisions for these recurring agreements are included in Resolution No. 5881.

Councilmember: Tracy Taylor **Staff:** Ingrid Gaub

RESOLUTION NO. 5881

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, AUTHORIZING THE MAYOR TO EXECUTE AGREEMENTS TO ACCEPT STORMWATER CAPACITY GRANTS FROM THE WASHINGTON STATE DEPARTMENT OF ECOLOGY FOR IMPLEMENTING THE NATIONAL POLLUTANT DISCHARGE ELIMINATION SYSTEM MUNICIPAL STORMWATER PHASE II PERMIT REQUIREMENTS

WHEREAS, the City desires to improve water quality in the State of Washington; and

WHEREAS, the Washington State Department of Ecology (Ecology) provides non-competitive stormwater capacity grants to all Phase I and Phase II permittees under the National Pollutant Discharge Elimination System (NPDES) program to support implementing the NPDES municipal stormwater permit requirements; and

WHEREAS, the Ecology stormwater capacity grants are automatically awarded to Phase I and Phase II permittees on a recurring biennial basis; and

WHEREAS, the City of Auburn is a Phase II permittee within the Ecology NPDES permit system and is eligible to receive the stormwater capacity grant funding; and

WHEREAS, the stormwater capacity grants do not include provisions requiring the city to provide any matching funds to accept the funding; and

WHEREAS, the City recognizes the importance of securing additional resources to enhance and protect the quality of our waters and natural resources; and

WHEREAS, it is in the best interest of the City to use the grant monies to help finance the City's compliance with the NPDES permit requirements.

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

Section 1. The Mayor is authorized to accept and expend stormwater capacity grant funding and execute grant agreements with the Washington State Department of Ecology.

Section 2. The Mayor is authorized to execute future recurring biennial agreements with the Washington State Department of Ecology and to expend future biennial stormwater capacity grant funds for implementing the requirements of the NPDES Municipal Stormwater Phase II Permit and to implement other administrative procedures necessary to carry out the directives of this legislation.

Section 3. This authorization shall remain in effect for all future biennial capacity grant cycles unless specifically rescinded or modified by the City Council.

Section 4. The City Clerk is authorized to make necessary corrections to this Resolution including, but not limited to, the correction of scrivener's/clerical errors, references, Resolution numbering, section/subsection numbers, and any references thereto.

Section 5. This Resolution will take effect and be in full force on passage and signatures.

Dated and Signed: _____

CITY OF AUBURN

_____
NANCY BACKUS, MAYOR

ATTEST:

_____
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

_____
Jason Whalen, City Attorney

AGENDA BILL APPROVAL FORM

Agenda Subject:
Resolution No. 5882 (Gaub)
A Resolution authorizing the Mayor to grant an Easement to Puget Sound Energy for the purpose of installing Underground Gas Facilities for the AWOS, Beacon, & Emergency Generator Project (CP2335)

Meeting Date:
February 2, 2026

(RECOMMENDED ACTION: Move to adopt Resolution No. 5882.)

Department:
Public Works

Attachments:
Resolution No. 5882, Resolution No. 5882 Attachment A, Vicinity Map

Budget Impact:

Administrative Recommendation:
City Council to adopt Resolution No. 5882.

Background for Motion:
The City has applied for a new Puget Sound Energy, Inc. (PSE) gas service to power the new generator being installed at the Auburn Municipal Airport. PSE requires an easement for the portion of the new gas service that will be installed on City property.

Background Summary:
Resolution No. 5882 authorizes the Mayor to grant an easement to Puget Sound Energy, Inc. (PSE) for the purposes of installing and maintaining underground gas facilities on a City owned parcel for Project No. CP2335, Automated Weather Observing System (AWOS), Beacon & Emergency Generator. As part of the project, the City has applied for a new PSE gas service to power the new generator being installed at the Auburn Municipal Airport (Airport). PSE requires an easement for the portion of the new gas service that will be installed on City property. The easement document is attached as Attachment A.

The AWOS, Beacon & Emergency Generator project is constructing the following improvements at the Airport:

Automated Weather Observing System (AWOS):
AWOS is a group of instruments that continuously measures and reports weather data. The Airport currently does not have an AWOS. The new AWOS will provide valuable weather information to pilots

and is imperative for use with the Airport's upcoming non-precision instrument approach procedure being developed by the Federal Aviation Administration (FAA) which will allow pilots to utilize the Airport in low visibility conditions.

Beacon:
A beacon is a bright light that helps pilots locate the Airport at night. The existing Airport beacon is mounted on top of a hangar building to the east of the runway and requires replacement due to its age (20+ years) and deteriorating condition. In addition, because of the surrounding ambient light, the existing beacon is difficult to see at night. The new beacon will be mounted on a pole and will be located to the west of the runway to make it more visible to pilots at night.

Standby Generator:
The Airport does not currently have a standby generator. A standby generator is needed to provide backup electrical services for Airport lighting during power outages. This generator will be powered by natural gas provided by PSE.

Councilmember: Tracy Taylor **Staff:** Ingrid Gaub

RESOLUTION NO. 5882

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, AUTHORIZING THE MAYOR TO GRANT AN EASEMENT TO PUGET SOUND ENERGY FOR THE PURPOSE OF INSTALLING UNDERGROUND GAS FACILITIES FOR THE AWOS, BEACON, & EMERGENCY GENERATOR PROJECT (CP2335)

WHEREAS, the completion of the Automated Weather Observing System (AWOS), Beacon & Emergency Generator project ("Project") at the Auburn Municipal Airport is a necessary part of responsible airport facility management, and ensures the continued usability and safety of the airport for aircraft use; and

WHEREAS, the new emergency generator requires a new gas service connection to operate; and

WHEREAS, the new gas service connection will be provided by Puget Sound Energy (PSE); and

WHEREAS, an access easement is necessary for Puget Sound Energy, Inc. to construct and maintain underground gas facilities needed to serve the Project; and

WHEREAS, establishing an easement would mutually benefit the City and Puget Sound Energy, Inc.

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, HEREBY RESOLVES as follows**:**

Section 1. The Mayor is authorized to grant to Puget Sound Energy, Inc. and record with the offices of the King County Recorder the easement in substantially the same form as described in Attachment A, attached hereto and incorporated herein.

Section 2. The Mayor is authorized to implement those administrative procedures necessary to carry out the directives of this Resolution.

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

Section 4. This Resolution will take effect and be in full force on passage and signatures.

Dated and Signed: _____

CITY OF AUBURN

_____
NANCY BACKUS, MAYOR

ATTEST:

_____
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

_____
Jason Whalen, City Attorney

RETURN ADDRESS:
Puget Sound Energy, Inc.
Attn: ROW Department / PT
3130 S 38th St
Tacoma, WA 98409

PUGET SOUND ENERGY

EASEMENT

REFERENCE #:
GRANTOR (Owner): **CITY OF AUBURN**
GRANTEE (PSE): **PUGET SOUND ENERGY, INC.**
SHORT LEGAL: **Por. of NW07, T21N, R05E, W.M., in King County, Washington**
ASSESSOR'S PROPERTY TAX PARCEL**: 000080-0009**

For good and valuable consideration, the receipt and sufficiency of which are hereby acknowledged, **CITY OF AUBURN, a Washington municipal corporation** ("Owner"), hereby grants and conveys to **PUGET SOUND ENERGY, INC.,** a Washington corporation ("PSE"), for the purposes hereafter set forth, a nonexclusive perpetual easement over, under, along, across and through the following described real property (the "Property" herein) in King County, State of Washington:

SEE EXHIBIT "A" ATTACHED HERETO AND BY THIS REFERENCE MADE A PART HEREOF.

Except as may be otherwise set forth herein PSE's rights shall be exercised upon that portion of the Property ("Easement Area" herein) described as follows:

SEE EXHIBIT "B" ATTACHED HERETO AND BY THIS REFERENCE MADE A PART HEREOF.

A DIAGRAM DEPICTING THE LOCATION OF THE EASEMENT AREA IS ATTACHED HERETO AS EXHIBIT "C".

1. Purpose. PSE shall have the right to use the Easement Area to construct, operate, maintain, repair, replace, improve, remove, upgrade and extend one or more utility systems for purposes of transmission, distribution and sale of gas. Such systems may include, but are not limited to:

Underground facilities. Pipes, pipelines, mains, laterals, conduits, regulators, gauges and rectifiers for gas; fiber optic cable and other lines, cables and facilities for communications; semi-buried or ground-mounted facilities and pads, manholes, meters, fixtures, attachments and any and all other facilities or appurtenances necessary or convenient to any or all of the foregoing.

Following the initial construction of all or a portion of its systems, PSE may, from time to time, construct such additional facilities as it may require for such systems.

2. Access. PSE shall have a reasonable right of access to the Easement Area over and across the Property to enable PSE to exercise its rights granted in this easement.

3. Easement Area Clearing and Maintenance. PSE shall have the right to cut, remove and dispose of any and all brush, trees or other vegetation in the Easement Area. PSE shall also have the right to control, on a continuing basis and by any prudent and reasonable means, the establishment and growth of brush, trees or other vegetation in the Easement Area.

4. Trees Outside Easement Area. PSE shall have the right to cut, trim remove and dispose of any trees located on the Property outside the Easement Area that could, in PSE's reasonable judgment cause damage to PSE's systems and/or present a hazard to the general public health, safety or welfare as defined in RCW 64.12.035. PSE shall, except in the event of an emergency, prior to the exercise of such right, identify such trees and make a reasonable effort to give Owner prior notice that such trees will be cut, trimmed, removed or disposed. Owner shall be entitled to compensation for the actual market value of merchantable timber (if any) cut and removed from the Property by PSE.

5. Restoration. Following the initial installation, repair or extension of its facilities, PSE shall, to the extent reasonably practicable, restore landscaping and surfaces and portions of the Property affected by PSE's work to the condition existing immediately prior to such work. PSE shall use good faith efforts to perform its restoration obligations under this paragraph as soon as reasonably possible after the completion of PSE's work.

6. Owner's Use of Easement Area. Owner reserves the right to use the Easement Area for any purpose not inconsistent with the rights herein granted, provided, however, Owner shall not perform the following activities without PSE's prior written consent: (1) excavate within or otherwise change the grade of the Easement Area; (2) construct or maintain any buildings, structures or other objects on the Easement Area; and/or (3) conduct any blasting within 300 feet of PSE's facilities.

7. Indemnity. PSE agrees to indemnify Owner from and against liability incurred by Owner as a result of PSE's negligence, or the negligence of PSE's employees, agents or contractors in the exercise of the rights herein granted to PSE, but nothing herein shall require PSE to indemnify Owner for that portion of any such liability attributable to the negligence of Owner, its employees, agents or contractors or the negligence of third parties.

8. Attorneys' Fees. The prevailing party in any lawsuit brought to enforce or interpret the terms of this Easement shall be entitled to recover its reasonable attorneys' fees and costs incurred in said suit, including on appeal.

9. Successors and Assigns. This Easement is binding upon and will inure to the benefit of the successors and permitted assigns. PSE may not assign or otherwise transfer any of its rights, obligations or interest under this Easement without the prior written consent of Owner, which consent may not be unreasonably withheld. Notwithstanding the foregoing, PSE may assign or apportion this Easement or rights hereunder to an affiliate or in connection with a merger, acquisition, corporate reorganization, pledge of assets as collateral, sale of assets or other change in control, joint venture, tenancy-in-common or sale of business lines.

10. Complete Agreement; Amendment; Counterparts. This Easement contains the entire agreement of the parties with respect to this subject matter and supersedes all prior writings or discussions relating to the Easement. This Easement may not be amended except by a written document executed by the authorized representatives of Owner and PSE. This Easement may be executed in counterparts, each of which shall be treated as an original for all purposes and all executed counterparts shall constitute one agreement.

11. Warranty and Representation of Authority. The parties each represent to the other that the person or persons executing this Easement have authority to do so and to bind the parties hereunder. All consents, permissions and approvals related to this Easement, and the obligations hereunder, have been obtained. Owner further warrants to PSE that it has the necessary right, title and interests in the Property to grant the easement rights set forth herein.

12. Severability. Invalidation of any of the provisions contained in this Easement, or of the application thereof to any person, by judgment or court order, shall in no way affect any of the other provisions thereof or the application thereof to any other person and the same shall remain in full force and effect. If a provision is found to be unenforceable or invalid, that provision shall be modified or partially enforced to the maximum extent permitted by law to effectuate the purpose of this agreement.

13. Non-Waiver. The failure of any party to insist upon strict performance of any of the terms, covenants or conditions hereof shall not be deemed a waiver of any rights or remedies which that party may have hereunder or at law or equity and shall not be deemed a waiver of any subsequent breach or default in any of such terms, covenants or conditions.

DATED this _____ day of _____, 20_____.

OWNER: **CITY OF AUBURN, a Washington municipal corporation**

By: _____

_____
(Print Name)

Its: _____
(Title)

STATE OF WASHINGTON)
) SS
COUNTY OF _____)

On this _____ day of _____, 20_____, before me, the undersigned, a Notary Public in and for the State of Washington, duly commissioned and sworn, personally appeared _____, to me known to be the person(s) who signed as _____, of **CITY OF AUBURN, a Washington municipal corporation**, the municipal corporation that executed the within and foregoing instrument, and acknowledged said instrument to be his/her free and voluntary act and deed and the free and voluntary act and deed of said municipal corporation for the uses and purposes therein mentioned; and on oath stated that he/she was authorized to execute the said instrument on behalf of said municipal corporation.

IN WITNESS WHEREOF I have hereunto set my hand and official seal the day and year first above written.

_____
(Signature of Notary)

_____
(Print or stamp name of Notary)

NOTARY PUBLIC in and for the State of Washington, residing at _____

My Appointment Expires:_____

Notary seal, text and all notations must be inside 1" margins

EXHIBIT "A"
LEGAL DESCRIPTION
APN: 000080-0009

LOT A, CITY OF AUBURN LOT LINE ADJUSTMENT NUMBER LLA-0005-97 RECORDED UNDER KING COUNTY RECORDING NUMBER 9703181099;

TOGETHER WITH THE EASTERLY 59.00 FEET OF LOTS 2, 3, AND 4, CITY OF AUBURN SHORT PLAT NUMBER SPL-0005-97 RECORDED UNDER KING COUNTY RECORDING NUMBER 9705140453 AS CONVEYED TO THE CITY OF AUBURN PER STATUTORY WARRANTY DEED RECORDED UNDER KING COUNTY RECORDING NUMBER 9803061751.

EXHIBIT B

LEGAL DESCRIPTION OF EASEMENT AREA

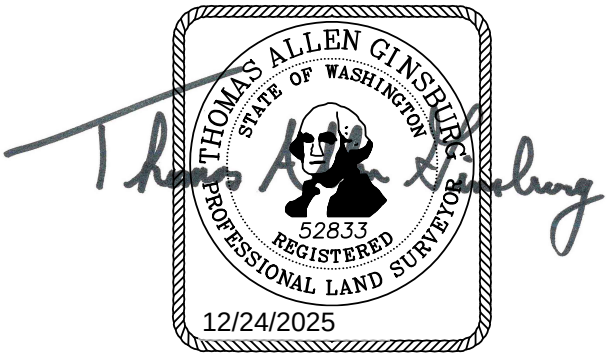
THAT PORTION OF LOT A, CITY OF AUBURN LOT LINE ADJUSTMENT NUMBER LLA-0005-97 RECORDED UNDER RECORDING NUMBER 9703181099, RECORDS OF KING COUNTY, WASHINGTON, BEING A PART OF THE JOSEPH BRANNAN DONATION LAND CLAIM NO. 38 IN THE NORTHWEST QUARTER OF SECTION 7, TOWNSHIP 21 NORTH, RANGE 5 EAST, W.M., CITY OF AUBURN, KING COUNTY, WASHINGTON, SAID PORTION BEING AN EASEMENT 10.00 FEET IN WIDTH LYING 5.00 FEET ON EACH SIDE OF THE FOLLOWING DESCRIBED CENTERLINE:

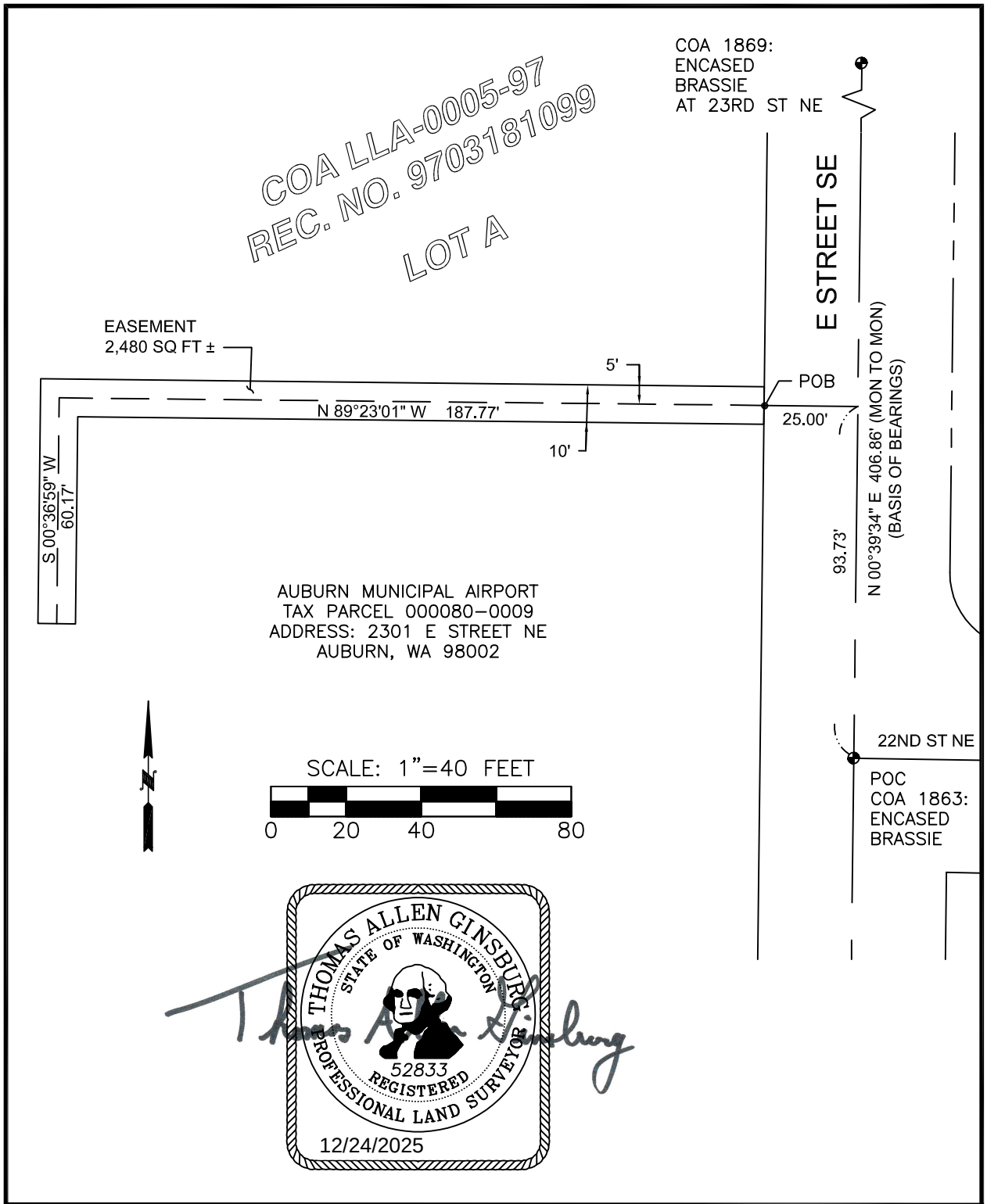
COMMENCING AT THE ENCASED BRASS MONUMENT AT THE CENTERLINE INTERSECTION OF "E" STREET NE AND 22ND STREET NE, THENCE ALONG THE CENTERLINE OF "E" STREET NE, NORTH 00˚39'34" EAST, 93.73 FEET;
THENCE LEAVING SAID CENTERLINE LINE, NORTH 89˚23'01" WEST, 25.00 FEET TO THE EAST LINE OF SAID LOT A AND THE POINT OF BEGINNING;
THENCE CONTINUING NORTH 89˚23'01" WEST, 187.77 FEET;
THENCE SOUTH 00˚36'59" WEST, 60.17 FEET TO THE TERMINUS OF THIS DESCRIBED CENTERLINE.

THE SIDELINES OF SAID EASEMENT SHALL BE SHORTENED OR LENGTHENED TO BEGIN AT THE EAST LINE OF SAID LOT A AND TO INTERSECT UPON THEMSELVES.

CONTAINING 2,480 SQUARE FEET, MORE OR LESS.

THE BASIS OF BEARINGS FOR THIS DESCRIPTION IS NORTH 00˚39'34" EAST BEING THE MONUMENTED CENTERLINE OF E STREET NE AS DETERMINED FROM THE MONUNMENT AT 22ND ST NE (COA 1863) TO THE MONUMENT AT 23RD ST NE (COA 1869).





PSE Gas Easement 2025
107064440 / RW-140633
Page 6 of 6

CITY OF AUBURN
WASHINGTON
CITY OF AUBURN
PUBLIC WORKS DEPARTMENT

EXHIBIT C

EASEMENT DEPICTION
TPN 000080-0009
A PORTION OF NW 1/4, S 7, T21N, R5E, W.M.

VICINITY MAP

CP2335, Automated Weather Observing System (AWOS), Beacon & Emergency Generator

Printed Date: 9/30/2019
Map Created by City of Auburn eGIS
Imagery Date: May 2015

Approximate location of new beacon.

Example image

Approximate location of new AWOS.

Example image

Approximate location of proposed PSE easement.

Approximate location of new standby generator.

Example image

AUBURN MUNICIPAL AIRPORT

30TH ST NW
30TH ST NE
28TH ST NE
26TH ST NE
24TH ST NE
AUBURN WAY N
15TH ST NE
14TH ST NW

1,333.3 0 666.7 1,333.3 Feet

NAD_1983_StatePlane_Washington_North_FIPS_4601_Feet

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:
Resolution No. 5887 (Krueger)
A Resolution authorizing the Mayor to approve the conceptual design, fabricate, and install a Public Art Piece into the Auburn Downtown Park qualifying for the 1% for Art for the Theater and Park Design Project

Meeting Date:
February 2, 2026

(RECOMMENDED ACTION: Move to adopt Resolution No. 5887.)

Department:
Parks, Arts & Recreation

Attachments:
Resolution No. 5887

Budget Impact:

Administrative Recommendation:
City Council to adopt Resolution No. 5887.

Background for Motion:
Resolution No. 5887 would authorize the Mayor to approve the conceptual design, fabrication, and installation of a public art piece into the Auburn Downtown Park, qualifying the artwork for the 1% for Art for the Theater and park design project.

Background Summary:
The Auburn Arts Commission approved artist John Fleming's conceptual artwork for a gathering tree and art benches at the Arts Commission meeting on December 18, 2025. The Arts Commission is forwarding their recommendation for final approval to the Auburn City Council, the next step in the approval process as part of the City's Art in Public Places Policy. The proposed artworks were presented during the Council Study Session on January 26, 2026.

Councilmember: Clinton Taylor

Staff: Julie Krueger

RESOLUTION NO. 5887

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, AUTHORIZING THE MAYOR TO APPROVE THE CONCEPTUAL DESIGN, FABRICATE, AND INSTALL A PUBLIC ART PIECE INTO THE AUBURN DOWNTOWN PARK QUALIFYING FOR THE 1% FOR ART FOR THE THEATER AND PARK DESIGN PROJECT

WHEREAS, the City of Auburn has finalized the design for a new Downtown Park that includes a theater plaza and adjacent park space under conservation easement; and

WHEREAS, the City has contracted with artist John Fleming and desires to proceed with proposed conceptual design, fabrication and installation of artwork for this site; and

WHEREAS, this artwork will satisfy the 1% for Public Art for the Theater as it is located on the Theater parcel within the overall park development; and

WHEREAS, the artwork is serving as a design component of the overall Downtown Park, requiring coordination between the Theater consultants, Artist and the City's Landscape Architects.

NOW, THEREFORE, THE CITY COUNCIL OF AUBURN, WASHINGTON, HEREBY RESOLVES as follows:

Section 1. The Mayor of the City of Auburn is hereby authorized to approve the artwork proposed by artist John Fleming and allow the artist to fabricate, and install public artwork in the Downtown Park, acting as the 1% for art for the theater and park design; in substantial conformity with the agreement attached hereto and designated as Exhibit "A", and incorporated herein by this reference.

Section 2. The Mayor is further authorized to implement such administrative procedures as may be necessary to carry out the directives of this legislation

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

Section 4. This Resolution will take effect and be in full force on passage and signatures.

Dated and Signed: _____

CITY OF AUBURN

_____
NANCY BACKUS, MAYOR

ATTEST:

_____
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

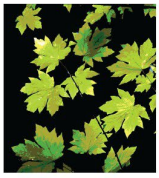
_____
Jason Whalen, City Attorney

EXHIBIT A

ARTIST JOHN FLEMING

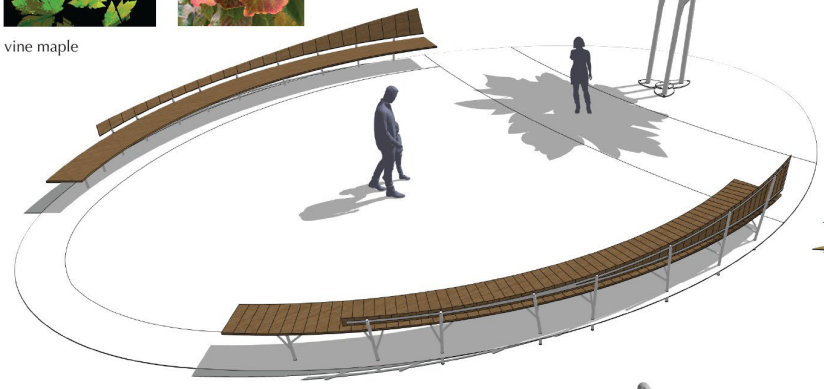
GATHERING TREE
CONCEPTUAL DESIGN

Eight colors found in nature.



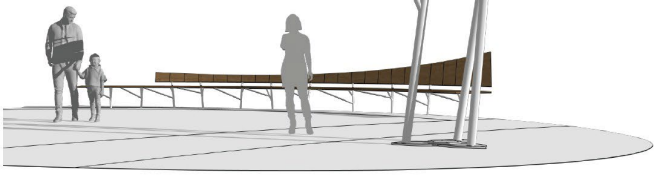
vine maple

Reflectivity / Baton Rouge, LA
mirror finish stainless steel



Wood bench seats and backs with galvanized steel supports.

Colors peek over the edges
of the mirrored canopy.



AGENDA BILL APPROVAL FORM

Agenda Subject:
Resolution No. 5888 (Caillier)
A Resolution approving a Mutual Aid Interlocal Agreement between the City of Renton and the City of Auburn related to the 2026 FIFA World Cup

Meeting Date:
February 2, 2026

(RECOMMENDED ACTION: Move to adopt Resolution No. 5888.)

Department:
Police

Attachments:
Resolution No. 5888, Agreement

Budget Impact:

Administrative Recommendation:
City Council to adopt Resolution No. 5888.

Background for Motion:
This Mutual Aid Interlocal Agreement with the City of Renton would allow Auburn police officers to provide assistance to the Renton Police Department during the 2026 FIFA World Cup competition. The agreement is specific for the duration of the World Cup competition and provides guidelines for the City of Renton to provide financial reimbursement to the City of Auburn for police services rendered.

Background Summary:
The FIFA World Cup is coming to Washington beginning in June 2026. The City of Renton is a host city for teams competing in the competition and must provide extra security and police services related to the competition. Both the Auburn Police Department (APD) and the Renton Police Department (Renton PD) are full-service law enforcement agencies that are capable of performing these services. Both agencies currently have a mutual aid agreement in place. This new mutual aid interlocal agreement, specific to the 2026 FIFA World Cup, would allow Auburn Officers to assist Renton PD as needed, and allow the City of Renton to provide financial reimbursement to the City of Auburn for APD services.

Councilmember: Lisa Stirgus

Staff: Mark Caillier

RESOLUTION NO. 5888

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, APPROVING A MUTUAL AID INTERLOCAL AGREEMENT BETWEEN THE CITY OF RENTON AND THE CITY OF AUBURN RELATED TO THE 2026 FIFA WORLD CUP™

WHEREAS, Chapter 39.34 RCW, the Interlocal Cooperation Act, authorizes public agencies to contract with other public agencies to perform governmental activities and deliver public services; and

WHEREAS, the City of Auburn and the City of Renton are Washington public agencies as defined in RCW 39.34.020 (hereafter, the "Parties"); and

WHEREAS, the authority of the cooperating agencies entering into this Agreement is that authority provided to them by Washington law including the Washington Interlocal Cooperation Act as codified in RCW Chapter 39.34, and the Washington Mutual Aid Peace Officers Powers Act as codified in RCW Chapter 10.93; and

WHEREAS, The City of Renton hosts a practice facility for Major League Soccer (MLS) and will host international soccer/futbol clubs during the FIFA World Cup™ in 2026 at such facility; and

WHEREAS, the Renton Police Department (RPD) has requested additional law enforcement resources from the Auburn Police Department (APD) to assist in providing a sufficient law enforcement presence in the City of Renton during the duration of the Special Event to maintain public safety as it relates to the additional spectators and visitors expected to visit the City of Renton; and

WHEREAS, the Auburn Police Department is qualified to provide and agrees to

provide law enforcement resources and additional law enforcement officer presence for the City of Renton during the Special Events, the dates and times of which will be established in the future, and recommends that the City Council approve and adopt the terms and conditions of a Mutual Aid Interlocal Agreement for this purpose;

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF AUBURN, WASHINGTON, HEREBY RESOLVES as follows:

Section 1. Adoption of Recommendation. The City Council hereby approves and adopts the Mutual Aid Interlocal Agreement related to the 2026 FIFA World Cup between the City of Auburn and the City of Renton, appended hereto as Exhibit "A", and incorporated herein by this reference.

Section 2. Implementation. The Mayor is hereby authorized to implement such administrative procedures as may be necessary to carry out the directions of this Resolution, including necessary and reasonable extensions and renewals of the Interlocal Agreement.

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

Section 4. This Resolution will take effect and be in full force on passage and signatures.

Dated and Signed: _____

CITY OF AUBURN

_____
NANCY BACKUS, MAYOR

ATTEST:

_____
Shawn Campbell, MMC, City Clerk

APPROVED AS TO FORM:

_____
Jason Whalen, City Attorney

2026 FIFA WORLD CUP™
MUTUAL AID INTERLOCAL AGREEMENT
between
The City of RENTON
and
The City of Auburn

WHEREAS, Chapter 39.34 RCW, the Interlocal Cooperation Act, authorizes public agencies to contract with other public agencies to perform governmental activities and deliver public services; and

WHEREAS, the City of Renton (RENTON) and the City of Auburn (PARTICIPANT) are Washington public agencies as defined in RCW 39.34.020 (hereafter, the "Parties"); and

WHEREAS, the authority of the cooperating agencies entering into this Agreement is that authority provided to them by Washington law including the Washington Interlocal Cooperation Act as codified in RCW Chapter 39.34, and the Washington Mutual Aid Peace Officers Powers Act as codified in RCW Chapter 10.93; and

WHEREAS, RENTON hosts a practice facility for Major League Soccer (MLS) and will host international soccer/futbol clubs during the FIFA World Cup™ in 2026 at such facility; and

WHEREAS, these gatherings of spectators and visitors within the City of Renton shall be identified as "Special Events" throughout this Agreement; and

WHEREAS, the Renton Police Department (RPD) has requested additional law enforcement resources from PARTICIPANT to assist in providing a sufficient law enforcement presence in the City of Renton during the duration of the Special Event to maintain public safety as it relates to the additional spectators and visitors expected to visit the City of Renton; and

WHEREAS, PARTICIPANT is qualified to provide and agrees to provide law enforcement resources and additional law enforcement officer presence for the City of Renton during the Special Events, the dates and times of which will be established in the future;

NOW THEREFORE, it is agreed that the foregoing PURPOSE statement and corresponding recitals are hereby ratified and accepted as part of this AGREEMENT, and, in consideration of the mutual promises and covenants herein contained, the Parties agree as follows:

I. RESPONSIBILITIES OF RENTON:

A. RENTON will be responsible for administering and overseeing this Agreement in accordance with RCW 39.34.030, by designating an Incident Commander for the Special Event, as described in additional detail in Section III – Command Structure, below.
B. RENTON shall provide PARTICIPANT the specific dates, times, number of hours, and the number of commissioned officers requested and/or needed to provide mutual aid during the Special Events (cumulatively referred to as "Event Opportunities").
C. RENTON will report to PARTICIPANT any absence, or tardiness of a committed PARTICIPANT officer who fails to report to the Event Opportunities.

II. RESPONSIBILITIES OF PARTICIPANT:

A. PARTICIPANT will notify and/or advertise the mutual aid Event Opportunities to all certified and commissioned police officers who are in good standing and who are then eligible to perform all necessary duties of a law enforcement officer with their employing agency.
B. If PARTICIPANT'S officers volunteer to fill the Event Opportunities, PARTICIPANT's project manager will e-mail the RENTON Special Event Commander the availability to fill the requested mutual aid request in accordance with Section 10, below. RENTON will provide in the e-mail, the Special Event dates/times and number of police officers that are available. RENTON will respond to the e-mail to confirm the commitment of the number of PARTICIPANT'S officers needed. Once confirmed, PARTICIPANT commits to fulfilling the mutual aid request for the confirmed number of officer(s).
C. Once committed for the specified date, PARTICIPANT will make all attempts to provide the committed number of officers for that date. RENTON understands that unusual law enforcement occurrences or demands could arise which prevent PARTICIPANT from staffing as needed to fulfill the request. In this circumstance, RENTON and PARTICIPANT will work together as soon as practicable to find a mutually agreeable solution.
D. PARTICIPANT'S Officers assigned to support RENTON in this agreement shall provide law enforcement services for specified Special Event. Such services shall include but are not limited to addressing issues of public safety and security. Officers are expected to serve as a visual deterrent, positively engage with community, enforce necessary law violations, and report unusual or suspicious activity occurring at Special Event. Officers performing these services shall wear the fully marked duty uniform of PARTICIPANT, in accordance with their department's policy and RCW 10.116.050.
E. PARTICIPANT is responsible for time-keeping and tracking the hours worked by its officers at the Special Event.

III. **COMMAND STRUCTURE:** All law enforcement personnel assigned to the Special Event will be integrated into an overall Unified Command system commanded by the Renton Police Department. RENTON shall take charge of the Special Event operations utilizing the Incident Command System unless it specifically requests that a different agency or unit fulfill this responsibility, or unless the scope of the situation becomes multi-jurisdictional, in which case the provisions of the Washington State Mutual Aid Powers Act (RCW 10.93) becomes operative. Taking charge of an operation shall include directing the assignment of all personnel and equipment. The assigning of duties to officers employed by PARTICIPANT shall be made by the supervising officer of the RENTON Police Department unless that responsibility is delegated to a different agency. PARTICIPANT'S officers assigned to specific tasks and/or posts and will perform their work under the direction of a RENTON Police supervisor. The RENTON incident commander is in charge and responsible for overall coordination with PARTICIPANT'S supervisors and/or officers in support of the Special Event.

IV. REPORTING

A. **Reimbursement.** PARTICIPANT must submit to RENTON a reimbursement request for services performed no later than thirty (30) calendars days following the month in which services were performed.

B. **Reimbursement Submissions.** Each reimbursement submission will include the name, rank, overtime compensation rate, number of reimbursable hours claimed, and the dates those hours were worked by each officer. These numbers should be provided or supported by accounting system reports in a format approved by RENTON. This submission must be accompanied by a signed certification by an appropriate supervisor within PARTICIPANT'S department verifying that the information in the request has been personally reviewed, is accurate, and the personnel included in the reimbursement were working overtime hours to carry out the performance of this Agreement. All submissions for reimbursement must be sent to the attention of the contact person listed in Section X – Notices, below.

C. **Approved Expenditures.** RENTON shall pay PARTICIPANT for work performed in proportion to reimbursement submission requests as approved by RENTON as specified in this Agreement. Reimbursable expenditures pursuant to this agreement are restricted to:
    1. The scheduled dates and number of hours authorized by RENTON in advance; and
    2. Satisfying the goal of providing adequate law enforcement presence within the City of Renton during the duration of each assigned Special Event.

D. **Unpermitted Expenditures.** RENTON reserves the right not to reimburse PARTICIPANT for:

1. Any hours worked which exceed RENTON'S request for mutual aid in accordance with the Event Opportunities without RENTON'S prior approval; and
2. Any expenses incurred by PARTICIPANT other than officer overtime pay will be the sole responsibility of PARTICIPANT.

E. **Final Invoice.** PARTICIPANT agrees to submit a final invoice to RENTON no later than thirty (30) calendar days after the expiration of this AGREEMENT and will label the reimbursement request as the "Final Bill".

V. **COMPENSATION:** PARTICIPANT'S officers will be compensated at their hourly rate for work of this type, as determined by PARTICIPANT'S agency and its policies. Such payment schedule is attached hereto as Exhibit A, which is incorporated by this reference.

VI. LIABILITY, INDEMNIFICATION & HOLD HARMLESS

A. **No Liability for Responding Agency.** Except as expressly provided herein, neither Party shall be liable for: (i) failure to comply with any provision of this Agreement; or (ii) providing or refusing to provide aid under this Agreement.

B. **Mutual Release(s).** Except as specifically provided herein, each Party hereby forever releases or discharges the other Party, its elected officials, employees, officers, volunteers and/or agents from any claim related to this Agreement or providing aid hereunder.

C. **Liability to Other Parties.** Except as expressly provided herein, the Parties shall not be obligated to pay any of the other Parties to this Agreement for any damage to or destruction of any apparatus or equipment used in the performance of this Agreement. This provision shall not apply to the extent this provision would void applicable casualty insurance available to provide payment for the damage or loss of such apparatus or equipment. It is the intent of the Parties that the risk of loss to apparatus or equipment will be addressed by each Party through that Party's casualty insurance as opposed to seeking reimbursement from other Party.

D. **Liability to Third Parties.** The term "third party" means any person or entity other than the Parties hereto. With regard to the aid provided hereunder, each Party shall be responsible for all liability arising from or related to the negligent acts or willful conduct of that Party, its elected officials, employees, officers, volunteers and/or agents which causes damage to third parties, to the extent and in proportion that such liability is caused by the negligent acts or willful misconduct of that Party, its elected officials, employees, officers, volunteers, and/or agents.

E. **Cross Indemnification.** To the extent permitted by law, each Party agrees to indemnify, defend and hold harmless the other Party, and its officers, officials, employees, volunteers and/or agents from any and all claims,

demands, causes of action, lawsuits, costs, including attorneys' fees, losses, judgments, awards or liabilities to any third party, arising out of the negligent acts or willful conduct of the indemnifying Party, its officers, officials, employees, volunteers and/or agents in connection with the performance of this Agreement. This indemnity obligation shall not apply to claims arising from the sole negligence or willful misconduct of the indemnified Party. In the event of concurrent negligence of the Parties, each Party shall be responsible only for the proportionate share of the claim that results from its own negligence.

F. **Survival.** The provisions of this Section 6 shall survive the expiration or termination of this Agreement, by any Party.

VII. INSURANCE:

A. **Liability and Casualty Insurance.** For the duration of this Agreement, each Party shall maintain its own public liability and property damage insurance with amounts of coverage as solely determined by each respective Party against claims for injuries to persons or damage to property, which may arise from or in connection with the performance of this Agreement by its officers, officials, employees or volunteers. This insurance requirement may be satisfied by a policy or policies of insurance or a self-insurance retention program adopted by a Party.

B. **No Industrial Insurance Requirement.** It is further specifically and expressly understood that the indemnification provisions provided herein constitutes each Party's waiver of immunity under industrial insurance, Title 51 RCW or Chapter 41.24 RCW, as the same now exists or may be hereafter amended, solely to carry out the purposes of the indemnification provisions herein. The parties further acknowledge that they have mutually negotiated this waiver.

C. **Waiver of Subrogation.** To the extent permitted by the applicable insurance policies, each Party hereby waives any right of subrogation against the other Parties. In this regard each Party utilizing a self-insurance retention program waives subrogation for any payment thereunder.

VIII. POLICE POWERS: In accordance with the authority under RCW 10.93.070(1), the City hereby consents to the full exercise of peace powers, within the City of RENTON, Washington, by any and all properly certified or exempted police officers employed by PARTICIPANT in accordance with this Agreement.

IX. DURATION: This Agreement is effective upon signature by all parties and shall extend through September 30, 2026, at which point it will automatically terminate unless otherwise agreed to in writing.

X. **NOTICES**: Any notice required under this Agreement must be in writing, and delivered personally to the Agreement's Project Manager using the contact information which appears below (as modified in writing from time to time by such party), by registered or certified mail, return receipt requested, or by nationally recognized overnight courier service. Time period for notices shall be deemed to have commenced upon the date of receipt. Email and telephone may be used for purposes of administering the Agreement, but should not be used to give any formal notice required by the Agreement.

PARTICIPANT	CITY OF RENTON
NAME	Commander Dan Figaro
TITLE	Renton Police Department
ADDRESS	1055 S Grady Way
CITY, STATE, ZIP	Renton, WA 98057
PHONE	(425) 430-7506
EMAIL	dfigaro@rentonwa.gov

XI. **TERMINATION:** Either Party may terminate this Agreement for any reason upon sixty (60) days prior written notification to the other Party.

XII. **DISPOSAL OF PROPERTY**: No real or personal property will be acquired, held, or used solely for the purpose of this Agreement. Each agency will be responsible for acquiring, holding, using, and disposing of its own property upon the expiration or termination of this Agreement.

XIII. **ENTIRE AGREEMENT:** The Parties agree that the Agreement is the complete expression of the terms hereto and any oral representations or understanding not incorporated herein are excluded.

XIV. **MODIFICATIONS:** This Agreement may only be modified, as needed, by written amendment with the approval of all Parties. For purposes of this section, after this Agreement is executed, the Parties' governing bodies agree to delegate their authority to modify this Agreement to the Police Chiefs of the participating agencies.

XV. **NO THIRD-PARTY BENEFICIARIES:** There are no third-party beneficiaries to this Agreement, and this Agreement shall not impart any rights enforceable by any person or entity that is not a party hereto.

XVI. **SEVERABILITY:** If any part, paragraph, section, or provision of this agreement is held to be invalid by any court of competent jurisdiction in the State of Washington, such adjudication shall not affect the validity of any remaining section, part, or provision of this agreement

XVII. **ACKNOWLEDGEMENT:** The parties acknowledge that they have had an opportunity to fully examine this Agreement and completely understand its terms, and that they approve the same including all of the terms and conditions.

XVIII. **SIGNATURE AUTHORITY:** By signing below, the signers of this Agreement certify that for each Party they have all proper authority necessary to bind the Party hereto, pursuant to its Articles, Bylaws, statutory or other charter, ordinances, laws, or any other rules governing such authority.

IN WITNESS WHEREOF, each of the Parties has executed this Agreement effective as of the date and year first set forth above.

PARTICIPANT	CITY OF RENTON
_____	_____
Nancy Backus, Mayor	Armondo Pavone, Mayor
ATTEST:	ATTEST:
_____	_____
Shawn Campbell, City Clerk	Jason Seth, City Clerk
APPROVED AS TO FORM:	APPROVED AS TO FORM:
_____	_____
Jason Whalen, City Attorney	Shane Moloney, City Attorney