

ORDINANCE NO. 8595

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AN ORDINANCE relating to taxation; imposing a tax upon the privilege of using vessels moored or stored in the County of King, authorizing the collection of the tax from the owners of vessels subject to the Laws of 1983, Chapter 7, as amended by 2nd Ex. Sess., Chapter 3, and any succeeding amendments enacted by the Washington State Legislature, fixing the rate of tax, providing for the administration and collection thereof, providing penalties for the violation thereof, consenting to the inspection of records, and repealing Ordinance 6261, Section 1; Ordinance 6261, Sections 4 through 12, and K.C.C. 12.44.620 through 12.44.700; and Ordinance 6231, Section 78.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. There is hereby levied a tax, as authorized by Laws of 1983, 2nd Ex. Sess., Chapter 3, § 49(1), upon the privilege of using vessels moored or stored in the county of King. The tax shall be collected from the owners of vessels subject to the Laws of 1983, Chapter 7, as amended by 2nd Ex. Sess., Chapter 3, and any succeeding amendments enacted by the Washington State Legislature.

SECTION 2. The annual rate of the tax imposed by Section 1 shall be thirty cents (\$.30) per lineal foot of the vessel moored or stored in the County of King.

SECTION 3. The King County Executive shall administer and collect the tax imposed by this ordinance in accordance with the provisions of the Laws of 1983, 2nd Ex. Sess., Chapter 3, and any succeeding amendments enacted by the Washington State Legislature.

SECTION 4. Pursuant to laws of 1983, 2nd Ex. Sess., Chapter 3, monies collected under this ordinance shall be used only for administration and enforcement of boating safety, search and rescue operations concerning boating, and boating patrols.

SECTION 5. The county executive is hereby authorized to enter into an interlocal agreement with any cities within the county pursuant to the Laws of 1983, Chapter 7, as amended by 2nd Ex. Sess., Chapter 3, and any succeeding amendments enacted by the Washington State Legislature.

SECTION 6. A person liable for the tax imposed by Section 1 hereof who fails or refuses to pay the tax and display proper evidence of compliance with the provisions of this ordinance shall be guilty of a misdemeanor punishable

1 by a fine of up to fifty-five dollars(\$55.00). A person, other than an owner,
2 who operates a vessel, the use of which is subject to taxation under Section 1
3 hereof, who does not display proper evidence of compliance with the provisions
4 of this ordinance shall be guilty of a misdemeanor punishable by a fine of up
5 to fifty-five dollars (\$55.00). Any fines shall be in addition to the tax
6 required.

7 SECTION 7. This ordinance shall take effect on January 1, 1984 or the
8 effective date of an interlocal agreement under Section 5 between King County
9 and the City of Seattle, whichever date is later. This ordinance shall remain
10 in effect as long as there is an effective interlocal agreement between King
11 County and the City of Seattle.

12 SECTION 8. For the purpose of this ordinance, words used herein that are
13 defined in the Laws of 1983, Chapter 7, as amended by 2nd Ex. Sess., Chapter
14 3, and any succeeding amendments enacted by the Washington State Legislature,
15 shall take the defined meaning.

16 SECTION 9. The county hereby consents to the inspection of such records
17 as are necessary to qualify for the inspection of records requirements of the
18 department of revenue, pursuant to RCW 82.32.330.

19 SECTION 10. Ordinance 6261, Section 1; Ordinance 6261, Sections 4
20 through 12, and K.C.C. 12.44.620 through 12.44.700; and Ordinance 6213,
21 Section 78 are each hereby repealed.
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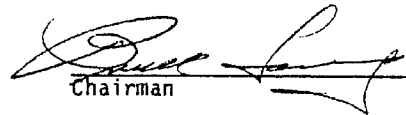
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SECTION 11. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.

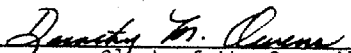
INTRODUCED AND READ for the first time this 24th day of October, 1983.

PASSED this 21st day of November, 1983.

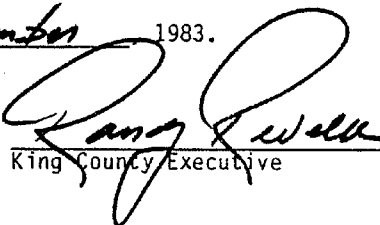
KING COUNTY COUNCIL
KING COUNTY, WASHINGTON


Chairman

ATTEST:


Clerk of the Council

APPROVED this 2nd day of December, 1983.


King County Executive



King County Executive
Randy Revelle

December 2, 1983

RECEIVED
1983 DEC -5 AM 8:59
CLERK
KING COUNTY COUNCIL

The Honorable Bruce Laing
Chairman, King County Council
C O U R T H O U S E

RE: Boat Tax Ordinance/Marine Patrol Program

Dear Bruce:

Enclosed is Ordinance No. 83-518, which I signed today. The Ordinance enacts a local option boat tax of thirty cents (\$0.30) per foot on pleasure boats sixteen feet and over moored or stored in King County.

We are very pleased the King County Council enacted the boat tax. At the same time, however, we are concerned about the impacts of reducing the tax from our proposed fifty cents (\$0.50) to thirty cents (\$0.30) per foot for several reasons.

First, we believe a reduction in the tax level will result in inadequate tax revenues. While the boat tax revenue estimates rely on a series of projections and assumptions, we used actual data to the extent available and made reasonable assumptions. It is our judgment, therefore, that the reduced tax rate of thirty cents (\$0.30) will result in lower total revenues than our original estimate of about \$385,000.

Second, for the past several months, we have been working to negotiate interlocal agreements with the City of Seattle and with the eight lakeside jurisdictions that contract with King County for marine patrol services. We were very close to final agreements, assuming a boat tax level of fifty cents (\$0.50). The reduction in the tax may jeopardize these agreements.

The provisions of State law require King County to have an effective interlocal agreement with Seattle prior to actually collecting the tax. The draft interlocal agreement negotiated with Seattle, however, is premised on an annual boat tax of fifty cents (\$0.50) per foot, and, consequently, is not consistent with the Ordinance approved by the Council.

With respect to the eight lakeside jurisdictions, we are concerned about securing funding to support a regional marine patrol program in cooperation with the lakeside cities. We are considering a range of possible service level alternatives for 1984, including enhancing the 1983 level of service by combining boat tax revenues -- assumed at a level of fifty cents (\$0.50) -- with general fund contributions from the cities and the County. Although no agreements have been concluded, there is strong support from the cities for enhancing the service level under this funding alternative.

The Honorable Bruce Laing
December 2, 1983
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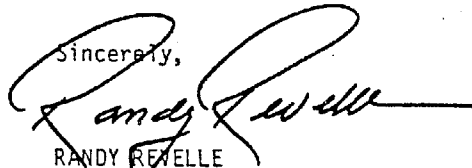
With the support of the lakeside cities, King County sought State legislative authority for a local tax option to support marine patrol services. I am concerned that our objectives may well be compromised at the tax level adopted by the County Council. Consequently, in January, 1984, I plan to forward to the County Council a proposed amendment to the boat tax ordinance which increases the level of the tax from thirty (\$0.30) to fifty cents (\$0.50). By then, I also hope to have further details on the service level agreements to maintain a regional marine patrol program in cooperation with the lakeside cities.

I understand some of the Councilmembers are concerned that increasing the tax level from thirty cents (\$0.30) to fifty cents (\$0.50) would result in unilateral expansion of marine patrol expenditures. Because expenditure levels are established by the County Council, however, I can assure you that any excess revenues would not -- and could not -- be spent without additional appropriation authority approved by the Council. Thus, should revenues exceed the adopted program level they will either accumulate for use in future years or be applied to marine patrol expansion only with the approval of the County Council.

If you have any questions or need any additional information on either the boat tax ordinance or the marine patrol program, please call me at 344-4040, Shelly Yapp at 344-3434, or Shelley Sutton at 344-4040.

Thank you for your cooperation.

Sincerely,



RANDY REVELLE
King County Executive

RR:SS:ew

Enclosure

cc: King County Councilmembers
 ATTN: Jerry Peterson, Council Administrator
Charles Royer, Mayor of Seattle
Seattle City Councilmembers
Norm Maleng, King County Prosecuting Attorney
Lakeside City Mayors and Managers
Gary Zarker, Seattle Budget Director
Shelly Yapp, King County Budget Director
Patrick Fitzsimons, Chief, Seattle Police Department
Vern Thomas, Sheriff-Director, King County Department of Public Safety
Bob Cowan, Director, King County Finance Office
Lauraine Brekke, Director, King County Department of Executive Administration
Larry Phillips, Executive Assistant
Tom Fitzsimons, King County Program Development Manager
 ATTN: Shelley Sutton, Staff Assistant