



CITY COUNCIL SPECIAL MEETING AGENDA – 5:40 p.m.
AMENDED CITY COUNCIL REGULAR MEETING AGENDA – approximately 7:00 p.m.
www.covingtonwa.gov

Tuesday, March 12, 2024
7:00 p.m.

Covington City Hall
Council Chambers, 16720 SE 271st Street, Covington and
Telephonically/Virtually via Zoom Platform

*Note: Council will interview an applicant for the Youth Council beginning at 5:40 p.m.
and a Joint Study Session with the Youth Council is scheduled from 6:00 to 7:00 p.m.*

In compliance with state law, city council special and regular meetings will be held in a hybrid format with in-person, telephonic, and virtual options for public viewing and participation.

These special and regular meetings will be held in-person and virtually/telephonically as follows:

Join In Person: Covington City Hall, Council Chambers, 16720 SE 271st Street, Covington, WA 98042

Join Online: <https://us02web.zoom.us/j/89002439681?pwd=VXBiWmVnSXdYVDJMbEJiVGg2WIRhZz09>
Passcode: CovCouncil

Join by Phone: 253-215-8782
Webinar ID: 890 0243 9681
Passcode: 5108335955

CALL CITY COUNCIL REGULAR MEETING TO ORDER

CALL/PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

PUBLIC COMMUNICATION – NONE

PUBLIC COMMENT Speakers will state their name, address, and organization. Comments are directed to the City Council, not the audience or staff. Comments are to be related to city business. Comments are not intended for conversation or debate and are limited to no more than four minutes per speaker. For attendees participating virtually, click the “raise hand” button in Zoom. For attendees participating by phone, dial *9 to raise your hand. Once the City grants you permission to speak, press “unmute” if participating virtually or dial *6 to “unmute” if participating by phone.

NOTICE to all participants: Pursuant to state law, RCW 42.17A.555, campaigning for any ballot measure or candidate in City Hall and/or during any portion of the council meeting, including the audience comment portion of the meeting, is PROHIBITED.

APPROVE CONSENT AGENDA

- C-1. Vouchers (Parker)
- C-2. Resolution Fixing the Public Hearing Date and Time for Street Vacation of Right-of-Way on a Portion of Parcel No. 3022069052 Related to Jenkins Creek Park, City File No. LU24-0006 (Hernandez)

- C-3. Amend Resolution No. 2023-11 to Extend the Interfund Loan Repayment Date for SoCo Park Phase 1 Project (CIP 1019) (Newton)
- C-4. Final Acceptance of the 2023 Sidewalk Panel Replacement Project (Dalton)
- C-5. Final Acceptance of the Stormwater System Cleaning Contract (Goranson)
- C-6. Resolution Updating the Real Property Acquisition and Relocation Policy, Procedures, and Guidelines (Lindskov)
- C-7. Ordinance Adopting 2021 International Building Code and International Fire Code Updates and Amendments (Meyers)

NEW BUSINESS

- 1. Consider Appointment to Youth Council (Council)
- 2. Consider Ordinance Adding New Chapters to Title 3 of the Covington Municipal Code to be Known as Business and Occupation Tax (Chapter 3.95 CMC) and Business and Occupation Tax Administrative Code (Chapter 3.96 CMC) (Parker)

FUTURE AGENDA ITEMS

COUNCIL/STAFF COMMENTS

PUBLIC COMMENT See guidelines on public comments in first Public Comment section above

EXECUTIVE SESSION – if needed

ADJOURN

Americans with Disabilities Act – reasonable accommodations provided upon request a minimum of 24 hours in advance (253-480-2400).

Consent Agenda Item C-1

Covington City Council Meeting

Date: March 12, 2024

SUBJECT: APPROVAL OF VOUCHERS

RECOMMENDED BY: Casey Parker, Finance Director

ATTACHMENT(S): (Provided under separate cover.) Vouchers #47185 - #47240, including ACH payments and electronic funds transfers in the amount of \$1,244,793.29 dated February 23, 2024; and Paylocity Payroll Voucher #1019291296 - #1019291302 inclusive, plus employee direct deposits and wire transfers, in the amount of \$329,952.69, dated March 1, 2024.

PREPARED BY: Casey Parker, Finance Director

CITY COUNCIL ACTION: _____ Ordinance _____ Resolution X Motion _____ Other

Councilmember _____ moves, Councilmember _____ seconds, to approve for payment vouchers: Vouchers #47185 - #47240, including ACH payments and electronic funds transfers in the amount of \$1,244,793.29 dated February 23, 2024; and Paylocity Payroll Voucher #1019291296 - #1019291302 inclusive, plus employee direct deposits and wire transfers, in the amount of \$329,952.69, dated March 1, 2024.

Consent Agenda Item C-2

Covington City Council Meeting

Date: March 12, 2024

SUBJECT: RESOLUTION FIXING THE PUBLIC HEARING DATE AND TIME FOR VACATION OF A PORTION OF JENKINS CREEK PARK, CITY FILE NO. LU24-0006.

RECOMMENDED BY: Salina Lyons, AICP, Community Development Director
Ethan Newton, Parks & Recreation Director

ATTACHMENT(S):

1. Resolution Setting the Public Hearing Date
2. Exhibit A – Legal Description
3. Street Vacation Site Map

PREPARED BY: Dafne Hernandez, Associate Planner

EXPLANATION:

The purpose of this agenda item is to provide background information and set a new public hearing date for a right-of-way vacation related to Jenkins Creek Park, City File No. LU24-0006.

Background

As a result of a Land and Water Conservation Fund (LWCF) grant supporting Jenkins Creek Park land acquisition and improvement, a street vacation is necessary to comply with control and tenure requirements related to the Jenkins Creek Park capital project.

The proposed street vacation allows Jenkins Creek Park to expand its boundary, improving park quality, and enhancing community enjoyment. The proposed street vacation is on a short, dead-end street with no plans for future street expansion. It is unlikely that the proposed street vacation will significantly affect the existing street function.

The right-of-way is adjacent to King County Parcel Number 3022069052 and is situated in the SW Quarter of Section 30, Township 22 and Range 6, Covington, King County, WA (Attachment 3).

Purpose of New Public Hearing

On December 12, 2023, the city council passed an ordinance approving the vacation of a segment of SE 267th Place and 180th Ave SE, situated adjacent to the northern property line of Jenkins Creek Park, parcel 3022069052. This action was documented under city file number LU23-0034.

However, subsequent review revealed an error in the survey utilized during the initial vacation process. Consequently, the city has initiated the procedure to redo the right-of-way (ROW) vacation to rectify this discrepancy.

Setting the Public Hearing Date

CMC 12.55.070 requires that the city council, by resolution, initiate a street vacation and fix a time and date for a public hearing for the right-of-way vacation petition to be heard by the city’s hearing examiner. The public hearing must occur no more than sixty (60) days and no less than twenty (20) days after the council passes the resolution. The public hearing is scheduled for April 3, 2024, at 9:00 a.m. and will be held in-person and virtually/telephonically.

In accordance with the code, the hearing examiner will evaluate the street vacation petition and provide the council with a recommendation. The city council will make the final decision on the street vacation.

ALTERNATIVES:

- 1) Do not set a public hearing and provide direction to staff.

FISCAL IMPACT:

No direct fiscal impacts are anticipated for setting the public hearing for the street vacation petition.

CITY COUNCIL ACTION: _____ Ordinance X Resolution _____ Motion _____ Other

Councilmember _____ moves, Councilmember _____ seconds, to pass a resolution initiating a street vacation and fixing the date and time for a public hearing regarding the street vacation of right-of-way on portion of parcel number 3022069052 to be held on Wednesday, April 3, 2024, at 9:00 a.m. hybrid through Zoom and in person at City Hall.

RESOLUTION NO. 2024-XX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINGTON, WASHINGTON, INITIATING A STREET VACATION AND FIXING THE TIME FOR A PUBLIC HEARING FOR VACATION OF APPROXIMATELY 4,629 SQUARE FEET OF RIGHT-OF-WAY ASSOCIATED WITH SE 267TH PLACE AND 180TH AVE SE, ADJACENT TO JENKINS CREEK PARK, PARCEL 3022069052.

WHEREAS, the City of Covington’s Jenkins Creek Park will benefit from a street vacation of approximately 4,629 square feet of right-of-way (the “Subject Property”) to expand the park boundary and allow for park improvements and an improved park experience by the community; and

WHEREAS, the city file number for the street vacation is LU24-0006; and

WHEREAS, the Subject Property is legally described in Exhibit A; and

WHEREAS, this street vacation public hearing supersedes the public hearing held for the same action under City File No. LU23-0034, on November 16, 2023, at 10:00 a.m; and

WHEREAS, after the council passed the ordinance on December 12, 2023 adopting the right-of-way vacation under LU23-0034 an error in the survey was discovered resulting a requirement for a new right-of-way vacation application request and associated public hearing; and

WHEREAS, pursuant to CMC 18.10.090, where the Subject Property is vacated, the vacated area shall have the zone classification of the adjoining property with which it is first merged; and

WHEREAS, the adjoining property is identified as Capital Improvement Project (CIP) 1014 Jenkins Creek Park and zoned Mixed Commercial (MC) according to the City of Covington Downtown Zoning Map set forth in CMC 18.31.110; and

WHEREAS, the Subject Property is not needed as right-of-way as most of it is located on a short dead-end street; and

WHEREAS, the Subject Property must be part of Jenkins Creek Park in perpetuity to satisfy control and tenure requirements of the Washington State Recreation and Conservation Office, which has awarded a Land and Water Conservation Fund grant that is supporting land acquisition and park improvements for public outdoor recreation; and

WHEREAS, vacation of the Subject Property satisfies the criteria set forth in CMC 12.55.090(1) because granting the vacation will not conflict with the general purposes and objectives of the City’s comprehensive plan regarding land use, streets, utilities, drainage, parks, trails, and open space; and

WHEREAS, vacation of the Subject Property satisfies the criteria set forth in CMC 12.55.090(2) because the expanded park boundary and planned park improvements will serve the public interest in perpetuity for public outdoor recreation with a project that includes construction of improvements such as parking, pathways, lighting, and restoration of natural areas to create a main park entrance with improved street visibility; and

WHEREAS, vacation of the Subject Property satisfies the criteria set forth in CMC 12.55.090(3) because the vacation will not increase the number of single-family building sites or multifamily density; and

WHEREAS, vacation of the Subject Property satisfies the criteria set forth in CMC 12.55.090(4) because the vacation is not being initiated to correct a condition created by the city in violation of a city ordinance; and

WHEREAS, this resolution has been passed to both initiate and set a public hearing for the vacation of the Subject Property pursuant to CMC 12.55.080(1)(b); and

WHEREAS, RCW 35.79.010 and CMC 12.55.070 specify the legislative authority of the city council to establish by resolution the time and date for a public hearing for the city's hearing examiner to consider the street vacation; and

WHEREAS, CMC 12.55.010 specifies that the hearing examiner shall conduct the public hearing no more than sixty (60) days and no less than twenty (20) days after the city council passes said resolution; and

NOW THEREFORE, the City Council of the City of Covington, King County, Washington, resolves as follows:

Section 1. Public Hearing. A public hearing regarding the vacation shall be held before the City of Covington's hearing examiner, held in-person and virtually/telephonically on April 3, 2024, at 9:00 a.m., at which time all persons interested in said right-of-way vacation have the right to appear, be heard, provide written comments.

Section 2. Public Notice. Public notice of the public hearing shall be posted in accordance with CMC 12.55.080.

Section 3. Severability. If any section, paragraph, sentence, clause, or phrase of this resolution, or its application to any person or situation, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this resolution or its application to other persons or situation. The City Council of the City of Covington hereby declares that it would have adopted this resolution and each section, subsection, sentence, clauses, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

Section 4. Corrections. Upon the approval of the city attorney, the city clerk and the codifiers of this resolution are authorized to make any 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 reference thereto.

Section 5. Ratification. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 6. Effective Date. This resolution shall be effective immediately upon passage by the City Council of the City of Covington.

Passed by the City Council of the City of Covington this ___ day of _____, 2024.

Signed in authentication of its passage this ___ day of _____, 2024.

Jeff Wagner, Mayor

AUTHENTICATED:

Krista Bates, City Clerk

APPROVED AS TO FORM:

Mark Orthmann, City Attorney

EXHIBIT A LEGAL DESCRIPTION FOR RIGHT OF WAY VACATION

A PORTION OF GOVERNMENT LOT 3, WITHIN THE SOUTHWEST QUARTER OF SECTION 30, TOWNSHIP 22 NORTH, RANGE 6 EAST, OF THE WILLAMETTE MERIDIAN, CITY OF COVINGTON, KING COUNTY, WASHINGTON, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE INTERSECTION OF THE EASTERLY LIMIT OF S.E. 267TH PLACE AND THE SOUTH LINE OF LOT 1, LILLIAN'S FIRST ADDITION, AS RECORDED IN VOLUME 88 OF PLATS AT PAGES 84 AND 85, RECORDS OF KING COUNTY RECORDER;

THENCE SOUTH 00°53'03" WEST, ALONG SAID EASTERLY LIMIT, 2.32 FEET;

THENCE SOUTH 07°38'12" WEST, CONTINUING ALONG SAID EASTERLY LIMIT, 21.63 FEET TO THE **POINT OF BEGINNING**;

THENCE NORTH 88°49'38" WEST 29.47 FEET TO THE BEGINNING OF A 19.08 FOOT RADIUS CURVE, CONCAVE SOUTHEASTERLY;

THENCE COUNTER-CLOCKWISE, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 43°44'24" AN ARC DISTANCE OF 14.57 FEET;

THENCE SOUTH 53°49'35" WEST 8.36 FEET TO THE BEGINNING OF A 27.83 FOOT RADIUS CURVE, CONCAVE NORTHERLY;

THENCE CLOCKWISE, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 36°31'23" AN ARC DISTANCE OF 17.74 FEET;

THENCE SOUTH 89°48'40" WEST 76.09 FEET TO THE BEGINNING OF A 143.52 FOOT RADIUS NON-TANGENT CURVE, CONCAVE SOUTHERLY, AND FROM WHICH POINT THE RADIUS BEARS SOUTH 02°17'17" EAST 143.52 FEET;

THENCE COUNTER-CLOCKWISE, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 20°33'45", AN ARC DISTANCE OF 51.51 FEET;

THENCE NORTH 89°31'55" WEST 162.72 FEET TO THE BEGINNING OF A 92.10 FOOT RADIUS NON-TANGENT CURVE, CONCAVE SOUTHERLY, AND FROM WHICH POINT THE RADIUS BEARS SOUTH 04°24'01" WEST 92.10 FEET;

THENCE COUNTER-CLOCKWISE, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 23°46'25", AN ARC DISTANCE OF 38.21 FEET TO THE INTERSECTION OF THE EAST LIMIT OF THE AREA DESCRIBED WITHIN DECREE OF APPROPRIATION ENTERED IN KING COUNTY SUPERIOR COURT CAUSE NUMBER 06-2-19784-4 KNT AND RECORDED UNDER RECORDING NUMBER 20070712000700, WITH THE NORTH LINE OF THE SOUTH HALF OF THE SOUTH HALF OF SAID GOVERNMENT LOT 3, SAID POINT HEREINAFTER REFERRED TO AS POINT "A";

RIGHT OF WAY VACATION
S.E. 267TH PLACE
CITY OF COVINGTON
LEGAL DESCRIPTION

THENCE SOUTH 89°03'20" EAST 387.84 FEET, ALONG SAID NORTH LINE, TO AFORESAID EASTERLY LIMIT OF S.E. 267TH PLACE;
THENCE NORTH 07°38'12" EAST, ALONG SAID EASTERLY LIMIT, 36.45 FEET TO THE **POINT OF BEGINNING**;

TOGETHER WITH THE FOLLOWING DESCRIBED PORTION OF GOVERNMENT LOT 3, WITHIN THE SOUTHWEST QUARTER OF SECTION 30, TOWNSHIP 22 NORTH, RANGE 6 EAST, OF THE WILLAMETTE MERIDIAN, CITY OF COVINGTON, KING COUNTY, WASHINGTON, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT SAID POINT "A", BEING THE BEGINNING OF A 16.57 FOOT RADIUS CURVE, CONCAVE EASTERLY, AND FROM WHICH POINT THE RADIUS BEARS SOUTH 39°51'53" EAST 16.57 FEET;
THENCE COUNTER-CLOCKWISE, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 61°32'29", AN ARC DISTANCE OF 17.80 FEET TO THE BEGINNING OF A REVERSE 99.10 FOOT RADIUS CURVE;
THENCE CLOCKWISE, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 25°30'51", AN ARC DISTANCE OF 44.13 FEET TO THE BEGINNING OF A REVERSE 27.02 FOOT RADIUS CURVE;
THENCE COUNTER-CLOCKWISE, ALONG THE ARC OF SAID CURVE, THROUGH A CENTRAL ANGLE OF 49°25'50", AN ARC DISTANCE OF 23.31 FEET TO INTERSECT THE EAST LIMIT OF THE AREA DESCRIBED WITHIN DECREE OF APPROPRIATION ENTERED IN KING COUNTY SUPERIOR COURT CAUSE NUMBER 06-2-19784-4 KNT AND RECORDED UNDER RECORDING NUMBER 20070712000700;
THENCE NORTH 01°44'34" EAST, ALONG SAID EAST LIMIT, 82.00 FEET TO SAID POINT "A".

CONTAINING 5,698 SQUARE FEET, MORE OR LESS

DESIRAE SCHILLING, P.L.S.
REGISTRATION NO. 49289
SITTS & HILL ENGINEERS
4815 CENTER STREET
TACOMA, WA 98409
(253) 474-9449

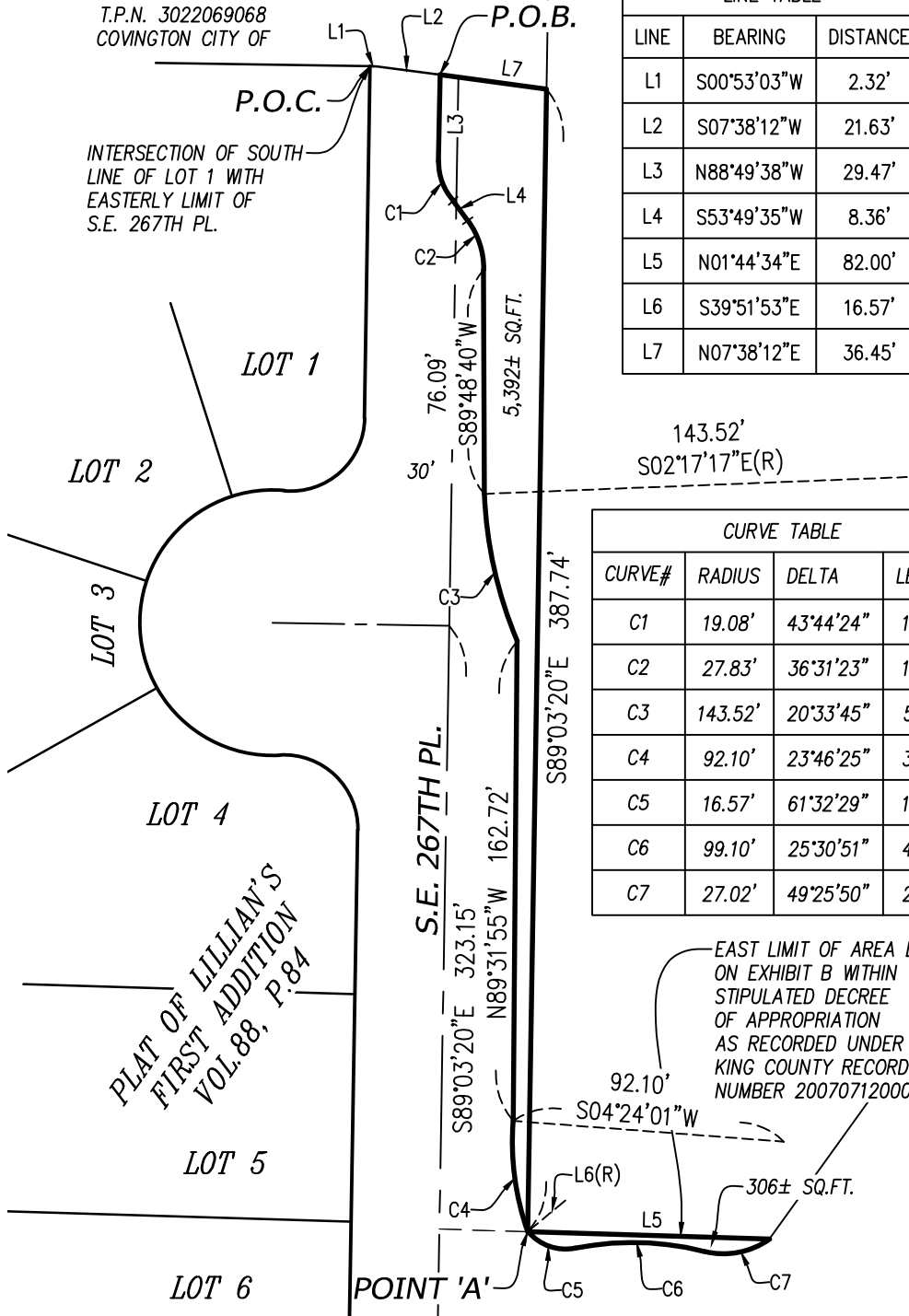


12.19.23

RIGHT OF WAY VACATION
S.E. 267TH PLACE
CITY OF COVINGTON
LEGAL DESCRIPTION

**EXHIBIT
RIGHT OF WAY VACATION**

T.P.N. 3022069068
COVINGTON CITY OF



LINE TABLE		
LINE	BEARING	DISTANCE
L1	S00°53'03"W	2.32'
L2	S07°38'12"W	21.63'
L3	N88°49'38"W	29.47'
L4	S53°49'35"W	8.36'
L5	N01°44'34"E	82.00'
L6	S39°51'53"E	16.57'
L7	N07°38'12"E	36.45'

CURVE TABLE			
CURVE#	RADIUS	DELTA	LENGTH
C1	19.08'	43°44'24"	14.57'
C2	27.83'	36°31'23"	17.74'
C3	143.52'	20°33'45"	51.51'
C4	92.10'	23°46'25"	38.21'
C5	16.57'	61°32'29"	17.80'
C6	99.10'	25°30'51"	44.13'
C7	27.02'	49°25'50"	23.31'

EAST LIMIT OF AREA DESCRIBED ON EXHIBIT B WITHIN STIPULATED DECREE OF APPROPRIATION AS RECORDED UNDER KING COUNTY RECORDING NUMBER 20070712000700



NORTH
SCALE 1"=60'

SHEET TITLE	PREPARED BY	SHEET
RIGHT OF WAY VACATION AREA EXHIBIT	<p>CIVIL STRUCTURAL SURVEY 4815 CENTER STREET TACOMA, WA. 98409 PHONE: (253) 474-9449 FAX: (253) 474-0153 http://www.sittshill.com/</p>	<p>1 OF 1</p> <p>PROJECT NO. 20305</p>

Consent Agenda Item C-3

Covington City Council Meeting

Date: March 12, 2024

SUBJECT: AMEND RESOLUTION 2023-11 TO EXTEND THE INTERFUND LOAN REPAYMENT DATE FOR THE SOCO PARK PHASE 1 IMPROVEMENTS PROJECT (CIP 1019).

RECOMMENDED BY: Ethan Newton, Parks and Recreation Director

ATTACHMENT(S):

1. Resolution to Amend 2023-11
2. Resolution 2023-11

PREPARED BY: Ethan Newton, Parks and Recreation Director

EXPLANATION:

On June 27, 2023, city council passed resolution 2023-11, which authorized an interfund loan of up to \$810,800 from the General Fund to the Capital Investment Program Fund for the SoCo Park (now named Founders Park) phase 1 improvement project (CIP 1019). The repayment date of resolution 2023-11 is March 31, 2024, but the project will not be complete by this date. A new resolution (attachment 1) will amend resolution 2023-11 to extend the repayment date to December 31, 2024, which will provide ample time to complete the project.

The interfund loan allows for an adequate cashflow to pay for expenses prior to receiving reimbursement funds from the grant that is supporting this project.

The state auditor requires all interfund loans to be approved by the city council.

FISCAL IMPACT:

The project is fully funded and the interfund loan amount will be fully reimbursed by grant and city funds. Any loan will be repaid once the construction project is completed and funds are reimbursed from the grants, but no later than December 31, 2024, pursuant to the terms of the associated resolutions.

CITY COUNCIL ACTION: ___ Ordinance ___ Resolution ___ Motion ___ Other

Councilmember _____ moves, Councilmember _____ seconds, to pass a resolution, in substantial form as that attached hereto, amending Resolution 2023-11 to extend the interfund repayment date to December 31, 2024.

REVIEWED BY: Finance Director, City Attorney, City Manager

RESOLUTION NO. 2024-__

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINGTON, WASHINGTON, AMENDING RESOLUTION NO. 2023-11 TO EXTEND THE REPAYMENT DATE FOR THE INTERFUND LOAN FROM THE GENERAL FUND TO THE CAPITAL INVESTMENT PROGRAM FUND FOR THE SOCO PARK PHASE 1 IMPROVEMENTS PROJECT (CIP 1019).

WHEREAS, the Capital Investment Program Fund has over \$1,274,000 of reimbursable grant projects anticipated, which satisfies the CMC 2.20.050(5) requirement that the borrowing fund must anticipate sufficient revenues to be in a position over the period of the loan to make the necessary principal and interest payments as required by this resolution; and

WHEREAS, the projected cashflow for the project estimates up to \$810,800 needing to be available to pay for expenses prior to receiving grant reimbursements; and

WHEREAS, pursuant to CMC 2.20.050(2) the city shall not authorize a loan from any fund without obtaining the city council's approval; and

WHEREAS, pursuant to CMC 2.20.050(3), interest will not be charged on the loan as the Capital Investment Program Fund is normally funded by the General Fund; and

WHEREAS, Resolution No. 2023-11 set a repayment date of March 31, 2024; and

WHEREAS, amending Resolution No. 2023-11 to extend the repayment period to December 31, 2024 will give staff flexibility to pay for expenses prior to receiving grant reimbursements;

NOW THEREFORE, the City Council of the City of Covington, King County, Washington, resolves as follows:

Section 1. Repayment Date. Resolution No. 2023-11 is amended to change the repayment date for the interfund loan authorized by Resolution No. 2023-11 from March 31, 2024 to on or before December 31, 2024.

Section 2 Severability. If any section, paragraph, sentence, clause, or phrase of this resolution, or its application to any person or situation, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this resolution or its application to other persons or situation. The City Council of the City of Covington hereby declares that it would have adopted this resolution and each section, subsection, sentence, clauses, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

Section 3. Corrections. Upon the approval of the City Attorney, the City Clerk and the codifiers of this resolution are authorized to make any 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 reference thereto.

Section 4. Ratification. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 5. Effective Date. This resolution shall be effective immediately upon passage by the City Council of the City of Covington

Passed by the City Council of the City of Covington this 12th day of March 2024.

Signed in authentication of its passage this ___ day of March 2024.

Jeff Wagner, Mayor

AUTHENTICATED:

Krista Bates, City Clerk

APPROVED AS TO FORM:

Mark Orthmann, City Attorney

ATTACHMENT 2

RESOLUTION NO. 2023-11

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINGTON, WASHINGTON, TO APPROVE AN INTERFUND LOAN UP TO \$810,800 FROM THE GENERAL FUND TO CAPITAL INVESTMENT PROGRAM FUND FOR THE SOCO PARK PHASE 1 IMPROVEMENTS PROJECT (CIP 1019).

WHEREAS, the Capital Investment Program Fund has over \$1,274,000 of reimbursable grant projects anticipated, which satisfies the CMC 2.20.050(5) requirement that the borrowing fund must anticipate sufficient revenues to be in a position over the period of the loan to make the necessary principal and interest payments as required by this resolution; and

WHEREAS, the projected cashflow for the project estimates up to \$810,800 needing to be available to pay for expenses prior to receiving grant reimbursements; and

WHEREAS, pursuant to CMC 2.20.050(2) the city shall not authorize a loan from any fund without obtaining the city council's approval; and

WHEREAS, pursuant to CMC 2.20.050(3), interest will not be charged on the loan as the Capital Investment Program Fund is normally funded by the General Fund; and

WHEREAS, the loan will be scheduled for repayment by March 31, 2024;

NOW THEREFORE, the City Council of the City of Covington, King County, Washington, resolves as follows:

Section 1. Findings of Fact. The recitals set forth above are hereby adopted as the city council's findings of fact.

Section 2. Interfund Loan Authorized. The Covington City Council approves an interfund loan up to \$810,800 from the General Fund to Capital Investment Program Fund and authorizes the city manager or designee to administer the loan and the planned schedule of repayment set forth in Section 3, below.

Section 3. Planned Schedule of Repayment. The loan will be repaid on or before March 31, 2024, in one lump sum.

Section 4. Severability. If any section, paragraph, sentence, clause, or phrase of this resolution, or its application to any person or situation, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this resolution or its application to other persons or situation. The City Council of the City of Covington hereby declares that it would have adopted this resolution and each section, subsection, sentence, clauses, phrase, or portion thereof, irrespective of the fact that any one or

more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

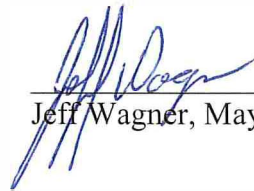
Section 5. Corrections. Upon the approval of the City Attorney, the City Clerk and the codifiers of this resolution are authorized to make any necessary corrections to this resolution including, but not limited to, the correction of scrivener's/clerical errors, references, resolution numbering, section/subsection numbers, and any reference thereto.

Section 6. Ratification. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 7. Effective Date. This resolution shall be effective on June 27, 2023.

Passed by the City Council of the City of Covington this 27th day of June 2023.

Signed in authentication of its passage this 27th day of June 2023.



Jeff Wagner, Mayor

AUTHENTICATED:



Krista Bates, City Clerk

APPROVED AS TO FORM:

/s/ Mark Orthmann, as authorized by email on June 28, 2023

Mark Orthmann, City Attorney

Consent Agenda Item C-4

Covington City Council Meeting

Date: March 12, 2024

SUBJECT: FINAL ACCEPTANCE OF 2023 SIDEWALK PANEL REPLACEMENT PROJECT.

RECOMMENDED BY: Don Vondran, Public Works Director

ATTACHMENT(S):

1. Final Contract Voucher Certificate
2. Notice of Completion of Public Works Contract

PREPARED BY: Jesse Dalton, Operations and Maintenance Manager

EXPLANATION:

On November 14, 2023, council authorized the city manager to execute a Public Works Agreement with Four Seasons Concrete Construction, LLC for the 2023 Sidewalk Panel Replacement Project. The authorized amount was \$68,986.36. The project was completed on December 20, 2023, for the authorized amount.

City staff deems the project work to have been satisfactorily completed and recommends that the council accept the project as complete.

FISCAL IMPACT:

The project was completed for the authorized amount of \$68,986.36. Funds from the Transportation Benefit District sales tax revenue was used to pay for the project.

CITY COUNCIL ACTION: ____ Ordinance ____ Resolution X Motion ____ Other

Councilmember _____ moves, Councilmember _____ seconds, to authorize final acceptance of the 2023 Sidewalk Panel Replacement Project as complete.

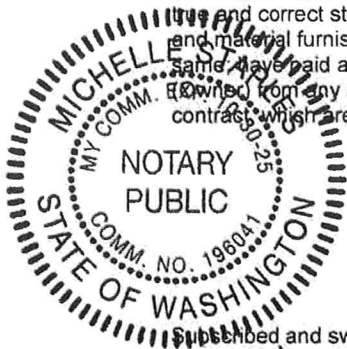
REVIEWED BY: City Manager, City Attorney, Finance Director

Final Contract Voucher Certificate

Contractor Four Seasons Concrete Construction LLC			
Street Address P.O. Box 609			
City Eatonville	State WA	Zip 98328	Date 12-28-2023
Project Number (Owner) 125-2023			
Job Description (Title) 2023 Sidewalk Panel Replacement Project			
Date Work Physically Completed 12/20/2023		Final Amount \$ \$ 68,986.36	

Contractor's Certification

I, The undersigned, having first been duly sworn, certify that I am authorized to sign for the claimant; that in connection with the work performed and to the best of my knowledge no loan, gratuity or gift in any form whatsoever has been extended to any employee of the City of Covington (Owner) nor have I rented or purchased any equipment or materials from any employee of the City of Covington (Owner); I further certify that the attached final estimate is a true and correct statement showing all the monies due me from the City of Covington (Owner) for work performed and material furnished under this Contract; that I have carefully examined said final estimate and understand the same. I have paid all labor, material, and other costs for this project; and that I hereby release the City of Covington (Owner) from any and all claims of whatsoever nature which I may have, arising out of the performance of said contract, which are not set forth in said estimate.



X *[Signature]*
Contractor Authorized Signature Required

Chris Aden
Type Signature Name

Subscribed and sworn to before me this 28th day of December 20 23

X *[Signature]* Notary Public in and for the State of WA

Residing at Tacoma, WA

City of Covington (Owner) Certification

I, certify the attached final estimate to be based upon actual measurements, and to be true and correct.

Approved Date 12-27-23

X *[Signature]*
Project Engineer/Architect

X *[Signature]*
City of Covington (Owner)

This Final Contract Voucher Certification is to be prepared by the Engineer/Architect and the original forwarded to the City of Covington (Owner) for acceptance and payment.

Contractors Claims, if any, must be included and the Contractors Certification must be labeled indicating a claim attached.



Notice of Completion of Public Works Contract

Department Use Only	
Assigned to	Date Assigned

Date	Form Version	Revision Reason
------	--------------	-----------------

Awarding Agency Information			
Company Name		UBI Number	
Address	City	State	Zip Code
Contact Name	Phone Number	Email Address	

Prime Contractor Information			
Company Name		UBI Number	
Address	City	State	Zip Code
Contact Name	Phone Number	Email Address	

Project Information			
Project Name	Contract Number	Affidavit ID Number	
Jobsite Address	City	State	Zip Code
Date Awarded	Date Work Commenced	Date Work Completed	Date Work Accepted
Is this a Federally Funded Transportation Project? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, attach the Contract Bond Statement			
Have Subcontractors been used? <input type="checkbox"/> Yes <input type="checkbox"/> No If yes, complete Addendum A			
<input type="checkbox"/> Contract/Payment Bond Waived? <input type="checkbox"/> Yes <input type="checkbox"/> No		<input type="checkbox"/> Retainage Bond Waived? <input type="checkbox"/> Yes <input type="checkbox"/> No	
Detailed Description of Work Completed			

DOR Tax Information	
Calculated Amount _____ Additions (+) _____ Reductions (-) _____ Sub-Total _____ Sales Tax Amount _____ Total _____	Liquidated Damages _____ Amount Disbursed _____ Amount Retained _____ Other _____ Sales Tax Rate _____ Total _____
Both totals must be equal - If multiple sales tax rates, attach a list	

Apprentice Utilization Information	
Was apprentice utilization required? <input type="checkbox"/> Yes <input type="checkbox"/> No	Engineer's Estimate:
Utilization %:	If utilization did not meet or exceed 15%, was a Good Faith Estimate approved? <input type="checkbox"/> Yes <input type="checkbox"/> No

Comments

The Disbursing Officer must submit this completed notice immediately after acceptance of the work done under this contract. **No payment shall be made from the retained funds** until receipt of all release certificates and affidavits.

Complete and submit for by email to all three agencies below



Consent Agenda Item C-5

Covington City Council Meeting

Date: March 12, 2024

SUBJECT: FINAL ACCEPTANCE OF THE STORMWATER SYSTEM CLEANING CONTRACT.

RECOMMENDED BY: Don Vondran, Public Works Director

ATTACHMENT(S):

1. Final Contract Voucher Certificate
2. Notice of Completion of Public Works Contract

PREPARED BY: Gage Goranson, Project Coordinator

EXPLANATION:

On April 13, 2021, council approved the award of the Stormwater System Cleaning Contract with Pipeline Video Inspection LLC (Aims Companies) in the amount of \$305,148.09. The Contractor was unable to comply with contract requirements and was terminated on September 20, 2023.

With the termination, city staff has verified that the work that was completed has been compensated and recommends that the council accept the project as complete.

Since the termination of this contract, staff has advertised and secured a new vendor to continue with Stormwater System Cleaning.

FISCAL IMPACT:

The project was below budget. The breakdown of the Expenditures are as follows:

Stormwater System Cleaning

Expenditures: Construction Award **\$305,148.09**

Total Expenditures **\$140,451.31**

CITY COUNCIL ACTION: Ordinance Resolution Motion Other

Councilmember _____ moves, Councilmember _____ seconds, to authorize final acceptance of the Stormwater System Cleaning contract as being complete.


REVIEWED BY: City Manager, City Attorney, Finance Director

Final Contract Voucher Certificate

Contractor Aims Companies			
Street Address 6110 NE Croeni Ave			
City Hillsboro	State OR	Zip 97124	Date 2/20/2024
Project Number (Owner) 038-2021			
Job Description (Title) Stormwater System Cleaning			
Date Work Physically Completed 08/20/2023		Final Amount \$140,451.31	


Contractor's Certification

I, The undersigned, having first been duly sworn, certify that I am authorized to sign for the claimant; that in connection with the work performed and to the best of my knowledge no loan, gratuity or gift in any form whatsoever has been extended to any employee of the City of Covington (Owner) nor have I rented or purchased any equipment or materials from any employee of the City of Covington (Owner); I further certify that the attached final estimate is a true and correct statement showing all the monies due me from the City of Covington (Owner) for work performed and material furnished under this Contract; that I have carefully examined said final estimate and understand the same; have paid all labor, material, and other costs for this project; and that I hereby release the City of Covington (Owner) from any and all claims of whatsoever nature which I may have, arising out of the performance of said contract, which are not set forth in said estimate.


 Contractor Authorized Signature Required

Johanna Rodriguez
 Type Signature Name

Subscribed and sworn to before me this 26th day of February 2024

 Notary Public in and for the State of Arizona

Residing at Aims Companies

OFFICIAL SEAL
ELIZABETH AVILA
NOTARY PUBLIC - ARIZONA
Maricopa County
COMM # 612427
My Comm. Expires Sep 12, 2025

City of Covington (Owner) Certification

I, certify the attached final estimate to be based upon actual measurements, and to be true and correct. Approved Date 02/26/2024

 Project Engineer

  City of Covington (Owner)

This Final Contract Voucher Certification is to be prepared by the Engineer and the original forwarded to the City of Covington (Owner) for acceptance and payment.

Contractors Claims, if any, must be included and the Contractors Certification must be labeled indicating a claim attached.



NOTICE OF COMPLETION OF PUBLIC WORKS CONTRACT

Department Use Only ATTACHMENT 2	
Assigned to:	Date Assigned:

Date 02/20/2024	Form Version Original	Revision Reason
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Awarding Agency Information		Prime Contractor Information	
Name COVINGTON, CITY OF	UBI 601802997	Name PIPELINE VIDEO INSPECTION LLC	UBI 604040515
Address 16720 SE 271st ST SUITE 100 COVINGTON,WA-98042		Address 6110 NE Croeni Ave HILLSBORO,OR-97124	
Email Address ggoranson@covingtonwa.gov		Email Address payroll@aimscompanies.com	
Contact Name Gage Goranson	Phone 253-480-2400 x2477_	Contact Name PIPELINE VIDEO INSPECTION LLC	Phone 503-747-6410

Project Information			
Project Name Stormwater System Cleaning		Contract # 038-2021	Affidavit ID 1282947
Jobsite Address			
Date Awarded 04/15/2021	Date Work Commenced 08/01/2021	Date Work Completed 09/15/2022	Date Work Accepted 03/12/2024
Federally Funded Transportation Project <i>If yes, attach Contract Bond Statement.</i> <input type="checkbox"/>			
Bond Waived?	Retainage Waived? <input type="checkbox"/>	Subcontractors Used? <i>If yes, complete Addendum A.</i> <input type="checkbox"/>	
Detailed Description of Work Completed Cleaning catch basins			

DOR Tax Information			
<i>*Right-click on the total field and select <u>Update Field</u> to auto-calculate.</i>			
Contract Amount	\$305,148.09	Liquidated Damages	\$ 0.00
Additions (+)	\$ 0.00	Amount Disbursed	\$133,942.37
Reductions (-)	\$175,938.09	Amount Retained	\$6,508.94
Sub-Total*	\$129,210.00	Other	\$ 0.00
Sales Tax Amount	\$11,241.31	Sales Tax Rate <i>If multiple rates, attach a list.</i>	8.70%
TOTAL*	\$140,451.31	TOTAL*	\$140,451.31
<i>These two totals must be equal.</i>			

Apprentice Utilization Information	
Was Apprentice Utilization Required? <i>If yes, complete this entire section.</i> <input type="checkbox"/>	Engineer's Estimate \$ 0.00
Utilization % 0.00%	Was a Good Faith Effort approved?

Comments

The Disbursing Officer must submit this completed notice immediately after acceptance of the work done under this contract. NO PAYMENT SHALL BE MADE FROM THE RETAINED FUNDS until receipt of all release certificates and affidavits.

Submitting Form: Submit the completed form by email to all three agencies below.



Addendum A: Please List all Subcontractors and Sub-tiers Below

This addendum can be submitted in other formats.

Provide known affidavits at this time. No L&I release will be granted until all affidavits are listed.

Subcontractor's Name:	UBI Number: (Required)	Affidavit ID*

Consent Agenda Item C-6

Covington City Council Meeting

Date: March 12, 2024

SUBJECT: PROPOSED RESOLUTION UPDATING THE REAL PROPERTY ACQUISITION AND RELOCATION POLICY, PROCEDURES, AND GUIDELINES.

RECOMMENDED BY: Don Vondran, PE, Public Works Director

ATTACHMENT(S):

1. Proposed Resolution

PREPARED BY: Bob Lindskov, City Engineer

EXPLANATION:

The city has a need to acquire real estate for capital improvement projects. Funding for these projects can include city funds, impact fees, and state/federal grants. Use of federal and state grants requires that certain procedures be followed regarding land acquisition. The right-of-way section of the Washington State Department of Transportation (WSDOT) has determined that the city's existing Right-of-Way Procedure document, adopted in 2020, by Resolution 2020-22, is out of date. The Local Agency Guidelines (LAG) Section 25.2 requires updates to procedures every three years or when changes occur in the right-of-way staffing. These updated procedures will allow continued use of state and federal funding for current and future CIP Projects.

WSDOT Right-of-Way staff recommends the attached "Right-of-Way Procedure" document (Exhibit A to Attachment 1). There are no significant differences between the 2020 document and the WSDOT current recommendations for 2024. The new document continues to reference the federal and state laws and in addition, cites the guidelines developed and administered by WSDOT, specifically the Right-of-Way Manual (M 26-01) and the LAG. These guidelines are continually monitored and updated by WSDOT to comply with new federal requirements. The largest change in the procedures is city staff.

Staff recommends that council pass the attached Resolution adopting the updated Right-of-Way Procedures as attached in Exhibit A to Attachment 1.

ALTERNATIVES:

None.

FISCAL IMPACT:

No direct fiscal impacts. The policies do set certain financial limits regarding real property acquisitions.

CITY COUNCIL ACTION: ___ Ordinance ___ Resolution ___ Motion ___ Other

Councilmember _____ moves, Councilmember _____ seconds, to pass a Resolution adopting Real Property Acquisition and Relocation Policy, Procedures, and Guidelines.

REVIEWED BY: City Manager; City Attorney, Finance Director

RESOLUTION NO. 2024-____

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINGTON, KING COUNTY, WASHINGTON, REPEALING RESOLUTION NO. 2020-22 AND ADOPTING NEW COVINGTON REAL PROPERTY ACQUISITION AND RELOCATION POLICY, PROCEDURES, AND GUIDELINES.

WHEREAS, the Covington City Council (“City Council”) previously passed Resolution No. 2020-22 adopting Real Property Acquisition and Relocation Policy, Procedures, and Guidelines; and

WHEREAS, the City Council deems it necessary to adopt new Real Property Acquisition and Relocation Policy, Procedures, and Guidelines in accordance with the recommendations of the Washington State Department of Transportation;

NOW THEREFORE, the City Council of the City of Covington, King County, Washington, resolves as follows:

Section 1. Resolution No. 2020-22 is hereby repealed in its entirety.

Section 2. The attached Exhibit “A” is hereby adopted as the City of Covington’s Real Property Acquisition and Relocation Policy.

Section 3. Severability. If any section, paragraph, sentence, clause, or phrase of this resolution, or its application to any person or situation, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this resolution or its application to other persons or situation. The City Council of the City of Covington hereby declares that it would have adopted this resolution and each section, subsection, sentence, clauses, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

Section 4. Corrections. Upon the approval of the City Attorney, the City Clerk and the codifiers of this resolution are authorized to make any 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 reference thereto.

Section 5. Ratification. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 6. Effective Date. This resolution shall be effective immediately upon passage by the City Council of the City of Covington.

Passed by the City Council of the City of Covington this 12th day of March, 2024.

Signed in authentication of its passage this ___ day of _____, 2024.

Jeff Wagner, Mayor

AUTHENTICATED:

Krista Bates, City Clerk

APPROVED AS TO FORM:

Mark Orthmann, City Attorney

Right of Way Procedures

The City of Covington (Agency), needing to acquire real property (obtain an interest in and/or possession of) in accordance with the Uniform Relocation Assistance and Real Property Acquisition Policies Act and applicable federal regulations (49 CFR Part 24) and state law (Ch. 8.26 RCW), and state regulations (Ch. 468-100 WAC) hereby adopts the following procedures to adhere to all applicable laws, statutes, and regulations. The Agency is responsible for the real property acquisition and relocation activities on projects administered by the Agency and must acquire right of way (ROW) in accordance with the policies set forth in the Washington State Department of Transportation Right of Way Manual M 26-01 and Local Agency Guidelines (LAG).

Below is a list of Agency staff, by names and position titles, which are qualified to perform specific ROW functions. Attached to these procedures are resumes for everyone listed within these procedures, which provides a summary of their qualifications. The procedures shall be updated whenever staffing changes occur.

1. The Agency has the staff with the knowledge and experience to accomplish the following ROW Disciplines:
 - i. **PROGRAM ADMINISTRATION:**
Oversee delivery of the ROW Program on federal aid projects for the Agency. Ensures ROW functions are conducted in compliance with federal and state laws, regulations, policies, and procedures.
- Responsibilities/Expectations:**
- Ensures Agency’s approved ROW Procedures are current, including staff qualifications, and provides copies to consultants and Agency staff;
 - Oversight of ROW consultants;
 - use of consultant contract approved by WSDOT
 - management of ROW contracts
 - management of ROW files
 - reviews and approves actions and decisions recommended by staff & consultants
 - Overall responsibility for decisions that are outside the purview of consultant functions
 - Sets Just Compensation prior to offers being made;
 - Oversight and approval of Administrative Offer Summaries (AOS) per policy;
 - Oversight and approval of Administrative Settlements per policy;
 - Ensure Agency has a relocation appeal process prior to starting relocation activities;
 - Obligation authority for their Agency;
 - Obtain permits (Non-Uniform Relocation Act (URA));
 - Ensures there is a separation of functions to avoid conflicts of interest.
 - Verifies whether ROW is needed, and that the property rights and/or interests needed are sufficient to construct, operate and maintain the proposed projects (see LAG Appendix 25.174, 25.175, & 25.176).

Public Works Director, Don Vondran

Note: Staff included under Program Administration must have completed the eLearning Administrative Settlement and No ROW Verification training available at <https://wsdot.wa.gov/business-wsdot/support-local-programs/local-programs-training/right-way-training-education>

ii. APPRAISAL

Prepare and deliver appraisals on federal aid projects for the Agency. Ensures that appraisals are consistent and in compliance with state and federal laws, regulations, policies, and procedures.

Responsibilities/Expectations:

- Use only qualified agency staff approved by WSDOT to perform appraisal work;
- Use Appraiser from WSDOT’s Approved Consultant List if Agency does not have qualified staff;
- Prepare ROW Funding Estimate (not required to be completed by an appraiser & only when there are federal funds in the ROW Phase);
- Prepare AOS;
- Obtain specialist reports;
- Coordinate with engineering, program administration, acquisition, relocation, and/or property management, as necessary.

Qualified Consultant

Title of AGENCY Position

iii. APPRAISAL REVIEW:

Review appraisals on federal aid projects for the Agency to make sure they are adequate, reliable, have reasonable supporting data, and approve appraisal reports. Ensures appraisals are adequately supported and represent fair market value and applicable costs to cure and are completed in compliance with state and federal laws, regulations, policies, and procedures.

Responsibilities/Expectations:

- Use only qualified agency staff approved by WSDOT to perform appraisal review work;
- Use review appraiser from WSDOT’s Approved Consultant List if agency does not have qualified staff;
- Ensures project wide consistency in approaches to value, use of market data, and costs to cure;
- Coordinate with engineering, program administration, acquisition, relocation, and/or property management, as necessary.

Qualified Consultant

Title of AGENCY Position

iv. ACQUISITION:

Acquire, through negotiation with property owners, real property, or real property interests (rights) on federal aid projects for the Agency. Ensures acquisitions are completed in compliance with federal and state laws, regulations, policies, and procedures.

Responsibilities/Expectations:

- Use only qualified staff to perform acquisition activities for real property or real property interests, including donations;
- To avoid a conflict of interest, when the acquisition function prepares an AOS, only acquires property valued at \$10,000 or less;
- Provide and maintain a comprehensive written account of acquisition activities for each parcel;
- Prepare AOS justification and obtain approval;
- Prepare Administrative Settlement and obtain approval;
- Prepare Right of Way Funding Estimate (when there are federal funds in the ROW Phase);
- Review title, and recommend and obtain approval for acceptance of encumbrances;
- Ensure acquisition documents are consistent with ROW plans, valuation, and title reports;
- Provide a negotiator disclaimer;
- Maintain a complete, well organized parcel file for each acquisition;
- Coordinate with engineering, program administration, appraisal, relocation, and/or property management, as necessary.

Qualified Consultant

Note: Staff included under Acquisition must have completed the eLearning Administrative Settlement training available at <https://wsdot.wa.gov/business-wsdot/support-local-programs/local-programs-training/right-way-training-education>

v. **RELOCATION:**

Provide relocation assistance to occupants of property considered displaced by a federally funded projects for the Agency. Ensures relocations are completed in compliance with federal and state laws, regulations, policies, and procedures.

Responsibilities/Expectations:

- Prepare and obtain approval of relocation plan prior to starting relocation activities;
- Confirm relocation appeal procedure is in place;
- Provide required notices and advisory services;
- Make calculations and provide recommendations for Agency approving authority prior to making payment;
- Provide and maintain a comprehensive written account of relocation activities for each parcel;
- Maintain a complete, well organized parcel file for each displacement;
- Ensure occupants and personal property is removed from the ROW;
- Coordinate with engineering, program administration, appraisal, acquisition, and/or property management, as necessary.

Qualified Consultant

Title of AGENCY Position

vi. **PROPERTY MANAGEMENT:**

Establish property management policies and procedures that will assure control and administration of ROW, excess lands, and improvements acquired on federal aid projects for the Agency. Ensures property management activities are completed in compliance with federal and state laws, regulations, policies, and procedures.

Responsibilities/Expectations:

- Account for use of proceeds from the sale/lease of property acquired with federal funds on other title 23 eligible activities;
- Keep ROW free of encroachments;
- Obtain WSDOT/FHWA approval for change in access control along interstate;
- Maintain property records;
- Ensure occupants and personal property is removed from the ROW;
- Maintain a complete, well organized property management file;
- Coordinate with engineering, program administration, appraisal, acquisition, and/or property management, as necessary.

Don Vondran, Public Works Director; Bob Lindskov, City Engineer; Delanie Stegman, CIP Project Manager

Employee names and AGENCY Positions (qualifications attached)

- b. Any functions for which the Agency does not have qualified staff, the Agency will contract with another local agency with approved procedures, a qualified consultant, or the WSDOT. An Agency that proposes to use qualified consultants for any of the above functions will need to work closely with their ROW Local Agency Coordinator (LAC) and Local Programs to ensure all requirements are met. The LAC will perform spot check reviews on selected federal aid or federal aid eligible projects. **The LAC must be given an opportunity to review all offers and supporting data prior to offers being made to the property owners.** The number of spot check reviews is dependent upon the scope of the project, complexity of acquisitions, the local agency's level of experience, and past performance. Spot check reviews may not be required on all projects but will lessen the risk of delays during ROW Certification. Additional information or parcel files may be requested by the LAC to ensure local agency compliance.
- c. The Agency's Administrative Settlement Procedures indicating the approval authorities and the procedures involved in making administrative settlement needs to be included with these procedures (see Exhibit A).
- d. An Agency wishing to take advantage of the AOS process, properties valued up to \$25,000 or less, need to complete Exhibit B of these procedures.
2. All projects shall be available for review by the FHWA and WSDOT at any time and all project documents shall be retained and available for inspection during the plan development, ROW, construction stages, and for a three-year period following acceptance of the projects by WSDOT.
3. Approval of the Agency's procedures by WSDOT Local Programs may be rescinded at any time the Agency is found to no longer have qualified staff or is found to be in non-compliance with the regulations. The rescission may be applied to all, or part of the functions approved.

Regan Bolli City Manager

Date

Washington State Department of Transportation

Approved By:

Local Programs Right of Way Manager

Date

EXHIBIT A
Agency's Administrative Settlement Policy

CITY OF COVINGTON

ADMINISTRATIVE SETTLEMENT POLICIES

Administrative settlements that exceed Fair Market Value (FMV) as established through the appraisal process, and in accordance with LAG Manual section 25.11, Administrative Settlement Guidelines, shall be documented thoroughly justified, and shall be set forth in writing.

Administrative Settlements shall be subject to the following levels of approval authority: Project Managers shall be authorized to offer up to 10% above FMV, not to exceed \$2,500. The Public Works Direction/City Engineer or designee shall have the authority to make administrative settlements up to 25% above FMV, not to exceed \$7,500. The City Manager or designee is authorized to approve administrative settlements not to exceed \$30,000. City Council will approve any administrative settlements over \$30,000.

Regan Bolli City Manager

Date

Washington State Department of Transportation

Approved By:

Local Programs Right of Way Manager

Date

EXHIBIT B
Waiver of Appraisal
Agency's Administrative Offer Summary (AOS)

The City of Covington , hereinafter (Agency), desiring to acquire Real Property according to 23 CFR, Part 635, Subpart C and State directives, and desiring to take advantage of the \$25,000.00 appraisal waiver process approved by the Federal Highway Administration (FHWA) for Washington State, hereby agrees to follow the procedure approved for the Washington State Department of Transportation (WSDOT) as follows:

Rules

- A. The Agency may elect to waive the requirement for an appraisal if the acquisition is simple and the compensation estimate indicated on the ROW Funding Estimate is \$25,000.00 or less including cost-to cure items.
- B. The Agency must make the property owner(s) aware that an appraisal has not been completed on the property for offers \$10,000 or less.
- C. The Agency must make the property owner(s) aware that an appraisal has not been completed on the property for offers over \$10,000 and up to \$25,000, and that an appraisal will be prepared if requested by the property owner(s).
- D. Special care should be taken in the preparation of the AOS as no review is mandated, the preparer needs to assure that the compensation is fair and that all the calculations are correct.

Procedures

- A. An AOS is prepared using comparable sales found at the time of preparation.
- B. The AOS is reviewed by the Agency staff listed under Program Administration within these Right of Way Procedures. Recommends approval to City Manager.
- C. The City Manager signs the AOS authorizing a first offer to the property owner(s).

REGAN BOLLI CITY MANAGER

Date

Washington State Department of Transportation

Approved By:

Local Programs Right of Way Manager

Date

QUALIFIED AGENCY PERSONNEL

AGENCY: City of Covington

The following personnel are qualified for the AGENCY’S Right-of Way “Program Administration” and “Property Management” in accordance with their identified Job Title Responsibilities and as required by the Washington State Department of Transportation Local Agency Guidelines Manual.

Job Title	Personnel Name	Qualifications
Public Works Director	Don Vondran, PE	<ul style="list-style-type: none"> • 32 years of Public Agency experience specializing in all aspects of project development. • 22 years as a Licensed Professional Civil Engineer. • 21 years of experience in municipal government. • Managed and directed all aspects of city public works projects. This includes planning, design, ROW plans, legal exhibits, condemnation process, relocation, construction, inspection, documentation and administration. • Project Manager on 10 capital improvement projects that involved ROW acquisition. Four of which involved federal funding.
City Engineer	Bob Linskov, PE	<ul style="list-style-type: none"> • 22 years of WSDOT/Public Agency experience specializing in transportation engineering. • 15 years as a Licensed Professional Civil Engineer. • 10 years of experience in municipal government. • Knowledge in design, construction, and operations of roadside safety devices, data collection devices, and traffic signals. • Evaluated operational concerns on State highways using accident analysis, roadside risk analysis, capacity analysis, speed studies, contract histories, right-of-way research, field condition assessments, and video surveillance. • Involved with multiple federally funded projects.
CIP Project Manager	Delanie Stegman, PE	<ul style="list-style-type: none"> • 3 years of experience in municipal government. • 3 years as a Licensed Professional Civil Engineer. • Directed all aspects of city public works projects. Including planning, design, ROW acquisition, inspection, documentation, and administration.

Agenda Item C-7

Covington City Council Meeting

Date: March 12, 2024

SUBJECT: PROPOSED ORDINANCE ADOPTING 2021 INTERNATIONAL BUILDING CODE AND INTERNATIONAL FIRE CODE UPDATES AND AMENDMENTS.

RECOMMENDED BY: Salina Lyons, Community Development Director
Robert L. Meyers, Chief Building Official
Jon Napier, Fire Marshal

ATTACHMENTS:

1. Proposed ordinance adopting amendments to Title 15 CMC to conform with updates and amendments to the 2021 International Codes.
2. Text of proposed amendments to Title 15.05 CMC relating to 2021 International Building Code and 2021 International Residential Code updates.
3. Text of proposed amendments to Title 15.20 CMC relating to 2021 International Fire Code updates and amendments.
4. Text of proposed new section Title 15.25 CMC relating to Addressing and Street Naming.

PREPARED BY: Robert Meyers, Chief Building Official
Jon Napier, Fire Marshal

EXPLANATION: The proposed amendments to Title 15 in the Covington Municipal Code (CMC) are routine updates that reflect the most recent (2021) changes to the International Codes—the International Building Code (IBC), the International Residential Code (IRC), and the International Fire Code (IFC). The 2021 IBC, IRC, and IFC have also been adopted by the state in Chapter 19.27 of the Revised Code of Washington (RCW), to be effective March 15th, 2024; therefore, Title 15 CMC must be amended to comply with the state code changes. The new section 15.25 is an effort to codify the city’s current method of addressing for clarity and for application by the Puget Sound Regional Fire Authority.

ALTERNATIVES:

- 1) No Action or Deny. Not adopting the proposed updates to the CMC would create a conflict with the state code, as the state has already adopted the 2021 versions of the IBC, IRC, and IFC with an effective date of March 15, 2024.
- 2) Approve ordinance as recommended.

FISCAL IMPACT:

There is no expected fiscal impact.

CITY COUNCIL ACTION: Ordinance Resolution Motion Other

Councilmember _____ moves, Councilmember _____ seconds to approve an ordinance adopting modifications to Title 15 CMC, Buildings and Construction, which align the CMC with the 2021 International Codes as well as with the proposed new downtown zone regulations.

REVIEWED BY:

City Manager, Community Development Director, Finance Director, and City Attorney

ATTACHMENT 1

ORDINANCE NO. XX-2024

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COVINGTON, WASHINGTON, RELATING TO AMENDING CHAPTERS 15.05, 15.20 AND 15.25 OF THE COVINGTON MUNICIPAL CODE TO CONFORM WITH UPDATES TO RCW 19.27, THE REVISED WASHINGTON STATE BUILDING CODE ACT, ADOPTING THE 2021 INTERNATIONAL CODES, WHICH GO INTO EFFECT ON MARCH 15, 2024; ADOPTING FINDINGS OF FACT; PROVIDING FOR SEVERABILITY; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, both the City of Covington and the state have adopted the International Codes by reference to regulate construction and development; and

WHEREAS, the state has updated Chapter 19.27 of the Revised Code of Washington (RCW), the Washington State Building Code Act, to adopt the 2021 versions of the International Codes, effective March 15, 2024; and

WHEREAS, certain existing chapters of Title 15, Buildings and Construction, of the Covington Municipal Code (CMC) will not conform to RCW 19.27 after March 15, 2024; and

WHEREAS, the City Council must update the CMC's building and construction codes so that Title 15 of the CMC is consistent with RCW 19.27 effective March 15, 2024; and

WHEREAS, the addressing of buildings is a life safety issue in order to incorporate current addressing practices into the municipal code and to provide clarity for staff and our third party partners in Fire prevention a new chapter is added Title 15.25 Addressing and Street Names; and

WHEREAS, the SEPA Responsible Official for the city determined that adoption of this ordinance is categorically exempt as a procedural action under WAC 197-11-800(20);

NOW, THEREFORE, The City Council of the City of Covington, Washington, do ordain as follows:

Section 1. Findings of Fact. The recitals set forth above are hereby adopted as the City Council's findings of fact.

Section 2. Amended Chapter 15.05 of the Covington Municipal Code is adopted in the form as attached as Exhibit 1 and herein incorporated by this reference.

Section 3. Amended Chapter 15.20 of the Covington Municipal Code is adopted in the form as attached as Exhibit 2 and herein incorporated by this reference.

Section 4. Amendment Chapter 15.25 of the Covington Municipal Code is adopted in the form as attached as Exhibit 3 entitled "Addressing and Street Names," and herein incorporated by this reference.

Section 5. Severability. If any section, paragraph, sentence, clause, or phrase of this ordinance, or its application to any person or situation, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or situation. The City Council of the City of Covington hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clauses, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

Section 6. Corrections. Upon the approval of the city attorney, the city clerk and the codifiers of this ordinance are authorized to make any 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 reference thereto.

Section 7. Ratification. Any act consistent with the authority and prior to the effective date of this ordinance is hereby ratified and affirmed.

Section 8. Effective Date. This ordinance shall be in full effect five (5) days after passage and publication, as provided by law. A summary of this ordinance may be published in lieu of publishing the ordinance in its entirety.

Passed by the City Council of the City of Covington this ___ day of _____, 2024.

Signed in authentication of its passage this ___ day of _____, 2024.

Jeff Wagner, Mayor

EFFECTIVE:
PUBLISHED:

AUTHENTICATED:

Krista Bates, City Clerk

APPROVED AS TO FORM:

Mark Orthmann, City Attorney

EXHIBIT 1

Chapter 15.05
INTERNATIONAL CODES ADOPTION

Sections:

- 15.05.010 Purpose.
- 15.05.020 Definitions.
- 15.05.030 Building Safety Division established.
- 15.05.040 Building Code Official designated.
- 15.05.050 Fire Chief and Fire Marshal designated.
- 15.05.060 Administration and enforcement of code.
- 15.05.070 International Building Code adopted.
- 15.05.080 International Residential Code adopted.
- 15.05.090 Uniform Plumbing Code adopted.
- 15.05.100 International Mechanical Code adopted.
- 15.05.110 International Fuel Gas Code adopted.
- ~~15.05.120 National Fuel Gas Code (NFPA 54) adopted.~~
- ~~15.05.130 Liquefied Petroleum Gas Code (NFPA 58) adopted.~~
- 15.05.140 ~~International~~Washington State Energy ~~Conservation~~ Code adopted.
- 15.05.150 International Fire Code adopted.
- 15.05.160 International Property Maintenance Code adopted.
- 15.05.170 International Existing Building Code adopted.
- 15.05.180 Washington State Manufactured Homes (Mobile Homes) Installation Standards – General.
- 15.05.190 Copies of Code on File.
- 15.05.200 Fees.
- 15.05.210 Code conflicts.
- 15.05.220 Appeals.
- 15.05.230 Violations.

15.05.010 Purpose.

The purpose of this chapter as adopted is to provide for and promote the health, safety, and welfare of the general public, and not to create or to otherwise establish or designate any particular class or group of persons who will or should be especially protected or benefited by the terms of this chapter.

(1) The purpose of the international codes adoption chapter is to regulate construction and/or development of site work within the incorporated boundaries of the City of Covington. Further, it is the purpose of this chapter to adopt locally State-mandated laws and codes regulating construction in order to promote the health, safety and welfare of the occupants or users of buildings and structures and the general public as a whole by enforcement of building codes throughout this jurisdiction.

(2) It is also the purpose of this title, through enforcement of referenced codes, to regulate the safe and proper function of elements of a site or site improvement work and essential systems of a building including structural framing, plumbing and sanitation, water conservation, heating, air conditioning, ventilation, energy efficiency, safe and equal access, fire suppression systems, alarm systems, and Fire Department access.

15.05.020 Definitions.

The definitions contained in the codes adopted by reference together with the definitions contained within the applicable RCW and WAC provisions shall apply to the enforcement of this chapter unless amended in this section.

Because this section contains amended definitions or terms, a full alphabetical listing of definitions is not duplicated here. Where a term or phrase is defined in this section, the definition printed in this section amends the corresponding definitions in the codes or laws adopted by reference.

(1) “Building code” or “City of Covington Building Code” shall mean and refer to the state building code as adopted herein and as amended pursuant to the provisions of this chapter.

(2) “Buildings and construction code” shall mean and refer to the International Building Code, as amended pursuant to the provisions of this chapter.

(3) “Building [Code](#) Official” shall mean the officer or other duly authorized representative as designated by the Community Development Director, charged with the administration and enforcement of the following codes:

- (a) International Building Code;
- (b) International Residential Code;
- (c) International Mechanical Code;
- (d) Uniform Plumbing Code;
- (e) International Property Maintenance Code;
- (f) ~~International Washington State Energy Conservation~~ Code;
- (g) International Existing Building Code;

(4) “Building service equipment” means and refers to the plumbing, mechanical and electrical equipment including piping, wiring, fixtures, and other accessories which provide sanitation, lighting, heating, ventilation, cooling, refrigeration, firefighting, and transportation facilities essential to the occupancy of the building or structure for its designated use.

(5) “Corporation counsel” shall mean “City Attorney or designee.”

(6) “City Treasurer” shall mean “Finance Director.”

(7) “CMC” means the Covington Municipal Code.

- (8) “Executive body” shall mean the City of Covington Council.
- (9) “Existing building” means a building erected prior to the adoption of this code, or one for which a legal building permit has been issued and approved.
- (10) “Fire code” shall mean and refer to the International Fire Code, as amended pursuant to the provisions of this Chapter 15.20 CMC.
- (11) “Fire Marshal” shall mean the fire code official, officer or other duly authorized representative as designated by the Director of Community Development, charged with the administration and enforcement of the International Fire Code.
- (12) “International Building Code” shall mean and refer to those portions of the International Building Code, published by the International Code Council, Inc., as adopted and amended from time to time and made a part of the state building code by the Washington State Building Code Council pursuant to Chapters 19.27 and 70.92 RCW and WAC Title 51.
- (13) “International Existing Building Code” shall mean and refer to the International Existing Building Code, published by the International Code Council, Inc., as adopted and amended from time to time by the Washington State Building Code Council pursuant to Chapters 19.27 and 70.92 RCW and WAC Title 51.
- (14) “International Fire Code” shall mean and refer to those portions of the International Fire Code, published by the International Code Council, Inc., as adopted and amended from time to time and made a part of the State Building Code by the Washington State Building Code Council pursuant to Chapters 19.27 and 70.92 RCW and WAC Title 51.
- (15) “International Fuel Gas Code and the National Fuel Gas Code” shall mean and refer to those portions of the International Fuel Gas Code and the National Fuel Gas Code, published by the International Code Council, Inc., that are made a part of the International Mechanical Code, and as are adopted and amended from time to time and made a part of the state building code by the Washington State Building Code Council pursuant to Chapters 19.27 and 70.92 RCW and WAC Title 51.
- (16) “International Mechanical Code” shall mean and refer to those portions of the International Mechanical Code, published by the International Code Council, Inc., as adopted and amended from time to time and made a part of the State Building Code by the Washington State Building Code Council pursuant to Chapters 19.27 and 70.92 RCW and WAC Title 51.
- (17) “International Property Maintenance Code” shall mean and refer to International Property Maintenance Code, published by the International Code Council, Inc., as adopted pursuant to Section 101.4.5-4 of the International Building Code.
- (18) “International Residential Code” shall mean and refer to those portions of the International Residential Code, published by the International Code Council, Inc., as adopted and amended from time

to time and made a part of the State Building Code by the Washington State Building Code Council pursuant to Chapters 19.27 and 70.92 RCW and WAC Title 51.

(19) “Local zoning code” shall mean “City of Covington Municipal Code Title 18, Development Regulations.”

(20) “Mechanical code” shall mean and refer to the International Mechanical Code, as amended pursuant to the provisions of this Chapter.

(21) “Mobile home” or “manufactured home” as defined by RCW 46.04.302 means a structure, designed and constructed to be transportable in one or more sections, is built on a permanent chassis, and designed to be used as a dwelling with or without a permanent foundation when connected to the required utilities that include plumbing, heating, and electrical systems contained therein.

(22) “Modular home” as defined by RCW 46.04.303 means a factory-assembled structure designed primarily for use as a dwelling when connected to the required utilities that include plumbing, heating, and electrical systems contained therein, does not contain its own running gear, and is mounted on a permanent foundation. A modular home does not include a mobile home or manufactured home.

(23) “Municipality,” “City” and “jurisdiction” shall mean the “City of Covington.”

(24) “Occupancy” means the purpose for which a building, or part thereof, is used or intended to be used.

(25) “Person” shall mean and refer to any individual, corporation, partnership, association, joint-stock-company, Limited Liability Company, political subdivision, public corporation, taxing districts, trust, or any other legal entity.

(26) “Plumbing code and plumbing code standards” shall mean and refer to the Uniform Plumbing Code and Uniform Plumbing Code Standards, as amended pursuant to the provisions of this Chapter.

(27) “Residential code” shall mean and refer to the International Residential Code, as amended pursuant to the provisions of this Chapter.

(28) “Shall” or “will” as used in this chapter, is mandatory.

(29) “State building code” shall mean and consist of the following national model codes and the following standards, as such model codes and standards are adopted and amended from time to time by the Washington State Building Code Council pursuant to Chapters 19.27 and 70.92 RCW and WAC Title 51.

(30) “State energy code” shall mean and refer to the Washington State Energy Code as set forth at Chapter 51.11 of the Washington Administrative Code, including the Washington State Residential Energy Code and the Washington State ~~Nonresidential~~Commercial Energy Code, and all amendments thereto as adopted from time to time.

(31) “Substantial remodel or addition” means any additions, alterations, or repairs to existing structures in which the area of the additions, alterations, or repairs exceeds more than 50 percent of the habitable area of the existing structure. In the case of a series of additions, alterations, or repairs projects, this title shall become effective at the point where in any three-year period the cumulative area of additions, alterations, or repairs exceeds 50 percent of the area of the structure at the time such additions, alterations, or repairs are commenced or any alteration, remodel, repair, or addition which exceeds 50 percent of the value of the existing structure.

(32) “Technical codes” shall mean and refer to the national codes, standards and appendices incorporated as part of the state building code, including without limitation, the International Property Maintenance Code, all as amended pursuant to the provisions of this Chapter, together with the International Existing Building Code and the state energy code, as amended pursuant to the provisions of this Chapter.

(33) “Used mobile home” means a mobile home, which has been previously sold at retail and has been subjected to tax under chapter 82.08 RCW, or which has been previously used and has been subjected to tax under chapter 82.12 RCW, and which has substantially lost its identity as a mobile unit at the time of sale by virtue of its being fixed in location upon land owned or leased by the owner of the mobile home and placed on a foundation (posts or blocks) with fixed pipe connections with sewer, water, and other utilities.

(34) “Uniform Plumbing Code and Uniform Plumbing Code Standards” shall mean and refer to those portions of the Uniform Plumbing Code and Uniform Plumbing Code Standards, published by the International Association of Plumbing and Mechanical Officials, as adopted and amended from time to time and made a part of the state building code by the Washington State Building Code Council pursuant to Chapters 19.27 and 70.92 RCW and WAC Title 51.

15.05.030 Building Safety Division established.

There is established for the city, the building safety division as defined in Section 103.1 of the International Building Code, R103.1 of the International Residential Code, and shall be under the supervision [of the Building Code Official](#) and control of the Community Development Director or his/her designee.

15.05.040 Building Code Official designated.

The Building [Code Official](#) as defined in Section 104 of the International Building Code, R104 of the International Residential Code, and Section 104 of the International Mechanical Code and the codes adopted by the Washington State Building Code Council pursuant to Chapters 19.27 and 70.92 of the Revised Code of Washington and Title 51 of the Washington Administrative Code, shall be appointed by the Community Development Director. [The Building Code Official is also referred to as “Building Official” or “Code Official.”](#)

15.05.050 Fire Chief and Fire Marshal designated.

The Fire Code Official, as defined in Section 104 of the International Fire Code, shall be appointed by the Community Development Director. The fire code official is also referred to as “Fire Chief” or “Fire Marshal.”

15.05.060 Administration and enforcement of code.

The City of Covington Community Development Department is charged with the administration and enforcement of the codes referenced in CMC 15.05.70 through 15.05.180. To this end, the Building Code Official and the Fire Marshal shall provide a system that will retain necessary personnel, conduct inspections and investigations, issue appropriate permits, maintain necessary records and files, and do, or cause to be done, all things necessary and proper for the administration and enforcement of the codes.

15.05.070 International Building Code adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code known as the International Building Code (IBC), ~~2021~~2018 Edition, as adopted by the State Building Code Council and as published by the International Code Council together with Appendix Chapters: H – Signs, and Appendix I - Patio Covers, as adopted and amended by Chapter 51-50 WAC.

(1) IBC Section 101.1 Deleted, Title. Section 101.1 is added with the following:

101.1 Title. These regulations shall be known as the International Building Code of the City of Covington, hereinafter referred to as “this code.”

(2) IBC Section 103.1 Deleted, Title. Section 103.1 is added with the following:

103.1 Creation of enforcement agency. The department of Building Safety Division is hereby created and the official in charge thereof shall be known as the Building Code Official.

(43) IBC Section 105.2 Exception 1 is amended as follows:

105.2 Exception 1 Other than storm shelters, One-story detached accessory structures used as tool and storage sheds, playhouses and similar uses, provided the floor area does not exceed 120 square feet and for storage structures not exceeding 275 square feet solely for government use.

(24) IBC Section 113 Deleted, Board of Appeals. Section 113 is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.

(35) IBC Section 114.4 Violation Penalties. Section 114.4 is amended with the following:

114.4 Violation Penalties. Any person who violates a provision of this code or fails to comply with any of the requirements thereof or who erects, constructs, alters or repairs a building or structure in violation of the approved construction documents or directive of the Building Code Official, or of a permit or certificate issued under the provisions of this code, shall be subject to penalties as prescribed by law and Chapter 1.30 CMC.

(6) IBC Section 429.2 Required Electric Vehicle Charging Infrastructure. Section 429.2 is amended with the following:

Exception (3) In Group A, B, E, F, H, I, M, and S occupancies EV-Ready parking service equipment may be removed, and utilities capped if vandalism and disuse are occurring. All electrical infrastructure shall be required to be maintained in good working order for future potential use.

15.05.080 International Residential Code adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code known as the International Residential Code (IRC) ~~2018-2021~~ Edition, including Chapters 1 through 10, 12 through 24 ~~and, Chapter 44, and Chapter 45~~, published by the International Code Council, Inc., ~~together with: Appendix E, Manufactured Housing Used as Dwelling; and Appendix K Sound Transmission.~~

- (1) R101.1 Title. These provisions shall be known as the Residential Code for one-and-two- family dwellings of the City of Covington, and shall be cited as such and will be referred to herein as “this code.”

IRC Section R105.2 Exception 1 is amended as follows:

R105.2 Exception 1 One-story detached accessory structures used as tool and storage sheds, playhouses and similar uses, provided the floor area does not exceed 200 square feet.

- (2) IRC Section R105.2 Exception (10) is amended as follows:

R105.2 (10) Decks not exceeding 200 square feet (18.58 m²) in area, that are not more than 30 inches (762 mm) above grade at any point, are not attached to a dwelling do not serve the exit door required by Section R311.4. ~~and, including~~ decks that are not more than 18 inches above grade at any point of any square footage.

- (3) IRC Section R105.2 (11) is added as follows:

R105.2 (11) Roof-mounted photovoltaic solar panels for one- and two-family dwellings that have a total dead load not exceeding four pounds per square foot and are no more than 18 inches (457 mm) above the roof or highest roof point on which they are mounted.

- (4) IRC Section R108.6 is amended as follows:

R108.6 Any person who commences work requiring a permit on a building, structure, electrical, gas, mechanical or plumbing system before obtaining the necessary permits shall be subject to a fee established by the applicable governing authority that shall be in addition to the required permit fees.

~~(54)~~ IRC Section R112 Deleted, Board of Appeals. Section R112 is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.

~~(65)~~ IRC Section R113.4 Violation Penalties Section R113.4 is amended with the following:

R113.4 Violation Penalties. Any person who violates a provision of this code or fails to comply with any of the requirements thereof or who erects, constructs, alters or repairs a building or structure in violation of the approved construction documents or directive of the ~~B~~building Code Official, or of a permit or certificate issued under the provisions of this code, shall be subject to penalties as prescribed by law and Chapter 1.30 CMC,

15.05.090 Uniform Plumbing Code adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code known as the Uniform Plumbing Code (UPC), ~~2018-2021~~ Edition, as adopted by the State Building Code Council in Chapter 51-56WAC, as published by the International Association of Plumbing and Mechanical Officials.

(1) UPC Section ~~1072.3~~ Deleted, Board of Appeals. UPC Section ~~1072.3~~ is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.

(2) UPC Section 1101.~~42~~ Where Required. Section 1101.~~42~~ is amended with the following:

All roofs, paved areas, yards, courts, and courtyards shall be drained into a separate storm sewer system or to some other place of disposal satisfactory of the Authority Having Jurisdiction. In the case of one- and two-family dwellings, stormwater may be discharged on flat areas such as streets or lawns so long as the stormwater shall flow away from the building, shall flow away from adjoining property, shall not create a nuisance, and shall be in accordance with the approved drainage report.

(3) UPC Section 1101.~~5.26.1~~ is amended with the following:

Subsoil drains shall discharge downstream of water quality treatment or flow control facilities unless such facilities are designed to accommodate subsoil drain discharges and documented in the approved drainage report.

~~(4) UPC Section 1101.1.2.2.2 is replaced with the following:~~

~~The secondary roof drains shall connect to the vertical piping of the primary storm drainage conductor downstream of any horizontal offset below the roof. The primary storm drainage system shall connect to the building stormwater system that connects to the on-site conveyance system. The combined secondary~~

~~and primary roof drain systems shall be sized in accordance with Section 1106.0 based on double the rainfall rate for the local area.~~

~~(5) UPC Sections 1103.1, 1103.3 and 1103.4 are deleted.~~

(64) UPC Section ~~1104.3~~1101.16.2 is replaced with the following:

a. Combining storm and sanitary drainage is prohibited.

~~(75)~~ UPC Section 102.5 Penalties Section 102.5 is amended with the following:

102.5 Penalties. Any person who violates a provision of this code or fails to comply with any of the requirements thereof or who erects, constructs, alters or repairs a building or structure in violation of the approved construction documents or directive of the ~~b~~Building Code ~~e~~Official, or of a permit or certificate issued under the provisions of this code, shall be subject to penalties as prescribed by law and Chapter 1.30 CMC.

15.05.100 International Mechanical Code adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code known as the International Mechanical Code (IMC), ~~2018-2021~~2018-2021 Edition, as adopted by the State Building Code Council in Chapter 51-52WAC, as published by the International Code Council.

(1) IMC Section ~~101.1 Deleted, Title. Section 101.1 is added with the following:~~

101.1 Title. These regulations shall be known as the International Mechanical Code of the City of Covington, hereinafter referred to as "this code."

~~(2) IMC Section 103.1 Deleted, Title. Section 103.1 is added with the following:~~

103.1 Creation of enforcement agency. The department of Building Safety Division is hereby created and the official in charge thereof shall be known as the code official. The function of the agency shall be the implementation, administration, and enforcement of the provisions of this code.

~~(13) IMC Section ~~109~~114 Deleted, Means of Appeal. IMC Section ~~109~~114 is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.~~

~~(24) IMC Section ~~108~~115.4 Violation Penalties Section ~~108~~115.4 is amended with the following:~~

~~108115.4 Violation Penalties. Any person who violates a provision of this code or fails to comply with any of the requirements thereof or who erects, constructs, alters or repairs a building or structure in violation of the approved construction documents or directive of the ~~B~~Building Ceode~~

Official, or of a permit or certificate issued under the provisions of this code, shall be subject to penalties as prescribed by law and Chapter 1.30 CMC.

15.05.110 International Fuel Gas Code adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code known as the International Fuel Gas Code (IFGC), 2018-2021 Edition, as adopted by the State Building Code Council in Chapter 51-52WAC, as published by the International Code Council.

(1) IFGC Section 101.1 Deleted, Title. Section 106.1 is added with the following:

101.1 Title. These regulations shall be known as the International Fuel Gas Code of the City of Covington, hereinafter referred to as “this code.”

(2) IFGC Section 103.1 Deleted, Title. Section 103.1 is added with the following:

103.1 Creation of enforcement agency. The department of Building Safety Division is hereby created and the official in charge thereof shall be known as the code official.

(3) IFGC Section 409114 Deleted, Means of Appeal. IFGC Section 409114 is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.

(24) IFGC Section 408115.4 Violation Penalties Section 408115.4 is amended with the following:

408115.4 Violation Penalties. Any person who violates a provision of this code or fails to comply with any of the requirements thereof or who erects, constructs, alters or repairs a building or structure in violation of the approved construction documents or directive of the Bbuilding Ccode Official, or of a permit or certificate issued under the provisions of this code, shall be subject to penalties as prescribed by law and Chapter 1.30 CMC.

15.05.120 National Fuel Gas Code (ANSI Z223.1/NFPA 54) adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code known as the National Fuel Gas Code, 2018 Edition, as adopted by the State Building Code Council in Chapter 51-52 WAC, as published by NFPA.

15.05.130 Liquefied Petroleum Gas Code (NFPA 58) adopted.

~~There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code known as the Liquefied Petroleum Gas Code, 2014 Edition, as adopted by the State Building Code Council in Chapter 51-52WAC, as published by NFPA.~~

15.05.140 Washington State Energy Code ~~International Energy Conservation Code~~ adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code, known as the International Washington State Energy Conservation Code (IECC), 2018WSEC), 2021 Edition, as adopted by the State Building Code Council in Chapters 51-11C and 51-11R WAC, as published by the International Code Council.

- (1) ~~IECCWSEC~~ Section ~~C109C110~~ Deleted, Board of Appeals. ~~IECC WSEC~~ Section ~~109C110~~ is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.
- (2) ~~IECCWSEC~~ Section ~~R109R110~~ Deleted, Board of Appeals. ~~IECCWSEC~~ Section ~~109C110~~ is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.

15.05.150 International Fire Code adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code known as the International Fire Code as it may be specifically adopted in Chapter 15.20 CMC. This shall be known as the International Fire Code or the IFC.

15.05.160 International Property Maintenance Code adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code, known as the International Property Maintenance Code (IPMC), 2018-2021 Edition, as adopted by the State Building Code Council as published by the International Code Council.

- (1) The International Property Maintenance Code is amended by deleting Section 101.1 title and replacing it with:

These regulations shall be known as the International Property Maintenance Code of the City of Covington, hereinafter referred to as “this code.”

- (2) The International Property Maintenance Code is amended by deleting Section 103 title and replacing it with:

Administration and Enforcement of Property Maintenance Inspection.

(3) The International Property Maintenance Code is amended by deleting Section 103.1 and replacing it with:

103.1 Creation of agency.

The Building Safety Division is hereby created and the official in charge of enforcing and administering the International Property Maintenance Code shall be known as the “Building Code Official.” The function of the agency shall mean the the designee of the City Manager. The Code Official is responsible for the enforcement and implementation, administration, and enforcement of the International Property Maintenance Code. All references within provisions of this code to “Department of Property Maintenance Inspection” shall mean the “City of Covington”.

(4) The International Property Maintenance Code is amended by deleting Section 103.2.

(5) The International Property Maintenance Code is amended by deleting Section ~~103.5~~ title 104.1 fees and replacing it with:

The fees for activities and services performed by the department in carrying out its responsibilities under this code shall be in accordance with Covington Municipal Code.

(6) The International Property Maintenance Code, Section ~~109~~113.3 is amended by adding the following:

~~109.5~~ Assessment. Upon certification of the assessment amount being due and owing, the county treasurer shall enter the amount of the assessment upon the tax rolls against the property for the current year and the same shall become a part of the general taxes for that year to be collected at the same time and with interest at such rates and in such manner as provided for in RCW 84.56.020, as now or later amended, for delinquent taxes, and when collected to be deposited to the credit of the general fund of the city.

Priority. The assessment shall constitute a lien against the property which shall be of equal rank with state, county, and municipal taxes.

The code official shall keep an itemized accounting of the expenses incurred by the City of Covington in the course of repair or demolition of any building pursuant to the provisions of Section ~~110.3~~113.3 of this code. Upon completion of the demolition or repair work as ordered, the code official will prepare a report specifying the work performed and the itemized cost of such work and the legal description of the property upon which the work was performed.

The code official shall prepare and forward to the legal owner of the said property an itemized billing of the total cost for the repair or demolition as required by Section ~~110.3~~113.3 of this code. Such billing shall be sent by certified mail, postage prepaid,

addressed to the owner as the owner's name and address appear on the last equalized tax roll of King County. Said bill shall be due and payable within sixty (60) days of receipt.

The owner may file with the applicable department a written appeal to the Hearing Examiner within thirty (30) days of receipt of the billing pursuant to the procedures outlined in Chapter 14.35 CMC. Within thirty (30) days of the Hearing Examiner's decision, the balance of the billing due to the city shall become due and payable and if unpaid shall become a special assessment against the property as a lien.

(7) The International Property Maintenance Code is amended by deleting Section ~~111~~107 and replacing it with the following:

The International Property Maintenance Code section 107 Means of appeal is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.

(8) The International Property Maintenance Code is amended by deleting Section 108 Boards of Appeals and replacing it with the following:~~12.4.~~

The International Property Maintenance Code section 108 Board of Appeals is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.

(9) The International Property Maintenance Code, Section 302.4 is amended by adding the following:

Premises and exterior property shall be maintained free from weeds or plant growth in excess of ~~42~~36 inches in height. Noxious weeds shall be prohibited. Weeds shall be defined as all grasses, annual plants, and vegetation, other than trees or shrubs provided; however, this term shall not include cultivated flowers and gardens.

(10) The following sections of the IPMC, or the corresponding section of any updated or amended version of the IPMC, are removed in their entirety and not adopted:

302.2 Grading and drainage.
302.5 Rodent harborage.
 302.8 Motor vehicles.
302.9 Defacement of property.
 304.2 Protective treatment.
304.13 Window, skylight, and door frames.
 304.14 Insect screens.

- 304.15 Doors.
- 304.17 Guards for basement windows.
- 304.18 Building security.
- 305.3 Interior surfaces.
- 305.6 Interior doors.
- ~~308.3 Disposal of Rubbish and~~ garbage.
- 309 Pest Elimination.
- 404.4.1 Room area.
- 404.5 Overcrowding

~~(11) The International Property Maintenance Code is amended by deleting Section 602.3 title and replacing it with:~~

~~Required heating.~~

~~Where the winter design temperature in Table R301.2(1) is below 60°F (16°C), every dwelling unit shall be provided with heating facilities capable of maintaining a room temperature of not less than 68°F (20°C) at a point 3 feet (914 mm) above the floor and 2 feet (610 mm) from exterior walls in habitable rooms at the design temperature. The installation of one or more portable space heaters shall not be used to achieve compliance with this section.~~

~~(12) The International Property Maintenance Code is amended by deleting Section 602.5.~~

15.05.170 International Existing Building Code adopted.

There is adopted and by this reference made a part of this chapter as though fully set forth herein, at length, that certain code, known as the International Existing Building Code (IEBC), ~~2018-2021~~ Edition, as adopted by the State Building Code Council as published by the International Code Council.

(1) IEBC Section 101.1 Deleted, Title. Section 101.1 is added with the following:

101.1 Title. These regulations shall be known as the International Existing Building Code of the City of Covington, hereinafter referred to as "this code."

(2) IEBC Section 103.1 Deleted, Title. Section 103.1 is added with the following:

103.1 Creation of enforcement agency. The department of Building Safety Division is hereby created and the official in charge thereof shall be known as the Building Code Official.

~~(+3) IEBC Section 1123 Deleted, Board of Appeals. Section 1123 is hereby deleted in its entirety and substitution is made to the City Hearing Examiner in accordance with CMC 15.05.220.~~

(24) IEBC Section 1134.4 Violation Penalties Section 1134.4 is amended with the following:

1134.4 Violation Penalties. Any person who violates a provision of this code or fails to comply with any of the requirements thereof or who erects, constructs, alters or repairs a building or structure in violation of the approved construction documents or directive of the Building Code Official, or of a permit or certificate issued under the provisions of this code, shall be subject to penalties as prescribed by law and Chapter 1.30 CMC.

(35) IEBC Section 301.1 General Section 301.1 is amended with the following:

301.1 General. The repair, alteration, change of occupancy, addition or relocation of all existing buildings shall comply with one of the methods listed in Sections 301.1.1 through 301.1.2 as selected by the applicant. Sections 301.1.1 through 301.1.2 shall not be applied in combination with each other. Where this code requires consideration of the seismic force resisting system of an existing building subject to repair, alteration, change of occupancy, addition or relocation of existing buildings, the seismic evaluation and design shall be based on Section 301.1.4 regardless of which compliance method is used.

(46) The International Existing Building Code is amended by deleting Section 301.1.3.

(57) The International Existing Building Code is amended by deleting Chapter 14 entirely.

15.05.180 Washington State Manufactured Homes (Mobile Homes) Installation Standards – General.

The City of Covington adopts the following sections pursuant to the authority of Chapters 19.27 and 43.22 RCW:

(1) Permit Required.

(a) Prior to the placement and/or installation of a mobile home on a parcel of land or on a site in a mobile home park, an installation permit must be obtained from the City of Covington Community Development Department.

(b) Installing a manufactured home (mobile home) without first having obtained the required permit is not permitted and is subject to the penalties and the serving of a stop work order.

(2) Complete Application. Pursuant to RCW 19.27.095 and 19.27.097, and in addition to the requirements of IRC Section R105.3, no building permit application shall be complete unless or until evidence of an adequate water supply and evidence of water availability and sewer availability or an adequate sewage disposal system for the intended use of the building is provided from an approved agency for structures where plumbing fixtures are part of the proposed building permit application.

(a) Upon building permit application, where parcels are serviced by on-site sewage disposal systems, an accepted building site application is required for:

- (i) New construction;
- (ii) Additions where there is an increase in the floor area which extends beyond the original exterior walls;
- (iii) Alteration or remodeling where the total number of bedrooms is increased; or
- (iv) Change in use which results in an increase in the water/sewage volume or potential health risk.

(b) Upon building permit application, a sewer permit or a sewer and water availability letter from the utility district are required for new single-family residences.

(3) Inspections.

(a) The following inspections are required:

- (i) Footing and foundation inspection;
- (ii) [Exterior: porch, deck, steps, landing, handrails \(egress\);](#)
- (iii) [Exterior skirting, venting for ventilation;](#)
- (iv) Plumbing;
- (v) Fuel gas piping, if applicable; and
- (vi) Final inspection.

(b) Occupancy of a manufactured home (mobile home) shall not be allowed prior to receiving an approved final inspection.

(c) Occupancy of a manufactured home prior to receiving an approved final inspection is subject to the penalties and the serving of a stop work order.

15.05.190 Copies of codes on file.

The City shall at all times keep on file with the City Clerk, for reference by the general public, not less than one copy of the adopted codes and resolutions, or parts thereof, as herein adopted by reference, together with the amendments and supplements thereto herein made a part of this chapter. The copy of codes on file may be placed by the City Clerk in the custody of the office of the Building [Code](#) Official in order to make them more readily available for inspection and use by the general public.

15.05.200 Fees.

Except as otherwise provided in this chapter, the fee for any permit issued by the city under the authority of this chapter shall be as established by the city council a permit shall not be valid until the fees prescribed by law have been paid, nor shall an amendment to a permit be released until the additional fee, if any, has been paid.

15.04.210 Code conflicts

In case of conflict among the above adopted codes, the hierarchy of the codes adopted by CMC 15.05.070 through 15.05.180 shall be in the order they appear. The first named code shall supersede and shall govern over those following, except as specifically described within Chapters 51-11 through 51-47 WAC.

15.05.220 Appeals.

(1) Creation. There is created a single, consolidated ~~board~~Means of Appeals to exercise those powers and determine those matters as specified in International Building Code Section ~~442~~113, International Residential Code Section R112, International Mechanical Code Section ~~409~~114, International Fire Code Section ~~408~~111, Uniform Plumbing Code Section ~~402.4~~107.0, International Existing Building Code Section 112, ~~and~~ International Property Maintenance Code Section ~~111.4~~107 & 108.

(2) Name. All references to “Board of Appeals” in this chapter shall mean the City’s Hearing Examiner.

(3) Filings. Notices of appeal of orders, decisions or determinations of the Building ~~Code~~ Official or Fire Marshal shall be filed with the City of Covington Community Development Department within 14 days of the order, decision or determination.

(4) Where the adoption of these codes requires a certain appeal body, requirement or process, the City Hearing Examiner shall serve as the hearing and decision-making authority for those codes, pursuant to the procedures set forth in Chapter 14.30 CMC for a Type 1 decision.

15.05.220 Violations.

The provisions of this chapter shall constitute a regulation within the meaning of section 1.30.020(9) CMC, a violation per section 1.30.020(10) of which is subject to the code enforcement provision and penalties set forth at Chapter 1.30 CMC.

**Chapter 15.20
FIRE CODE**

Sections:

- 15.20.010 Adoption.
- 15.20.020 Amendments to the International Fire Code – Chapter 1, Scope and Administration.
- 15.20.030 Amendments to the International Fire Code – Chapter 2, Definitions.
- 15.20.040 Amendments to the International Fire Code – Chapter 3, General Requirements.
- 15.20.050 Amendments to the International Fire Code – Chapter 5, Fire Service Features.
- 15.20.060 Amendments to the International Fire Code – Chapter 6, Building Services and Systems.
- 15.20.070 Amendments to the International Fire Code – Chapter 7, Fire and Smoke Prevention Features.
- 15.20.080 Amendments to the International Fire Code – Chapter 9, Fire Protection Systems.
- 15.20.090 Amendments to the International Fire Code – Chapter 11, Fire Safety Requirements for Existing Buildings.
- 15.20.100 Amendments to the International Fire Code – Chapter 80, Reference Standards.
- 15.20.110 Amendments to the International Fire Code – Appendix B, Fire-Flow Requirements for Buildings.

15.20.010 Adoption.

The International Fire Code with Appendix B, ~~2018-2021~~ Edition, as published by the International Code Council, as amended in Chapters 51-54A WAC, together with amendments, additions, and deletions adopted by reference, and together with Covington modifications, are adopted as the City of Covington Fire Code, and referred to as “this Code” in this chapter. (Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2); Ord. 05-10 § 2 (Exh. 2))

15.20.020 Amendments to the International Fire Code – Chapter 1, Scope and Administration.

The following local amendments to Chapter 1 of the International Fire Code, entitled “Scope and Administration,” are hereby adopted and incorporated into the International Fire Code:

- (1) Section 104 of the International Fire Code is amended by adding new subsection 104.1.1 as follows:

104.1.1. Retained authority – Additional conditions. The fire code official retains the authority to impose additional conditions where the official determines it necessary to mitigate identified fire protection impacts and problematic fire protection systems. These conditions may include, by way of example and without limitation, increased setbacks, use of ~~fire-retardant~~fire-retardant materials, installation and/or modification of standpipes, fire sprinkler and fire alarm systems.

- (2) Section 105 of the International Fire Code is amended by adding new subsection 105.1.7 as follows:

105.1.7. Term. Operational permits issued in accordance with this code shall be valid for a ~~12-month~~12-month period and are renewable at the end of that ~~12-month~~12-month term.

- (3) Section 105 of the International Fire Code is amended by substituting subsection 105.~~6-5~~ with the following:

105.~~65~~. Required operational permits. The *fire code official* is authorized to issue operational permits for the operations set forth in Sections 105.~~65~~.1 through 105.~~65.5556~~.

- (4) Section 105 of the International Fire Code is amended by substituting subsection 105.5.32 with the following:

105.5.32. Mobile food preparation vehicles. A permit is required for mobile preparation vehicles equipped with appliances that produce smoke or grease-laden vapors or utilize LP-gas systems or CNG systems.

Exception: Mobile food preparation vehicles which are not parked or visiting a location for more than three consecutive calendar days.

- ~~(45)~~ Section 105 of the International Fire Code is amended by adding new subsection 105.~~65.52-53~~ as follows:

105.~~65.5253~~. Commercial Kitchen. An operational permit is required for all commercial kitchens with type I hood systems.

Exception: No fee will be required if another operational fire permit in accordance with Section 105.5 is issued for the occupancy.

(~~56~~) Section 105 of the International Fire Code is amended by adding new subsection 105.~~56.53-54~~ as follows:

105.~~65.5354~~. Emergency and standby power systems. An operational permit is required for code required emergency or standby power systems identified in NFPA 110.

(~~67~~) Section 105 of the International Fire Code is amended by adding new subsection 105.~~65.54-55~~ as follows:

105.~~65.5455~~. Fire Protection System Contractor. An operational permit is required for all companies performing any installation, inspection, service, maintenance, or repair of any fire protection system.

(~~78~~) Section 105 of the International Fire Code is amended by adding new subsection 105.~~65.55-56~~ as follows:

105.~~65.5556~~. Commercial Kitchen Hood and Duct Systems Contractor. An operational permit is required for all companies performing any inspection or cleaning of commercial kitchen hood and duct systems.

(~~89~~) Section 105 of the International Fire Code is amended by substituting subsection 105.~~7-6~~ with the following:

105.7. Required construction permits. The *fire code official* is authorized to issue construction permits for work set forth in Sections 105.~~76.1~~ through 105.~~76.2826~~.

(~~910~~) Section 105 of the International Fire Code is amended by adding new subsection 105.~~76.28-26~~ as follows:

105.~~76.2826~~. Emergency and standby power systems. A construction permit is required for the installation of a code required emergency or standby power systems identified in NFPA 110.

(~~1011~~) Section ~~106107.3-4~~ of the International Fire Code is amended by substituting subsection ~~106107.3-4~~ with the following:

~~106107.3-4~~ Work commencing before permit issuance. When work is started or commenced prior to obtaining approval or required permits, the ordinary fees shall be doubled. The payment of such double fee shall not relieve any persons from fully complying with the requirement of this code in the execution of the work nor from any other penalties prescribed by this code.

(12) Section 109 of the International Fire Code is amended by substituting subsection 109.3 with the following:

109.3 Recordkeeping. A record of periodic inspections, tests, servicing and other operations and maintenance shall be maintained on the premises or other approved location for not less than 3 years, or a different period of time where specified in this code or referenced standards.

1. Records shall be made available for inspection by the Fire Code Official, and a copy of the records shall be provided to the Fire Code Official upon request.

2. The Fire Code Official is authorized to prescribe the form and format of such recordkeeping.

3. The Fire Code Official is authorized to require that certain required records be filed with the Fire Code Official.

4. All reports must be filed with the Compliance Engine (www.TheComplianceEngine.com) within 14 days of the reportable activity.

(~~113~~) Section ~~109-111~~ of the International Fire Code is amended by substituting Section ~~109-111~~ with the following:

~~109-111~~ Means of Appeals. In order to hear and decide appeals of orders, decisions or determinations made by the fire code official relative to the suitability of alternate materials and types of construction and to provide for reasonable application and interpretation of the provisions of the International Fire Code, the City of Covington hearing examiner is designated as the board of appeals created pursuant to Section ~~109-111~~ of the International Fire Code adopted in CMC Title 15 above. The city hearing examiner shall constitute the board of appeals for all matters concerning the application of the International codes cited in this section. Appeals to the hearing examiner shall be made pursuant to Chapter 14.45 CMC. The city hearing examiner shall have no authority relative to interpretation of the administrative provisions of this code.

(Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2); Ord. 05-10 § 2 (Exh. 2))

15.20.030 Amendments to the International Fire Code – Chapter 2, Definitions.

The following local amendment to Chapter 2 of the International Fire Code, entitled “Definitions,” is hereby adopted and incorporated into the International Fire Code:

(1) Section 202 of the International Fire Code is amended by adding the following definitions to Section 202 as follows:

OUTDOOR STORAGE. The storage of materials on-site which are not in transit.

PROBLEMATIC FIRE PROTECTION SYSTEM. A fire protection system that generates repeated preventable alarms.

(Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2))

15.20.040 Amendments to the International Fire Code – Chapter 3, General Requirements.

The following local amendment to Chapter 3 of the International Fire Code, entitled “General Requirements,” is hereby adopted and incorporated into the International Fire Code:

(1) Section 308 of the International Fire Code is amended by substituting subsection 308.1.6.3 as follows:

308.1.6.3 Sky lanterns. The use of sky lanterns is prohibited.

(Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2); Ord. 05-10 § 2 (Exh. 2). Formerly 15.20.030)

15.20.050 Amendments to the International Fire Code – Chapter 5, Fire Service Features.

The following local amendments to Chapter 5 of the International Fire Code, entitled “Fire Service Features,” are adopted and incorporated into the International Fire Code:

(1) Section 503 of the International Fire Code is adopted.

(2) Section 503 of the International Fire Code is amended by substituting subsection 503.1.1 with the following:

503.1.1. Buildings and Facilities. Approved fire apparatus access roads shall be provided for every facility, building or portion of a building hereafter constructed or moved into or within the jurisdiction. The fire apparatus access road must comply with the requirements of this section and shall extend within 150 feet of all portions of the facility and all portions of the exterior wall of the first story of the building as measured by an approved route around the building or facility.

Exception: The Fire Code Official is authorized to increase the distance:

1. Up to 300 feet where the building is equipped throughout with an approved automatic fire sprinkler system.

2. Where the fire apparatus access roads cannot be installed because of location on property, topography, waterways, nonnegotiable grades or other similar conditions, and an approved alternative means of fire protection is provided.

3. There are no more than two Group R-3 or Group U occupancies.

(3) Section 503 of the International Fire Code is amended by substituting subsection 503.1.2 with the following:

503.1.2 Additional Access. The Fire Code Official is authorized to require more than one fire apparatus access road based on the potential for impairment of a single road by vehicle congestion, condition of the terrain, climatic conditions or other factors that could limit access.

(~~24~~) Section 503 of the International Fire Code is amended by adding new subsection 503.1.4 as follows:

503.1.4 Conflicts. Where there is a conflict between a requirement of this section and a specific requirement of the Covington Design and Construction, the Covington Design and Construction Standards shall be applicable.

(~~35~~) Section 503 of the International Fire Code is amended by substituting subsection 503.2.1 with the following:

503.2.1 Dimensions. The following minimum dimensions shall apply for fire apparatus access roads:

1. Fire apparatus access roads shall have an unobstructed width of not less than 20 feet (6096 mm), except for approved security gates in accordance with section 503.6, and an unobstructed vertical clearance of not less than 13 feet 6 inches (4115 mm).

2. Fire apparatus access road routes shall be approved.

3. Where a fire hydrant is located on a fire apparatus access road, the minimum road width shall be 26 feet for 20 feet on both sides of the operating nut and may be marked as a fire lane per Section 503.3.

Exception: When the fire apparatus access road is serving no more than 2 single family houses and all are equipped with approved automatic system, the Fire Code Official may approve a reduced width, but the reduction shall not be less than 16 feet wide.

(~~46~~) Section 503 of the International Fire Code is amended by substituting subsection 503.2.3 with the following:

503.2.3 Surface. Facilities, buildings, or portions of buildings constructed shall be accessible to fire department apparatus by way of an approved fire apparatus access road with asphalt or concrete capable of supporting the imposed load of fire apparatus weighing at least 30 tons (27,240 kg) in accordance with the Covington Design and Construction Standards.

(~~57~~) Section 503 of the International Fire Code is amended by substituting subsection 503.2.4 with the following:

503.2.4 Turning radius. The fire apparatus access road shall have a ~~30-foot~~30-foot minimum inside turning radius and a ~~50-foot~~ minimum outside turning radius. The radius must be measured from the travel lane edge, unless otherwise approved.

(~~68~~) Section 503 of the International Fire Code is amended by substituting subsection 503.2.5 with the following:

503.2.5 Dead ends. Dead-end fire apparatus access roads in excess of 150 feet (45.72 m) in length shall be provided with an approved turnaround designed as illustrated in the Covington Design and Construction Standards.

Exception: The Fire Code Official is authorized to increase the length up to 300 feet for dead-end access roads when all of the following apply:

1. The road serves no more than 4 single-family homes that are equipped throughout with an approved automatic fire sprinkler system.
2. The road has an unobstructed width of not less than 20 feet, and an unobstructed vertical clearance of not less than 13 feet 6 inches.
3. Where the vertical distance between the grade plane and the highest point of the roof eave is no more than 30 feet for any of the structures served by the fire access road.

(79) Section 503 of the International Fire Code is amended by substituting subsection 503.2.6 with the following:

503.2.6 Bridges and elevated surfaces. Where a bridge or an elevated surface is part of a fire apparatus access road, the bridge or elevated surface shall be constructed and maintained in accordance with specifications established by the fire code official and the public works director, or their designees; at a minimum, however, the bridge or elevated surface shall be constructed and maintained in accordance with AASHTO Standard Specifications for Highway Bridges. Bridges shall also meet the following requirements:

1. Bridges and elevated surfaces shall be designed for a live load sufficient to carry the imposed loads of 30 tons or more ton fire apparatus, the total imposed load to be determined by the fire code official.
2. Vehicle load limits shall be posted at both entrances to bridges when required by the fire code official.
3. Where elevated surfaces designed for emergency vehicle use are adjacent to surfaces which are not designed for such use, approved barriers, approved signs or both shall be installed and maintained when required by the fire code official.

(810) Section 503 of the International Fire Code is amended by substituting subsection 503.2.7 with the following:

503.2.7 Grade. Fire apparatus access roads shall comply with the following:

1. Fire apparatus access roads shall not exceed 15 percent longitudinally and/or 6 percent laterally in grade. ~~Approach and departure angle for fire access shall be as determined by the fire code official.~~
2. Driveway approach and departure angles shall not exceed 10 percent for the first 75 feet when measured from the right of way, unless otherwise approved by the fire code official.

~~(9) Section 503 of the International Fire Code is amended by adding new subsection 503.2.9 as follows:~~

~~503.2.9 Access road width with a hydrant. Where a fire hydrant is located on a fire apparatus access road, the minimum road width shall be 26 feet for 20 feet on both sides of the operating nut and may be marked as a fire lane per Section 503.3.~~

(1011) Section 503 of the International Fire Code is amended by substituting subsection 503.3 with the following:

503.3 Marking. Fire apparatus access roads shall be marked whenever necessary to maintain the unobstructed minimum required width of roadways. Subject to the fire code official's prior written approval, marked fire apparatus access roads, or fire lanes, may be established or relocated at the time of plan review, pre-construction site inspection, and/or post construction site inspection as well as any time during the life of the occupancy. Only those fire apparatus access roads established by the fire code official can utilize red marking paint and the term fire lane. Fire lanes shall be marked as directed by the fire code official with one or more of the following types of marking in accordance with the City of Covington Design and Construction Standards:

503.3.1 Type 1. Type 1 marking shall be installed to identify fire lanes on hammerhead turnarounds, commercial and multi-family developments or as directed by the fire code official.

1. Curbs shall be identifiable by red traffic paint with a ~~6-inch-wide~~6-inch-wide stripe on the top and front, extending the length of the designated fire lane.
2. Rolled curbs shall be identified by red traffic paint with a ~~6-inch-wide~~6-inch-wide stripe on the upper most portion of the curb, extending the length of the designated fire lane.
3. Lanes without curbs shall be identified by red traffic paint with a ~~6-inch-wide~~6-inch-wide stripe on the pavement, extending the length of the designated fire lane.
4. The words “NO PARKING – FIRE LANE” shall be in ~~3-inch~~3-inch stroke white letters 18 inches in height, and placed 8 inches measured perpendicular from the red paint stripe on the pavement. Locations and intervals will be designated by the fire code official; marking will not exceed 50 feet apart. In most cases, both sides of the access road shall be marked. Where long drives are to be marked, the repetition shall alternate sides of the drive.

503.3.2 Type 2. Type 2 marking shall be installed to identify fire lanes in one- and two-family dwelling developments or as directed by the fire code official.

1. Type 2 marking requires metal signs stating “NO PARKING – FIRE LANE” to be installed at intervals or locations designated by the fire code official; signage will not exceed 150 feet apart.
2. The signs shall measure 12 inches in width and 18 inches in height and have red letters on a white background. Bottom of sign shall be a minimum of 7 feet from the curb. Signs shall be nominally parallel to the road, facing the direction of travel.
3. The sign shall be installed on an approved metal post.

Exception: On construction sites, approved portable or temporary sign posts and bases may be used.

4. Where fire lanes are adjacent to buildings or structures and when approved or directed by the fire code official, the signs may be placed on the face of the building or structure.

503.3.3. Type 3. Type 3 marking shall be installed to address situations where neither Type 1 or 2 marking are effective or as directed by the fire code official.

1. Specific areas designated by the fire code official shall be marked with diagonal striping across the width of the fire lane. Diagonal marking shall be used in conjunction with painted curbs and/or edge striping and shall run at an angle of 30 to 60 degrees from one side to the other. These diagonal lines shall be in red traffic paint, parallel with each other, at least 6 inches in width, and 24 inches apart. Lettering shall occur as with Type 1 marking.

(12) Section 503 of the International Fire Code is amended by substituting subsection 503.5 with the following:

503.5. Required gates or barricades. The fire code official is authorized to require the installation and maintenance of gates or other approved barricades across fire apparatus access roads, trails, or other accessways, not including public streets, alleys, or highways. Installations shall meet the following:

1. Electric gate operators, where provided shall be listed in accordance with UL 325.
2. Gates intended for automatic operation shall be designed, constructed, and installed to comply with the requirements of ASTM F 2200 and must be equipped with “Click 2 Enter” or similar equipment that is approved by the fire code official, that allows for operations of the gate by fire

and police personnel via their vehicle mobile radio, on a dedicated radio frequency, with a hold-open for a specified amount of time.

3. Gates over the fire apparatus access road that are intended for automatic operation shall be designed to operate during a loss of power or fail in the open position.

4. Gates shall be at a minimum as wide as the required access road width.

5. If manually operated, a Knox padlock is required if the gate is locked.

6. Installations must be set back 40 feet from the roadway edge of pavement.

Exception: Automated gates meeting the requirements of item 2 of this subsection.

(13) Section 503 of the International Fire Code is amended by substituting subsection 503.6 with the following:

503.6 Security gates, bollards, and other obstructions. The installation of security gates, bollards, and other obstructions across a fire apparatus access road shall be approved by the fire code official. Where installed, they shall have an approved means of emergency operation. The installation and emergency operation shall be maintained operational at all times. The installation of security gates, bollards and other obstructions shall be in accordance with 503.5. The use of directional-limiting devices (tire spikes) is prohibited.

(~~14~~14) Section 503 of the International Fire Code is amended by adding new subsection 503.7 as follows:

503.7 Establishment of fire lanes. Fire lanes in conformance with this code shall be established by the fire code official or his/her authorized designee, and shall be in accordance with 503.7.1 through 503.7.9.

503.7.1 Obstruction of fire lanes prohibited. The obstruction of a designated fire lane by a parked vehicle or any other object is prohibited and shall constitute a traffic hazard as defined in State law and an immediate hazard to life and property.

503.7.2 Existing fire lane signs and markings. The following signs and markings shall be provided:

1. Signs (minimum nine-inch by 16-inch) may be allowed to remain until there is a need for replacement and at that time the sign shall meet the City of Covington Design and Construction Standards and Specifications.

2. Markings may be allowed to remain until there is a need for repainting and at that time the provisions outlined in 503.3 shall be complied with.

503.7.3 Maintenance. Fire lane markings shall be maintained at the expense of the property owner(s) as often as needed to clearly identify the designated area as being a fire lane.

503.7.4 Towing notification. At each entrance to property where fire lanes have been designated, signs shall be posted in a clearly conspicuous location and shall clearly state that vehicles parked in fire lanes may be impounded, and the name, telephone number, and address of the towing firm where the vehicle may be redeemed.

503.7.5 Responsible property owner. The owner, manager, or person in charge of any property upon which designated fire lanes have been established shall prevent the parking of vehicles or placement of other obstructions in such fire lanes.

503.7.6 Violation – Civil infraction. Any person who fails to mark or maintain the marking of a designated fire lane as prescribed in this chapter, or who parks a vehicle in, allows the parking of a vehicle in, obstructs, or allows the obstruction of a designated fire lane commits a civil infraction to which the provisions of Chapter 7.80 RCW shall apply. The penalty for failing to mark or maintain the marking of a designated fire lane shall be \$150.00. The penalty for parking a vehicle in, allowing the parking of a vehicle in, obstructing, or allowing the obstruction of a designated fire lane shall be \$50.00.

503.7.7 Violation – Civil penalty. In addition to, or as an alternate to, the provisions of subsection 503.7.2, any person who fails to meet the provisions of the fire lane requirements codified in this title shall be subject to civil penalties.

503.7.8 Impoundment. Any vehicle or object obstructing a designated fire lane is declared a traffic hazard and may be abated without prior notification to its owner by impoundment pursuant to the applicable State law.

503.7.9 Enforcement. The Covington Building Official, the Covington Police or any other designated representative of the fire code official shall have authority to enforce the provisions of this code within their respective jurisdictions.

(~~15~~) Section 503 of the International Fire Code is amended by adding new subsection 503.8 as follows:

503.8 Commercial and Industrial Developments. The fire apparatus access roads serving commercial and industrial developments shall be in accordance with Sections 503.8.1 through 503.8.3.

503.8.1 Buildings exceeding three stories or 30 feet in height. Buildings or facilities exceeding 30 feet or three stories in height shall have at least two means of fire apparatus access for each structure.

503.8.2 Buildings exceeding 62,000 square feet in area. Buildings or facilities having a gross building area of more than 62,000 square feet shall be provided with two separate and approved fire apparatus access roads.

Exception: Projects having a gross building area of up to 124,000 square feet that have a single approved fire apparatus access road when all buildings are equipped throughout with approved automatic sprinkler systems.

503.8.3 Remoteness. Where two access roads are required, they shall be placed a distance apart equal to not less than one half of the length of the maximum overall diagonal dimension of the property or area to be served, measured in a straight line between accesses or as approved by the fire code official and fire chief.

(~~16~~) Section 503 of the International Fire Code is amended by adding new subsection 503.9 as follows:

503.9 Aerial fire apparatus roads. The fire apparatus access roads that accommodate aerial fire apparatus shall be in accordance with Sections 503.9.1 through 503.9.3.

503.9.1 Where required. Buildings or portions of buildings or facilities exceeding 30 feet in height above the lowest level of fire department access shall be provided with approved fire apparatus access roads that are capable of accommodating fire department aerial apparatus.

503.9.2 Width. Fire apparatus access roads shall have a minimum unobstructed width of 26 feet in the immediate vicinity of any building or portion of building more than 30 feet in height.

503.9.3 Proximity to building. At least one of the required access routes meeting this condition shall be positioned parallel to one entire side of the building. The location of the parallel access route shall be approved.

503.9.4. Obstructions. Overhead utility and power lines shall not be located over the aerial fire apparatus access road or between the aerial apparatus access road and the building. Other obstructions shall be permitted to be placed with the approval of the *fire code official*.

(~~17~~) Section 503 of the International Fire Code is amended by adding new subsection 503.10 as follows:

503.10 Multi-family residential developments. The fire apparatus access roads serving multi-family residential developments shall be in accordance with Sections 503.10.1 through 503.10.3.

503.10.1 Projects having more than 100 dwelling units. Multi-family residential projects having more than 100 dwelling units shall be provided with two separate and approved fire apparatus access roads.

Exception: Projects having up to 200 dwelling units may have a single approved fire apparatus access road when all buildings, including nonresidential occupancies, are equipped throughout with approved automatic sprinkler systems installed in accordance with Section 903.3.1.1 or 903.3.1.2.

503.10.2 Projects having more than 200 dwelling units. Multi-family residential projects having more than 200 dwelling units shall be provided with two separate and approved fire apparatus access roads regardless of whether they are equipped with an approved automatic sprinkler system.

503.10.3 Remoteness. Where two access roads are required, they shall be placed a distance apart equal to not less than one half of the length of the maximum overall diagonal dimension of the property or area to be served, measured in a straight line between accesses or as approved by the fire code official and fire chief.

~~(1518)~~ Section 503 of the International Fire Code is amended by adding new subsection 503.11 as follows:

503.11 One- and Two-family residential developments. The fire apparatus access roads serving one- and two-family residential developments shall be in accordance with Sections 503.11.1 and 503.11.2.

503.11.1 Projects having more than 30 dwelling units. Developments of one- or two-family dwellings where the number of dwelling units exceed 30 shall be provided with two separate and approved fire apparatus access roads.

Exceptions:

1. Where there are more than 30 dwelling units on a single public or private fire apparatus access road and all dwelling units are equipped throughout with approved automatic sprinkler systems installed in accordance with Section 903.3.1.1, 903.3.1.2, or 903.3.1.3 of the International Fire Code, access from two directions shall not be required.
2. The number of dwelling units on a single fire apparatus access road shall not be increased unless fire apparatus access roads will, within a reasonable time, connect with future development, as determined by the fire code official.

503.11.2 Remoteness. Where two access roads are required, they shall be placed a distance apart equal to not less than one half of the length of the maximum overall diagonal dimension of the property or area to be served, measured in a straight line between accesses or as approved by the fire code official and fire chief.

~~(1619)~~ Section 503 of the International Fire Code is amended by adding new subsection 503.12 as follows:

503.12 Underground structures. Installation of underground structures under or within 10 feet of fire apparatus access roads shall be designed using approved criteria. The criteria shall accommodate for the loading of fire department aerial apparatus unless otherwise approved.

(20) Section 504 of the International Fire Code is amended by adding the following new subsection 504.4:

504.4. Buildings with interior courtyards. New buildings with enclosed interior courtyards shall have a straight/direct access corridor and/or stairway from the exterior to the courtyard at a location acceptable to the fire code official. If a stairway is used it shall comply with Section 1011 and a corridor shall comply with Section 1020. The access shall have a minimum width of 5 feet and be large enough to carry a 35-foot-long sectional ladder (minimum folded length 20 feet) directly from the exterior to the courtyard without obstructions. The access door shall be marked at the street as "Direct Fire Access to Courtyard".

(17) ~~Section 503 of the International Fire Code is amended by adding new subsection 503.13 as follows:~~

~~503.13 Fire apparatus access road gates. Gates securing the fire apparatus access roads shall comply with all of the following criteria:~~

- ~~1. Where a single gate is provided, the gate width shall be not less than 20 feet. Where a fire apparatus road consists of a divided roadway, the gate width shall be not less than 12 feet.~~
- ~~2. Gates shall be of the swinging or sliding type.~~
- ~~3. Construction of gates shall be of materials that allow manual operation by one person.~~
- ~~4. Gate components shall be maintained in an operative condition at all times and replaced or repaired when defective.~~
- ~~5. Electric gates shall be equipped with a means of opening the gate by fire department personnel for emergency access. Emergency opening devices shall be approved by the fire code official.~~
- ~~6. Methods of locking shall be submitted for approval by the fire code official.~~
- ~~7. Electric gate operators, where provided, shall be listed in accordance with UL 325.~~
- ~~8. Gates intended for automatic operations shall be designed, constructed and installed to comply with the requirements of ASTM F 2200.~~

(21) Section 506 of the International Fire Code is amended by substituting subsection 506.1 with the following:

506.1. Where required. Where access to or within a structure or an area is restricted because of secured openings or where immediate access is necessary for life-saving or firefighting purposes, the fire code official is authorized to require a key box/vault to be installed. The key box shall be a Knox KLS product listed in accordance with UL 1037 and shall contain keys to gain necessary access. The location, key box and key requirements shall be in accordance with the Rapid Entry System Policy of the Puget Sound Regional Fire Authority.

(22) Section 506 of the International Fire Code is amended by adding the following new subsection 506.3:

506.3. Compliance. Compliance with this chapter shall be in accordance with the following:

1. Newly constructed buildings not yet occupied or buildings currently under construction and all buildings applying for a certificate of occupancy, shall comply prior to occupancy, permit final or approval of any certificate.
2. Existing buildings, gates, or barriers without existing key boxes shall comply within 180 days of notification.
3. Existing buildings, gates, or barriers with non-compliant key boxes or locks installed shall comply within 1 year of notification.

(18) ~~Section 507 of the International Fire Code is amended by adding new subsection 507.5.2.1 as follows:~~

~~507.5.2.1. Records. Records of all system inspections, tests and maintenance required by the referenced standard shall be maintained on the premises for three years; copies shall be~~

~~submitted by an approved means to the fire code official within 30 calendar days of each test, inspection, or maintenance of the system.~~

~~(19)~~ Section 507 of the International Fire Code is amended by adding new subsection 507.5.3.1 as follows:

~~507.5.3.1. Records. Records of all system inspections, tests and maintenance required by the referenced standard shall be maintained on the premises for three years; copies shall be submitted by an approved means to the fire code official within 30 calendar days of each test, inspection, or maintenance of the system.~~

~~(2023)~~ Section 507 of the International Fire Code is amended by substituting subsection 507.5.6 with the following:

507.5.6. Physical protection. Where fire hydrants are subject to impact by a motor vehicle, guard posts shall be designed and installed in accordance with the local water purveyor's design and construction standards.

~~(2124)~~ Section 507 of the International Fire Code is amended by substituting subsection 507.5.7 with the following:

507.5.7. Fire hydrant. Fire hydrants shall be designed and installed in accordance with the local water purveyor's design and construction standards.

~~(2225)~~ Section 507 of the International Fire Code is amended by adding new subsection 507.5.8 as follows:

507.5.8. Backflow prevention. All private fire systems shall be isolated by an approved method from the local water purveyor.

~~(2326)~~ Section 507 of the International Fire Code is amended by adding new subsection 507.6 as follows:

507.6. Capacity for residential areas. All hydrants installed in single family residential areas shall be capable of delivering 1,500 gpm fire flow over and above average maximum demands at the farthest point of the installation.

~~(2427)~~ Section 507 of the International Fire Code is amended by adding new subsection 507.7 as follows:

507.7. Spacing. The spacing of hydrants shall be in accordance with Sections 507.7.1 through 507.7.5.

507.7.1. Single family. The maximum fire hydrant spacing serving single family residential areas shall be 600 feet.

507.7.2. Commercial, industrial and multi-family. The maximum fire hydrant spacing serving commercial, industrial, multi-family or other areas shall be 300 feet.

507.7.3. Medians. Where streets are provided with median dividers which cannot be crossed by firefighters pulling hose lines hydrants shall be provided on each side of the street and be arranged on an alternating basis.

507.7.4. Arterials. Where arterial streets are provided with four or more traffic lanes hydrants shall be provided on each side of the street and be arranged on an alternating basis.

507.7.5. Transportation. Where new water mains are extended along streets where hydrants are not needed for protection of structures or similar fire problems, fire hydrants shall be provided at a spacing not to exceed 1,000 feet to provide for transportation hazards.

~~(2528)~~ Section 507 of the International Fire Code is amended by adding new subsection 507.8 as follows:

507.8. Required hydrants. The number of hydrants required for a property shall be based on the calculated fire flow. The first hydrant will be calculated for up to 1,500 gpm. An additional hydrant is required for every 1,000 gpm, or fraction thereof. The required hydrants

shall be within 600 feet of the property on a fire apparatus road, as measured by an approved method.

(2629) Section 507 of the International Fire Code is amended by adding new subsection 507.9 as follows:

507.9. Notification. The owner of property on which private hydrants are located and the public agencies that own or control public hydrants must provide the fire code official with the following written service notifications in accordance with 507.9.1 and 507.9.2.

507.9.1. In-service notification. The fire code official shall be notified when any newly installed hydrant is placed into service.

507.9.2. Out-of-service notifications. Where any hydrant is out of service or has not yet been placed in service, the hydrant shall be identified as being out of service and shall be appropriately marked as out of service, by a method approved by the fire code official.

(30) Section 507 of the International Fire Code is amended by adding the following new subsection 507.10:

507.10. Building permit requirements. No building permit shall be issued until all plans required by this section have been submitted and approved in accordance with the provisions of this section.

No construction beyond the foundation shall be allowed until all hydrants and mains required by this section are in place and approved.

(2731) Section 510 of the International Fire Code is amended by substituting Section 510 with the following:

510.1 Emergency responder ~~radio communication~~ coverage in new buildings. Approved in-building, two-way emergency responder communication~~radio~~ coverage for emergency responders shall be provided within all new buildings, ~~meeting any of the following conditions:~~

- ~~1. High rise buildings;~~
- ~~2. The total building area is 50,000 square feet or more;~~
- ~~3. The total basement area is 10,000 square feet or more;~~
- ~~4. There are floors used for human occupancy more than 30 feet below the finished floor of the lowest level of exit discharge; or~~
- ~~5. Buildings or structures where the Fire or Police Chief determines that in-building radio coverage is critical because of its unique design, location, use or occupancy.~~

The radio coverage system shall be installed in accordance with Sections 510.4 through 510.5.5 of this code and with the provisions of NFPA 1221 ~~(2019)~~. This section shall not require improvement of the existing public safety communication systems.

Point of Information

When determining if the minimum signal strength referenced 510.4.1.1 exists at a subject building, the signal strength shall be measured at any point on the exterior of the building up to the highest point on the roof.

Exceptions:

1. Buildings and areas of buildings that have minimum radio coverage signal strength levels of the King County Regional 800 MHz Radio System within the building in accordance with Section 510.4.1 without the use of a radio coverage system.
2. In facilities where emergency responder radio coverage is required and such systems, components or equipment required could have a negative impact on the normal operations of that facility, the *fire code official* shall have the authority to accept an automatically activated emergency responder radio coverage system.
3. One- and two-family dwellings and townhouses.

510.2 Emergency responder ~~communication~~~~radio~~ coverage in existing buildings.

Existing buildings shall be provided with approved radio coverage for emergency responders as required in Chapter 11.

510.3 Permit required. A construction permit for the installation of or modification to emergency responder radio coverage systems and related equipment is required as specified in Section 105.~~76.64~~. Maintenance performed in accordance with this code is not considered a modification and does not require a permit.

Point of Information

Prior coordination and approval from the Public Safety Radio System Operator is required before installation of an Emergency Responder Radio System. Until ~~2022~~PSERN becomes the single operator of the county wide system, such approval is required from EPSCA, King County, Seattle or ValleyCom depending on the location of the installation. ~~In 2022 PSERN will be the single operator of a county wide system.~~

In order to be forward compatible, designers and contractors should be aware of PSERN's requirements for Distributed Antenna Systems which can be found via <https://psern.org/requirements/>

510.4 Technical requirements. Equipment required to provide in-building, two-way emergency responder communication shall be listed in accordance with UL 2524. Systems, components and equipment required to provide the emergency responder radio coverage system shall comply with Sections 510.4.1 through 510.4.2.8.

510.4.1 Emergency responder communication ~~enhancement~~~~coverage~~ system signal strength. The building shall be considered to have acceptable emergency responder communications

enhancement system coverage when signal strength measurements in 95 percent of all areas on each floor of the building meet the signal strength requirements in Sections 510.4.1.1 through 510.4.1.3.

Exception: Critical areas, such as the fire command center(s), the fire pump room(s), interior exit stairways, exit passageways, elevator lobbies, standpipe cabinets, sprinkler sectional valve locations, and other areas required by the fire code official, shall be provided with 99 percent floor area radio coverage.

510.4.1.1 Minimum signal strength into the building. The minimum inbound signal strength shall be sufficient to provide usable voice communications throughout the coverage area as specified by the fire code official. The inbound signal level shall be a minimum of -95dBm in 95 percent of the coverage area and 99 percent in critical areas and sufficient to provide not less than a Delivered Audio Quality (DAQ) of 3.0 or an equivalent Signal-to-Interference-Plus-Noise Ratio (SINR) applicable to the technology for either analog or digital signals.

510.4.1.2 Minimum signal strength out of the building. The minimum outbound signal strength shall be sufficient to provide usable voice communications throughout the coverage area as specified by the fire code official. The outbound signal level shall be sufficient to provide not less than a DAQ of 3.0 or an equivalent SINR applicable to the technology for either analog or digital signals. A minimum signal strength of -95 dBm shall be received by the King County Regional 800 MHz Radio System when transmitted from within the building.

510.4.1.3 System performance. Signal strength shall be sufficient to meet the requirements of the applications being utilized by public safety for emergency operations through the coverage area as specified by the radio system manager in Section 510.4.2.2.

510.4.2 System design. The emergency responder radio coverage system shall be designed in accordance with Sections 510.4.2.1 through 510.4.2.8 and NFPA 1221 (2019).

510.4.2.1 Amplification systems and components. Buildings and structures that cannot support the required level of radio coverage shall be equipped with systems and components to enhance the public safety radio signals and achieve the required level of radio coverage specified in Sections 510.4.1 through 510.4.1.3. Public safety communications enhancement systems utilizing radio-frequency-emitting devices and cabling shall be allowed by the Public Safety Radio System Operator. Prior to installation, all RF-emitting devices shall have the certification of the radio licensing authority and be suitable for public safety use.

510.4.2.2 Technical criteria. The Public Safety Radio System Operator shall provide the various frequencies required, the location of radio sites, the effective radiated power of radio sites, the maximum propagation delay in microseconds, the applications being used and other supporting technical information necessary for system design upon request by the building owner or owner's representative.

510.4.2.3 ~~Power supply sources~~ **Standby Power**. Emergency responder radio coverage systems shall be provided with dedicated standby batteries or provided with 2-hour standby batteries and connected to the facility generator power system in accordance with Section 1203. The standby power supply shall be capable of operating the emergency responder radio coverage system at 100-percent system capacity for a duration of not less than 12 hours.

510.4.2.4 Signal booster requirements. If used, signal boosters shall meet the following requirements:

1. All signal booster components shall be contained in a National Electrical Manufacturer's Association (NEMA) 4, IP66-type waterproof cabinet or equivalent.

Exception: Listed battery systems that are contained in integrated battery cabinets.

2. Battery systems used for the emergency power source shall be contained in a NEMA 3R or higher-rated cabinet, IP65-type waterproof cabinet or equivalent.
3. Equipment shall have FCC or other radio licensing authority certification and be suitable for public safety use prior to installation.
4. Where a donor antenna exists, isolation shall be maintained between the donor antenna and all inside antennas to not less than 20dB greater than the system gain under all operating conditions.
5. Bi-Directional Amplifiers (BDAs) used in emergency responder radio coverage systems shall be fitted with anti-oscillation circuitry and per-channel AGC.
6. The installation of amplification systems or systems that operate on or provide the means to cause interference on any emergency responder radio coverage networks shall be coordinated and approved by the Public Safety Radio System Operator.
7. Unless otherwise approved by the Public Safety Radio System Operator, only channelized signal boosters shall be permitted.

Exception: Broadband BDA's may be utilized when specifically authorized in writing by the Public Safety Radio System Operator.

Point of Information

BDA's must also comply with PSERN's (www.psern.org/requirements) detailed requirements, which include channelized, minimum of 28 channels, supporting analog, P25 Phase I (FDMA), and P25 Phase II (TDMA).

510.4.2.5 System monitoring. The emergency responder radio enhancement system shall include automatic supervisory and trouble signals that are monitored by a supervisory service and are annunciated by the fire alarm system in accordance with NFPA 72. The following conditions shall be separately annunciated by the fire alarm system, or, if the status of each of the following conditions is individually displayed on a dedicated panel on the radio enhancement system, a single automatic supervisory signal may be annunciated on the fire alarm system indicating deficiencies of the radio enhancement system:

1. Loss of normal AC power supply.
2. System battery charger(s) failure.
3. Malfunction of the donor antenna(s).
4. Failure of active RF-emitting device(s).
5. Low-battery capacity at 70-percent reduction of operating capacity.
6. Active system component malfunction.
7. Malfunction of the communications link between the fire alarm system and the in-building, two-way emergency responder ~~radio enhancement~~communication coverage system.

8. Oscillation of active RF-emitting device(s).

510.4.2.6 Additional frequencies and change of frequencies. The emergency responder radio coverage system shall be capable of modification or expansion in the event frequency changes are required by the FCC or other radio licensing authority, or additional frequencies are made available by the FCC or other radio licensing authority.

510.4.2.7 Design documents. The fire code official shall have the authority to require “as-built” design documents and specifications for emergency responder communications coverage systems. The documents shall be in a format acceptable to the fire code official.

510.4.2.8 Radio communication antenna density. Systems shall be engineered to minimize the near-far effect. Radio enhancement system designs shall include sufficient antenna density to address reduced gain conditions.

Exceptions:

- ~~1. Class A narrow band signal booster devices with independent AGC/ALC circuits per channel.~~

Systems where all portable devices within the same band use active power control

510.5 Installation requirements. The installation of the public safety radio coverage system shall be in accordance with NFPA 1221 and Sections 510.5.1 through 510.5.7.

510.5.~~1~~2 Approval prior to installation. Amplification systems capable of operating on frequencies licensed to any public safety agency by the FCC or other radio licensing authority shall not be installed without prior coordination and approval of the Public Safety Radio System Operator.

510.5.~~2~~3 Minimum qualifications of personnel. The minimum qualifications of the system designer and lead installation personnel shall include both of the following:

1. A valid FCC-issued general radio telephone operators license.
2. Certification of in-building system training issued by an approved organization or approved school, or a certificate issued by the manufacturer of the equipment being installed.

510.5.~~4~~3 Acceptance test procedure. Where an emergency responder radio coverage system is required, and upon completion of installation, the building owner shall have the radio system tested to verify that two-way coverage on each floor of the building is in accordance with Section 510.4.1. The test procedure shall be conducted as follows:

1. Each floor of the building shall be divided into a grid of 20 approximately equal test areas, with a maximum test area size of 6,400 square feet. Where the floor area exceeds 128,000 square feet, the floor shall be divided into as many approximately equal test areas as needed, such that no test area exceeds the maximum square footage allowed for a test area.
2. Coverage testing of signal strength shall be conducted using a calibrated spectrum analyzer for each of the test grids. A diagram of this testing shall be created for each floor where coverage is provided, indicating the testing grid used for the test in Section 510.5.3(1), and including signal strengths and frequencies for each test area. Indicate all critical areas.
3. Functional talk-back testing shall be conducted using two calibrated portable radios of the latest brand and model used by the agency’s radio communications system or other equipment approved by the fire code official. Testing shall use Digital Audible Quality (DAQ) metrics, where a passing result is a DAQ of 3 or higher. Communications between handsets shall be tested and recorded in the grid square diagram required by section 510.5.3(2): each grid

square on each floor; between each critical area and a radio outside the building; between each critical area and the fire command center or fire alarm control panel; between each landing in each stairwell and the fire command center or fire alarm control panel.

4. Failure of more than 5 percent of the test areas on any floor shall result in failure of the test.

Exception: Critical areas shall be provided with 99 percent floor area coverage.

5. In the event that two of the test areas fail the test, in order to be more statistically accurate, the floor shall be permitted to be divided into 40 equal test areas. Failure of not more than two nonadjacent test areas shall not result in failure of the test. If the system fails the 40-area test, the system shall be altered to meet the 95 percent coverage requirement.

6. A test location approximately in the center of each test area shall be selected for the test, with the radio enabled to verify two-way communications to and from the outside of the building through the public agency's radio communications system. Once the test location has been selected, that location shall represent the entire test area. Failure in the selected test location shall be considered to be a failure of that test area. Additional test locations shall not be permitted.

7. The gain values of all amplifiers shall be measured, and the test measurement results shall be kept on file with the building owner so that the measurements can be verified during annual tests. In the event that the measurement results become lost, the building owner shall be required to rerun the acceptance test to reestablish the gain values.

8. As part of the installation, a spectrum analyzer or other suitable test equipment shall be utilized to ensure spurious oscillations are not being generated by the subject signal booster. This test shall be conducted at the time of installation and at subsequent annual inspections.

9. Systems ~~incorporating Class B signal booster devices or Class B broadband fiber remote-devices~~ shall be tested using two portable radios simultaneously conducting subjective voice quality checks. One portable radio shall be positioned not greater than 10 feet (3048 mm) from the indoor antenna. The second portable radio shall be positioned at a distance that represents the farthest distance from any indoor antenna. With both portable radios simultaneously keyed up on different frequencies within the same band, subjective audio testing shall be conducted and comply with DAQ levels as specified in Sections 510.4.1.1 and 510.4.1.2.

10. Documentation maintained on premises. At the conclusion of the testing, and prior to issuance of the building Certificate of Occupancy, the building owner or owner's representative shall place a copy of the following records in the DAS enclosure or the building engineer's office. The records shall be available to the fire code official and maintained by the building owner for the life of the system:

- a. A certification letter stating that the emergency responder radio coverage system has been installed and tested in accordance with this code, and that the system is complete and fully functional.
- b. The grid square diagram created as part of testing in Sections 510.5.3(2) and 510.5.3(3).
- c. Data sheets and/or manufacturer specifications for the emergency responder radio coverage system equipment; back up battery; and charging system (if utilized).
- d. A diagram showing device locations and wiring schematic,

- e. A copy of the electrical permit.

11. Acceptance test reporting to fire code official. At the conclusion of the testing, and prior to issuance of the building Certificate of Occupancy, the building owner or owner's representative shall submit copies of the acceptance test in a form and manner determined by the fire code official.

510.5.4 FCC compliance. The emergency responder radio coverage system installation and components shall comply with all applicable federal regulations including, but not limited to, FCC 47 CFR Part 90.219.

510.5.5 Mounting of the donor antenna(s). To maintain proper alignment with the system designed donor site, donor antennas shall be permanently affixed on the highest possible position on the building or where approved by the fire code official. A clearly visible sign shall be placed near the antenna stating, "movement or repositioning of this antenna is prohibited without approval from the fire code official." The antenna installation shall be in accordance with the applicable requirements in the International Building Code for weather protection of the building envelope.

510.5.6 Wiring. The backbone, antenna distribution, radiating, or any fiber-optic cables shall be rated as plenum cables. The backbone cables shall be connected to the antenna distribution, radiating, or copper cables using hybrid coupler devices of a value determined by the overall design. Backbone cables shall be routed through an enclosure that matches the building's required fire-resistance rating for shafts or interior exit stairways. The connection between the backbone cable and the antenna cables shall be made within an enclosure that matches the building's fire-resistance rating for shafts or interior exit stairways, and passage of the antenna distribution cable in and out of the enclosure shall be protected as a penetration per the International Building Code.

510.5.7 Identification Signs. Emergency responder radio coverage systems shall be identified by an approved sign located on or near the Fire Alarm Control Panel or other approved location stating "This building is equipped with an Emergency Responder Radio Coverage System. Control Equipment located in room _____".

A sign stating "Emergency Responder Radio Coverage System Equipment" shall be placed on or adjacent to the door of the room containing the main system components.

510.6 Maintenance. The emergency responder radio coverage system shall be maintained operational at all times in accordance with Sections 510.6.1 through 510.6.7.

510.6.1 Testing and proof of compliance. The owner of the building or owner's authorized agent shall have the emergency responder radio coverage system inspected and tested annually or where structural changes occur including additions or remodels that could materially change the original field performance tests. Testing shall consist of the following items (1) through (7):

1. In-building coverage test as required by the *fire code official* as described in Section 510.5.3 "Acceptance test procedure" or 510.6.1.1 "Alternative in-building coverage test".

Exception: Group R Occupancy annual testing is not required within dwelling units.

2. Signal boosters shall be tested to verify that the gain/output level is the same as it was upon initial installation and acceptance or set to optimize the performance of the system.
3. Backup batteries and power supplies shall be tested under load of a period of 1 hours to verify that they will properly operate during an actual power outage. If within the 1-hour test

period the battery exhibits symptoms of failure, the test shall be extended for additional 1-hour periods until the integrity of the battery can be determined.

4. If a fire alarm system is present in the building, a test shall be conducted to verify that the fire alarm system is properly supervising the emergency responder communication system as required in Section 510.4.2.5. The test is performed by simulating alarms to the fire alarm control panel. The certifications in Section 510.5.2 are sufficient for the personnel performing this testing.

5. ~~Other~~ All active components shall be checked to verify operation within the manufacturer's specifications.

6. At the conclusion of the testing, a report, which shall verify compliance with Section 510.6.1, shall be submitted to the *fire code official* by way of the department's third-party vendor thecomplianceengine.com

7. At the conclusion of testing, a record of the inspection and maintenance along with an updated grid diagram of each floor showing tested strengths in each grid square and each critical area shall be added to the documentation maintained on the premises in accordance with Section 510.5.3.

510.6.1.1 Alternative In-building coverage test. When the comprehensive test documentation required by Section 510.5.3 is available, or the most recent full five-year test results are available if the system is older than six years, the in-building coverage test required by the fire code official in Section 510.6.1(1), may be conducted as follows:

1. Functional talk-back testing shall be conducted using two calibrated portable radios of the latest brand and model used by the agency's radio communications system or other equipment approved by the fire code official. Testing shall use Digital Audible Quality (DAQ) metrics, where a passing result is a DAQ of 3 or higher. Communications between handsets in the following locations shall be tested: between the fire command center or fire alarm control panel and a location outside the building; between the fire alarm control panel and each landing in each stairwell.

2. Coverage testing of signal strength shall be conducted using a calibrated spectrum analyzer for:

(a) Three grid areas per floor. The three grid areas to be tested on each floor are the three grid areas with poorest performance in the acceptance test or the most recent annual test, whichever is more recent; and

(b) Each of the critical areas identified in acceptance test documentation required by Section 510.5.3, or as modified by the fire code official, and

(c) One grid square per serving antenna.

3. The test area boundaries shall not deviate from the areas established at the time of the acceptance test, or as modified by the fire code official. The building shall be considered to have acceptable emergency responder radio coverage when the required signal strength requirements in 510.4.1.1 and 510.4.1.2 are located in 95 percent of all areas on each floor of the building and 99 percent in Critical Areas, and any non-functional serving antenna are repaired to function within normal ranges. If the documentation of the acceptance test or most recent previous annual test results are not available or acceptable to the fire code official, the radio coverage verification testing described in 510.5.3 shall be conducted.

Point of Information

The alternative in-building coverage test provides an alternative testing protocol for the in-building coverage test in subsection (1) of section 510.6.1. There is no change or alternative to annual testing requirements enumerated in subsections (2) – (7) of Section 510.6.1, which must be performed at the time of each annual test.

510.6.2 Additional frequencies. The building owner shall modify or expand the emergency responder radio coverage system at his or her expense in the event frequency changes are required by the FCC or other radio licensing authority, or additional frequencies are made available by the FCC or other radio licensing authority public safety radio system operator or FCC license holder. Prior approval of a public safety radio coverage system on previous frequencies does not exempt this section.

510.6.3 Nonpublic safety system. Where other nonpublic safety amplification systems installed in buildings reduce the performance or cause interference with the emergency responder communications coverage system, the nonpublic safety amplification system shall be corrected or removed.

510.6.4 Field testing. Agency personnel shall have the right to enter onto the property at any reasonable time to conduct field testing to verify the required level of radio coverage or to disable a system that due to malfunction or poor maintenance has the potential to impact the emergency responder radio system in the region.

(Ord. 02-19 § 1 (Exh. A); Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2); Ord. 05-10 § 2 (Exh. 2). Formerly 15.20.040)

15.20.060 Amendments to the International Fire Code – Chapter 6, Building Services and Systems.

The following local amendments to Chapter 6 of the International Fire Code, entitled “Building Services and Systems,” are hereby adopted and incorporated into the International Fire Code as if fully set forth therein:

~~(1) Section 605 of the International Fire Code is amended by substituting subsection 605.6 with the following:~~

~~605.6. Testing of equipment. Refrigeration equipment and systems having a refrigerant circuit more than 220 pounds of Group A1 or 30 pounds of any other group refrigerant shall be subject to periodic testing in accordance with Section 605.6.1. A written record of the required testing shall be maintained on the premises for a minimum of three years; a copy shall be submitted by an approved means to the fire code official within 30 calendar days of the testing; and a label or tag shall be affixed to the individual system identifying the date of the testing. Tests of emergency devices or systems required by this chapter shall be conducted by persons trained and qualified in refrigeration systems.~~

~~(2)~~ Section ~~607-606~~ of the International Fire Code is amended by supplementing subsection ~~607606~~.2 with the following two subsections:

~~607606~~.2.2. Permit Required. Permits shall be required as set forth in Section 105.~~65~~.

~~607606~~.2.3. Approved drawing. The stamped and approved cook line drawing shall be displayed adjacent to the suppression system pull station prior to the final inspection.

~~(3) Section 607 of the International Fire Code is amended by substituting subsection 607.3.3.3 with the following:~~

~~607.3.3.3. Records. Records for inspections shall state the individual and company performing the inspection, a description of the inspection and when the inspection took place. Records for cleanings shall state the individual and company performing the cleaning and when the cleaning took place. Such records shall be completed after each inspection or cleaning, maintained on the premises for a minimum of three years; a copy shall be sent to the fire code official within 30 days of the inspection or cleaning.~~

(Ord. 02-19 § 1 (Exh. A); Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2); Ord. 05-10 § 2 (Exh. 2). Formerly 15.20.050)

15.20.070 Amendments to the International Fire Code – Chapter 7, Fire and Smoke Prevention Features.

The following local amendments to Chapter 7 of the International Fire Code, entitled “Fire and Smoke Prevention Features,” are hereby adopted and incorporated into the International Fire Code as if fully set forth therein:

(1) Section 705 of the International Fire Code is amended by substituting 705.2.3 with the following:

705.2.3. Hold-open devices and closers. Hold-open devices and automatic door closures, where provided, shall be maintained. During the period that such device is out of service for repairs, the door it operates shall remain in the closed position.

The fire code official is authorized to require the installation of hold-open devices of existing door installations where there has been documented use of door closure impairment devices.

~~(2) Section 705 of the International Fire Code is amended by substituting subsection 705.2.6 with the following:~~

~~705.2.6. Testing. Horizontal, vertical sliding and rolling fire doors shall be inspected and tested annually to confirm proper operation and full closure. A written record shall be maintained on the premises for a minimum of three years; a copy shall be submitted by an approved means to the fire code official within 30 calendar days of the inspection or test; and a label or tag shall be affixed to the individual assembly identifying the date of scheduled confidence test.~~

(Ord. 02-19 § 1 (Exh. A); Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2); Ord. 05-10 § 2 (Exh. 2). Formerly 15.20.060)

15.20.080 Amendments to the International Fire Code – Chapter 9, Fire Protection Systems.

The following local amendments to Chapter 9 of the International Fire Code, entitled “Fire Protection Systems,” are hereby adopted and incorporated into the International Fire Code as if fully set forth therein:

(1) Section 901 of the International Fire Code is amended by substituting subsection 901.1 with the following:

901.1. Scope and application. The provisions of this chapter shall apply to all occupancies and buildings, shall specify where fire protection systems are required, and shall apply to the design, installation, inspection, operation, testing, and maintenance of all fire protection systems; however, nothing contained in this chapter shall diminish or reduce the requirements of any duly adopted building codes, including state and local amendments, or other city ordinances, resolutions, or regulations. In the event of any conflict in requirements among these codes, ordinances, resolutions, or regulations, the more stringent provision shall apply.

(2) Section 901 of the International Fire Code is amended by adding the following new subsection 901.7.7 with the following:

901.7.7. Fire watch for impaired fire protection systems. In the event of the emergency responder communication system, fire alarm system, fire sprinkler system or any other required fire protection system; or an excessive number of preventable alarm activations, the fire code official is authorized to require the building owner or occupant to provide approved standby personnel until the system is restored, repaired, or replaced.

~~(1) Section 901 of the International Fire Code is amended by substituting subsection 901.6.3 with the following:~~

~~901.6.3. Records. Records of all system inspections, tests and maintenance required by the referenced standards shall be maintained on the premises for three years; a copy shall be submitted by an approved means to the fire code official within 30 calendar days of each test, inspection, or maintenance of the system; and a label or tag shall be affixed to the individual system identifying the date of the scheduled confidence test.~~

(~~23~~) Section 901 of the International Fire Code is amended by adding new subsection 901.11 as follows:

901.11. Emergency contacts. It shall be the responsibility of the owner of any monitored fire protection system to provide and maintain a minimum of three emergency contacts that are capable of responding to the system location with their monitoring company.

(~~34~~) Section 902 of the International Fire Code is amended by adding the following to the list in subsection 902.1:

PROBLEMATIC FIRE PROTECTION SYSTEM.

(~~45~~) Section 903 of the International Fire Code is amended by substituting subsection 903.2 with the following:

903.2 Where required. An automatic sprinkler system shall be provided for when one of the following conditions exist:

1. In all buildings without adequate fire flow as required by this code.

Exception: Miscellaneous Group U Occupancies.

2. All new buildings and structures regulated by the International Building Code requiring 2,000 gallons per minute or more fire flow, or with a gross floor area of 10,000 or more square feet (929 m²), or where this code provides a more restrictive floor/fire area requirement, and shall be provided in all locations or where described by this code.

Exception: Spaces or areas in telecommunications buildings used exclusively for telecommunications equipment, associated electrical power distribution equipment, batteries, and standby engines, provided those spaces or areas are equipped throughout with an automatic smoke detection system in accordance with Section 907.2 and are separated from the remainder of the building by not less than 1 hour fire barriers constructed in accordance with Section 707 of the International Building Code or not less than 2 hour horizontal assemblies constructed in accordance with Section 712 of the International Building Code, or both.

3. Where this code requires the installation of an automatic sprinkler system to protect an occupancy within an otherwise non-sprinklered building, then automatic sprinkler protection will be required throughout the entire building.

4. When the required fire apparatus access roadway grade is 12 percent or greater.

5. Without approved fire department access as defined in the Covington Design and Construction Standards.

(~~56~~) Section 903 of the International Fire Code is amended by adding new subsection 903.2.9.~~3-5~~ as follows:

903.2.9.~~3-5~~ Speculative use warehouses. Where the occupant, tenant, or use of the building or storage commodity has not been determined or it is otherwise a speculative use warehouse or building, the automatic sprinkler system shall be designed to protect not less than Class IV non-encapsulated commodities on wood pallets, with no solid, slatted, or wire mesh shelving, and with aisles that are 8 feet or more in width and up to 20 feet in height.

(7) Section 903 of the International Fire Code is amended by substituting subsection 903.3 as follows:

903.3. Installation Requirements. Automatic sprinkler systems shall be designed and installed in accordance with Sections 903.3.1 through 903.3.9.

~~(68)~~ Section 903 of the International Fire Code is amended by adding new subsection 903.3.9 as follows:

903.3.9. Check valve. All automatic sprinkler system risers shall be equipped with a check valve.

~~(79)~~ Section 903 of the International Fire Code is amended by adding new subsection 903.7 as follows:

903.7 Riser Room Access. All risers shall be located in a dedicated room with an exterior door, interior lighting and heat.

~~(810)~~ Section 907 of the International Fire Code is amended by substituting subsection 907.1.3 with the following:

907.1.3 Equipment. Systems and their components shall be listed and approved for the purpose for which they are installed. All new alarm systems shall be addressable. Each device shall have its own address and shall annunciate individual addresses at a UL Central Station.

~~(911)~~ Section 907 of the International Fire Code is amended by substituting subsection 907.6.3 with the following:

907.6.3 Initiating device identification. The fire alarm system shall identify the specific initiating device address, location, device type, floor level where applicable and status including indication of normal, alarm, trouble and supervisory status, as appropriate.

Exception: Special initiating devices that do not support individual device identification.

~~(10) Section 907 of the International Fire Code is amended by adding new subsection 907.8.5.1 as follows:~~

~~907.8.5.1. Records. Records of all system inspections, tests and maintenance required by the referenced standards shall be maintained on the premises for three years; a copy shall be submitted by an approved means to the fire code official within 30 calendar days of each test, inspection, or maintenance of the system; and a label or tag shall be affixed to the individual system identifying the date of the scheduled confidence test.~~

~~(112)~~ Section 907 of the International Fire Code is amended by adding new subsection 907.12 as follows:

907.12. Latched alarms. All signals shall be automatically “latched” at the alarm panel until their operated devices are returned to normal condition, and the alarm panel is manually reset.

~~(1213)~~ Section 907 of the International Fire Code is amended by adding new subsection 907.13 as follows:

907.13 Resetting. All fire alarm panels shall be reset only by an approved person.

907.13.1 Reset Code. The reset code for the fire alarm panel or keypad shall be ~~3-7-1-2-3-4-5~~. The reset code shall not be changed without approval of the fire code official.

~~(1314)~~ Section 907 of the International Fire Code is amended by adding new subsection 907.14 as follows:

907.14 Fire Alarm Control Panel. All fire alarm control panels shall be located in the riser room designed and installed in accordance with Section 903.7 or an approved location.

~~(14) Section 909 of the International Fire Code is amended by substituting subsection 909.20.2 with the following:~~

~~909.20.2 Written record. The records shall include the date of the maintenance, identification of the servicing personnel and notification of any unsatisfactory condition and the corrective action taken, including parts replacement. The written record of smoke control system testing and maintenance shall be maintained on the premises for three years; a copy shall be submitted by an approved means to the fire code official within 30 days of each test or maintenance of the system; and a label or tag shall be affixed to the individual system identifying the date of the scheduled testing.~~

(15) Section 912 of the International Fire Code is amended by substituting subsection 912.5 with the following:

912.5 Signs. Fire department connections shall be clearly identified in an approved manner.

All fire department connections shall have an approved sign attached below the Siamese clapper. The sign shall specify the type of water-based fire protection system, the structure, and the building areas served.

(Ord. 02-19 § 1 (Exh. A); Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2); Ord. 05-10 § 2 (Exh. 2). Formerly 15.20.070)

15.20.090 Amendments to the International Fire Code – Chapter 11, Fire Safety Requirements for Existing Buildings.

The following local amendments to Chapter 11 of the International Fire Code, entitled “Fire Safety Requirements for Existing Buildings,” are hereby adopted and incorporated into the International Fire Code as if fully set forth therein:

(1) Section 1103 of the International Fire Code is amended by adding new subsection 1103.5.6 as follows:

1103.5.6 Substantial Alterations. An automatic sprinkler system shall be installed in existing buildings regardless of use when a substantial alteration occurs in a structure equaling 10,000 or greater square feet. For the purpose of this section, a substantial alteration shall be defined as an alteration that costs 50 percent or more of the current assessed value of the structure and impacts more than 50% of the gross floor area.

(2) Section 1103 of the International Fire Code is amended by adding substituting 1103.7 as follows:

1103.7 Fire alarm systems. An approved fire alarm system shall be installed in existing buildings and structures in accordance with Sections 1103.7.1 through 1103.7.7 and provide occupant notification in accordance with Section 907.5 unless other requirements are provided by other sections of this code.

(23) Section 1103 of the International Fire Code is amended by adding new subsection 1103.7.7 as follows:

1103.7.7 Fire alarm control unit. If an existing fire alarm control unit is replaced with identical equipment that has the same part number it shall be considered maintenance.

(Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2))

15.20.100 Amendments to the International Fire Code – Chapter 80, Reference Standards.

The following local amendments to Chapter 80 of the International Fire Code, entitled “Reference Standards,” are hereby adopted and incorporated into the International Fire Code as if fully set forth therein:

(1) Section NFPA of the International Fire Code is amended by modifying the Standard reference number dates of publication as follows:

13- 1922	Installation of Sprinkler Systems
13D- 1922	Installation of Sprinkler Systems in One- and Two-family Dwellings and Manufactured Homes
13R- 1922	Installation of Sprinkler Systems in Residential Occupancies up to and Including Four Stories in Height
20- 1922	Installation of Stationary Pumps for Fire Protection
24- 1922	Installation of Private Fire Service Mains and Their Appurtenances

72-1922	National Fire Alarm and Signaling Code
110-1922	Emergency and Standby Power Systems
111-1922	Stored Electrical Energy Emergency and Standby Power Systems
1225-22	Standard for Emergency Services Communications
720-15	Installation of Carbon Monoxide (CO) Detection and Warning Equipment

(Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2); Ord. 05-10 § 2 (Exh. 2). Formerly 15.20.080)

15.20.110 Amendments to the International Fire Code – Appendix B, Fire-Flow Requirements for Buildings.

The following local amendments to Appendix B to the International Fire Code, entitled “Fire-Flow Requirements for Buildings,” are hereby adopted and incorporated into the International Fire Code as if fully set forth therein:

(1) Section B103 of the International Fire Code is amended by substituting subsection B103.1 with the following:

B103.1 Increases. The fire chief is authorized to increase the fire flow requirements where exposures could be impacted by fire. An increase shall not be more than twice that required for the building under consideration.

Exception: For one- and two-family residences when either of the following conditions apply.

1. The building and exposure are equipped with the 1-hour fire resistant rated exterior walls tested in accordance with ASTM E 119 or UL 263 with exposure on the exterior side and projections with 1-hour underside protection, fire blocking installed from the wall top plate to the underside of the roof sheathing and no gable vent openings.
2. The walls are a distance greater than 11' to the nearest exposure or lot line; or face an unbuildable lot, tract or buffer. The distance shall be measured at right angles from the face of the wall.

(2) Section B105 of the International Fire Code is amended by substituting subsection B105.1 with the following:

B105.1 One- and two-family dwellings. Fire-flow requirements for one- and two-family dwellings shall be in accordance with Sections B105.1.1 through B105.1.32.

B105.1.1 Buildings less than 3,600 square feet. The minimum fire-flow and flow duration requirements shall be 1,000 gallons per minute for 1 hour.

Exception: A reduction in required fire-flow of 50 percent, as approved, is allowed when the building is equipped with an approved automatic sprinkler system.

B105.1.2 Buildings greater than 3,600 square feet. The minimum fire-flow and flow duration requirements shall not be less than that specified in Table B105.1(2).

Exception: A reduction of fire-flow and flow duration to 1,000 gallons per minute for 1 hour, as approved, is allowed when the building is equipped with the following;

1. An approved automatic sprinkler system

B105.2 Buildings other than one- and two-family dwellings. The minimum fire-flow and flow duration for buildings other than one- and two-family dwellings shall be as specified in Table B105.1(2).

Exception: A reduction in required fire-flow of 50 percent, as approved, is allowed when the building is provided with an approved automatic sprinkler system. The resulting fire-flow shall not be less than 1,500 gallons per minute for the prescribed duration as specified in Table B105.1(2).

B105.2.1 Tents and Membrane structures. No fire flow is required for tents and membrane structures.

B105.2.2 Accessory residential Group U buildings. Accessory residential Group U buildings shall comply with the requirements of B105.1.

(3) Section B105 of the International Fire Code is amended by deleting the following:

Table B105.1(1) Required Fire-Flow for One- and Two-family Dwellings, Group R-3 and R-4 Buildings and Townhouses

Table B105.2 Required Fire-Flow for Other than One- and Two-family Dwellings, Group R-3 and R-4 Buildings and Townhouses

(4) Section B105 of the International Fire Code is amended by adding new subsection B105.4 as follows:

B105.4 Urban Separator (R-1) Alternative Fire Flow Mitigation. For development projects within the Urban Separator (R-1) zone, the following alternative fire flow mitigations are approved for use in accordance with Sections B105.4.1 through B105.4.2

B105.4.1 One- and two-family dwellings. Fire flow will not be required for one- and two-family dwellings if all of the following mitigations are met;

1. The fire-flow calculation area is less than 3600 square feet
2. The construction type of the dwelling is Type VA
3. The dwelling is equipped with an ~~an central-station-monitored~~ automatic fire sprinkler system installed in accordance with Section 903.3.1.3 with a water supply of no less than 30 minutes
4. The dwelling has a fire separation distance of no less than 150 feet on all sides

B105.4.2 Buildings other than one- and two-family dwellings. Fire flow will not be required for buildings other than one- and two-family dwellings if all of the following mitigations are met;

1. The fire-flow calculation area is less than 3600 square feet
2. The construction type of the ~~dwelling-building~~ is not Type VB
3. The ~~dwelling-building~~ is equipped with an ~~an central-station-monitored~~ automatic fire sprinkler system installed in accordance with Section 903.3.1.1 with a water supply of no less than 30 minutes
4. The ~~dwelling-building~~ has a fire separation distance of no less than 150 feet on all sides

(Ord. 11-16 § 2 (Exh. 2); Ord. 03-13 § 2 (Exh. 2); Ord. 05-10 § 2 (Exh. 2). Formerly 15.20.090)

Chapter 15.25
Addressing and Street Names

Sections:

- 15.25.010 Purpose.
- 15.25.020 Authority.
- 15.25.030 Definitions.
- 15.25.040 Grid Systems.
- 15.25.050 King County Grid System Designated.
- 15.25.060 King County Grid System – Building Numbering.
- 15.25.070 Street and Road Designation.
- 15.25.080 Street and Road Redesignation.
- 15.25.090 Address Assignment.
- 15.25.100 Address reassignment.
- 15.25.110 Notification of structure, campus, and unit address assignment or reassignment.
- 15.25.120 Notification of Situs Address Assignment.
- 15.25.130 Change of Address.
- 15.25.140 Numerals and Letters.
- 15.25.150 Building Address Placement.
- 15.25.160 Maintenance.
- 15.25.170 Violations.
- 15.25.180 Records

15.25.010 Purpose.

The purpose of this chapter is to provide an address standard to facilitate consistent response by emergency services, and to provide a uniform application guideline.

15.25.020 Authority.

The building official or designee is authorized to establish comprehensive and systematic street naming and addressing standards in accordance with this chapter. Covington City Council may choose to rename existing streets and roads or name newly created streets and roads where it does not create confusion with the current street/road grid system and with the recommendation of the building official or designee.

15.25.030 Definitions.

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

- (1) Classes of addresses: There are five classes of addresses which include situs, structure, unit, campus, and mail.
- (2) Situs Address: An address assigned to a platted lot which most nearly corresponds to the expected address as if the lot contained a single structure.
- (3) Structure Address: An address assigned to a structure or building, except miscellaneous Group U occupancies and residential accessory structures, as defined in the International Building Code.
- (4) Unit address: An address assigned to designate a portion of a structure. The unit address contains the structure address plus the unit designator.

- (5) Campus Address: A single address assigned to a group of buildings that are contiguously located, in common ownership, and dedicated to the same purpose. Each building shall be assigned a letter. The building letter designator will precede the unit designator.
- (6) Mailing Address: The mail or mailing address used by the United States Postmaster.
- (7) Building official: that meaning ascribed by CMC 15.05.040.

15.25.040 Grid System.

All addresses and street names shall utilize King County grid system based on the properties' locations within the City limits. Each grid system will contain a network of gridlines running north/south and east/west such that there are sixteen (16) Parallel gridlines per mile creating three-hundred and thirty (330) foot blocks.

15.25.050 King County Grid System Designated.

15.25.050. King County grid system designated. The grid system adopted by King County Resolution No. 16622, as amended by King County Ordinance Nos. 1630, 1721, 1874, 1970, 2081, 2221, and 2362 shall be designated as the King County grid system.

15.25.060 King County Grid System – Building Numbering.

Even numbers shall be used on the north side of streets and the east side of avenues. Odd numbers shall be used on the south sides of streets and the west sides of the avenues. Forty (40) numbers shall be allotted to each block, and approximately eight (8) feet of frontage shall be allotted to each number. Provided, however, established long block addresses may be permitted to remain at the discretion of the building official.

15.25.070 Street and Road Designation.

All public and private streets shall be designated within the guidelines of the grid system as determined by the building official. Named streets can only be utilized in the downtown grid system or when the numbered grid is determined infeasible by the building official.

The designation of streets shall be as follows:

- (1) All streets and roads running in a northerly and southerly direction on a gridline shall be called avenues.
- (2) All streets and roads running in an easterly or westerly direction on a gridline shall be called streets.
- (3) Streets and roads running in either direction may be called court, drive, lane, place, or way.
- (4) Street and roads which run diagonally may be called boulevard, drive, loop, road, or way.

15.25.080 Street and Road Redesignation.

The building official may re-designate existing streets if the building official determines the street name or number is inconsistent with the grid system and could impact emergency services responsiveness. Notice of the re-designations shall be mailed at least twenty (20) days prior to the effective date to all property owners whose properties front said street or road.

15.25.090 Address Assignment.

The assignment of addressing shall occur during plating or in conjunction with a permit application.

15.25.100 Address Reassignment.

The building official may re-assign an existing address if the building official determines that the address is inconsistent with the grid system and could impact emergency services responsiveness. Notice of the re-assignment shall be mailed at least twenty (20) days prior to the effective date to the affected property owner.

15.25.110 Notification of Structure, Campus, And Unit Address Assignment or Reassignment.

Upon address assignment or re-assignment, the building official shall notify the following:

- (1) Property Owner
- (2) Current Resident
- (3) United States Postal Service
- (4) King County Assessor
- (5) King County Enhanced 911
- (6) Valley Communications Center
- (7) City of Covington Planning Division
- (8) Other agencies determined by the building official.

15.25.120 Notification of Situs Address Assignment.

Upon assignment the building official shall notify the following:

- (1) Property Owner
- (2) Developer
- (3) Other agencies determined by the building official.

15.25.130 Change of Address.

The owners of an interest in any real estate abutting any roadway within the City may petition the City for a change of address. The petition shall be made to the building official on an approved form and include payment per the City of Covington fee schedule to defray the administrative costs of processing.

15.25.140 Numerals and Letters.

Numerals and letters shall contrast with their background. They Shall be placed in a location acceptable to the building official that is plainly legible and visible from the street or road fronting the property. The following table shall be used in determining the size of numerals and letters.

Numeral Letter and Height Table <i>d</i>		
Distance <i>a</i>	Height <i>b,c</i>	Stroke
0 - 50'	6"	1"

51' – 100'	8"	1"
101' – 150'	10"	1"
151' – 200'	12"	1-1/2"
Over 200'	14"	1-1/2"

- (a) Distance is measured from the face of the building to the face of the curb on addressed street.
- (b) Exterior suite addresses shall be six (6) inches.
- (c) Three (3) inch numerals are permitted for one- and two-family dwellings and are to be placed near the front door.
- (d) If the building is not visible from the fronting street, an approved monument sign shall be required.

15.25.150 Building and Address Placement.

The owner, occupant, or tenant of any building or premises shall, upon ten (10) days' notice from the building official, place the correct address on the building.

15.25.160 Maintenance.

The owner, occupant, or renter of any addressed building or other structure shall maintain the address numbers and/or letters.

15.25.170 Violations.

Failure to place and maintain proper building address placement shall be enforced as a violation of the International Fire Code as adopted by Chapter 15.05 of the Covington Municipal Code.

15.25.180 Records.

The building official shall maintain the official record of current addresses.

SUBJECT: CONSIDER APPOINTMENT TO THE YOUTH COUNCIL

RECOMMENDED BY: Regan Bolli, City Manager

ATTACHMENTS:

1. Resolution No. 2020-17
2. Resolution No. 2023-10
3. Application and interview schedule provided separately.

PREPARED BY: Joan Michaud, Sr. Deputy City Clerk

EXPLANATION:

The Youth Council currently consists of one adult leader (one adult leader position is vacant) and nine youth members, with a limit of up to 15 positions available.

The City Council interviewed Kai Lee (graduates May 2025) on March 12, 2024.

ALTERNATIVES:

Not appoint at this time and direct staff to continue to advertise for additional applicants to be considered for the Youth Council.

CITY COUNCIL ACTION: ___ Ordinance ___ Resolution X Motion ___ Other

Councilmember _____ moves, Councilmember _____ seconds, to appoint _____ to fill Position No. 10 on the Youth Council with a term expiring May 30, 2025.

REVIEWED BY: Recreation & Cultural Arts Manager
City Clerk/Executive Assistant
City Manager

ATTACHMENT 1

RESOLUTION NO. 2020-17

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINGTON, WASHINGTON, AMENDING RESOLUTION NO. 2017-09 TO ALLOW MEMBER TERMS TO END UPON GRADUATION FROM HIGH SCHOOL

WHEREAS, it is important and beneficial to all residents of the City of Covington (the "City") to foster involvement of the community's youth in the process of government and the ideals of public service; and

WHEREAS, it is desirable to expand the City's connections to the community; and

WHEREAS, it is desirable to increase the number of volunteers who help the City achieve its goals; and

WHEREAS, it is important to obtain community input on key issues facing the City;

WHEREAS, at the City Council Summit on January 25, 2020, council decided to allow Youth Council members to remain in their appointed term until graduation from high school;

NOW THEREFORE, the City Council of the City of Covington, King County, Washington, resolves as follows:

Section 1. Amendment of Youth Council. The Youth Council is hereby amended as set forth in Exhibit A.

Section 2. Severability. If any section, paragraph, sentence, clause, or phrase of this resolution, or its application to any person or situation, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this resolution or its application to other persons or situation. The City Council of the City of Covington hereby declares that it would have adopted this resolution and each section, subsection, sentence, clauses, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

Section 3. Corrections. Upon the approval of the City Attorney, the City Clerk and the codifiers of this resolution are authorized to make any 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 reference thereto.

Section 4. Ratification. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 5. Effective Date. This resolution shall be effective immediately upon passage by the City Council of the City of Covington.

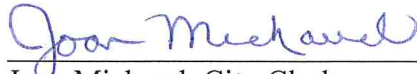
Passed by the City Council of the City of Covington this 28th day of July 2020.

Signed in authentication of its passage this 28th day of July, 2020.



Jeff Wagner, Mayor

AUTHENTICATED: .



Joan Michaud, City Clerk

APPROVED AS TO FORM:

/s/ Mark Orthmann, as authorized by email on July 28, 2020
Mark Orthmann, City Attorney

EXHIBIT A
YOUTH COUNCIL

1. Covington Youth Council Established. The Covington City Council hereby establishes the Covington Youth Council, which shall be referred to as the “Youth Council”. The city manager shall designate appropriate city staff to advise and provide administrative assistance to the Youth Council leaders and members.

2. Purpose. The purpose of the Youth Council shall be as follows:

- 2.1 Involve youth in local government.
- 2.2 Increase volunteerism among youth in civic affairs.
- 2.3 Increase communication with youth in the Covington community.
- 2.4 Involve youth in planning youth activities for the Covington community.
- 2.5 Serve as an advisory body to the City Council on matters dealing with youth in the Covington community.

3. Adult Leader Positions. The Youth Council shall be guided and mentored by at least two (2) non-voting adult leaders. The adult leader positions shall be appointed and fulfilled pursuant to the following:

3.1 Appointment. Notice of Vacancies. Unless otherwise directed by the council, the city clerk’s office shall advertise notice of vacant positions so that any interested and qualified individual may submit an application.

3.2 Applicant Interviews and Appointment. The city council will endeavor to interview all applicants for an available position; provided that the mayor and mayor pro tem may limit the number of applicants interviewed by the council as a whole when the gross number of applicants is so large as to be an undue burden on the council’s schedule.

- All interviews for available positions shall be scheduled at either a special or committee of the whole council meeting. For the purpose of any special or committee of the whole council meeting in which interviews are the only agenda item, the council may proceed with calling the meeting to order and conducting said interviews so long as three (3) or more council members are present.
- ~~The council shall also interview applicants seeking reappointment for the same position, unless otherwise determined by a majority of the council.~~

- Appointments will be made during a regularly scheduled council meeting.
- Upon appointment, new appointees will receive a briefing by city staff regarding the duties and responsibilities of the members of the Covington Youth Council.

3.3 Appointment; Term. The City Council, by majority vote, shall appoint at least two (2) adult leaders to the Youth Council. Upon establishment of the Youth Council, all adult leader positions shall be initially appointed for a two-year term. Thereafter, upon the expiration or vacancy of an adult position, the City Council, by majority vote, shall appoint individuals to the adult leader positions in staggered-length terms to be determined by the City Council (e.g. one adult leader position assigned to a one-year term and the other adult leader position assigned to a two-year term; or, one adult leader position assigned to a two-year term and the other adult leader position assigned to a three-year term, etc.).

3.4 Removal. The City Council may remove an adult leader from their position at any time without reason upon a majority vote of the council.

4. Youth Council Members. Voting members of the Youth Council shall be appointed and serve pursuant to the following:

4.1 Selection and Appointment. The city clerk's office shall advertise notice of vacant positions so that any interested and qualified individual may submit an application. Applicants shall be interviewed by the City Council and the adult leaders. The City Council shall make the final decision on appointments.

4.2 Member Criteria. Youth Council members shall be between the ages of fifteen (15) and eighteen (18) at the time of selection and reside or attend school within the City of Covington or a 3-mile radius of the City of Covington city limits.

4.3 Number of Members - Terms. The Covington Youth Council shall consist of a maximum of 15 members. Selected Youth Council members shall each serve ~~for a term of one (1) year~~ until the last day of the month of the member's graduation from high school. There is no limit on the number of terms a Youth Council member may apply for and be appointed to.

4.4 Removal. The City Council, by majority vote, may remove a member of the Youth Council at any time without reason. The City Council may take such action only upon the recommendation of all adult leaders.

5. Organization and Rules. The Youth Council shall recommend such rules for governing its procedures as it deems necessary or advisable to the City Council for approval and shall keep a record of its proceedings, which record shall be a public record. The Youth Council shall hold regular meetings at least once every two (2) months and, pursuant to Section 8.0 of the Covington City Council Policies and Procedures, shall comply with the requirements of the Open Public Meetings Act (RCW 42.30).

ATTACHMENT 2

RESOLUTION NO. 2023-10

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF COVINGTON, WASHINGTON, AMENDING RESOLUTION NO. 2020-17 TO ALLOW YOUTH TO JOIN THE YOUTH COUNCIL DURING FRESHMAN YEAR.

WHEREAS, it is important and beneficial to all residents of the City of Covington (the "City") to foster involvement of the community's youth in the process of government and the ideals of public service; and

WHEREAS, it is desirable to expand the City's connections to the community; and

WHEREAS, it is desirable to increase the number of volunteers who help the City achieve its goals; and

WHEREAS, it is important to obtain community input on key issues facing the City;

NOW THEREFORE, the City Council of the City of Covington, King County, Washington, resolves as follows:

Section 1. Amendment of Youth Council. Resolution No. 2020-17 is hereby amended as set forth in Exhibit A.

Section 2. Severability. If any section, paragraph, sentence, clause, or phrase of this resolution, or its application to any person or situation, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this resolution or its application to other persons or situation. The City Council of the City of Covington hereby declares that it would have adopted this resolution and each section, subsection, sentence, clauses, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

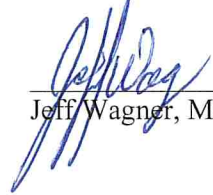
Section 3. Corrections. Upon the approval of the City Attorney, the City Clerk and the codifiers of this resolution are authorized to make any necessary corrections to this resolution including, but not limited to, the correction of scrivener's/clerkal errors, references, resolution numbering, section/subsection numbers, and any reference thereto.

Section 4. Ratification. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 5. Effective Date. This resolution shall be effective immediately upon passage by the City Council of the City of Covington.

Passed by the City Council of the City of Covington this 13th day of June, 2023.

Signed in authentication of its passage this 13th day of June, 2023.



Jeff Wagner, Mayor

AUTHENTICATED:



Krista Bates, City Clerk

APPROVED AS TO FORM:

/s/ Mark Orthmann, as authorized by email on June 14, 2023
Mark Orthmann, City Attorney

EXHIBIT A

YOUTH

COUNCIL

1. Covington Youth Council Established. The Covington City Council hereby establishes the Covington Youth Council, which shall be referred to as the "Youth Council." The city manager shall designate appropriate city staff to advise and provide administrative assistance to the Youth Council leaders and members.

2. Purpose. The purpose of the Youth Council shall be as follows:

- 2.1 Involve youth in local government.
- 2.2 Increase volunteerism among youth in civic affairs.
- 2.3 Increase communication with youth in the Covington community.
- 2.4 Involve youth in planning youth activities for the Covington community.
- 2.5 Serve as an advisory body to the City Council on matters dealing with youth in the Covington community.

3. Adult Leader Positions. The Youth Council shall be guided and mentored by at least two (2) non-voting adult leaders. The adult leader positions shall be appointed and fulfilled pursuant to the following:

3.1 Appointment. Notice of Vacancies. Unless otherwise directed by the council, the city clerk's office shall advertise notice of vacant positions so that any interested and qualified individual may submit an application.

3.2 Applicant Interviews and Appointment. The city council will endeavor to interview all applicants for an available position; provided that the mayor and mayor pro tem may limit the number of applicants interviewed by the council as a whole when the gross number of applicants is so large as to be an undue burden on the council's schedule.

- All interviews for available positions shall be scheduled at either a special or committee of the whole council meeting. For the purpose of any special or committee of the whole council meeting in which interviews are the only agenda item, the council may proceed with calling the meeting to order and conducting said interviews so long as three (3) or more council members are present.
- Appointments will be made during a regularly scheduled council meeting.

- Upon appointment, new appointees will receive a briefing by city staff regarding the duties and responsibilities of the members of the Covington Youth Council.

3.3 Appointment; Term. The City Council, by majority vote, shall appoint at least two (2) adult leaders to the Youth Council. Upon establishment of the Youth Council, all adult leader positions shall be initially appointed for a two-year term. Thereafter, upon the expiration or vacancy of an adult position, the City Council, by majority vote, shall appoint individuals to the adult leader positions in staggered-length terms to be determined by the City Council (e.g. one adult leader position assigned to a one-year term and the other adult leader position assigned to a two- year term; or, one adult leader position assigned to a two- year term and the other adult leader position assigned to a three-year term, etc.).

3.4 Removal. The City Council may remove an adult leader from their position at any time without reason upon a majority vote of the council.

4. Youth Council Members. Voting members of the Youth Council shall be appointed and serve pursuant to the following:

4.1 Selection and Appointment. The city clerk's office shall advertise notice of vacant positions so that any interested and qualified individual may submit an application. Applicants shall be interviewed by the City Council and the adult leaders. The City Council shall make the final decision on appointments.

4.2 Member Criteria. Youth Council members shall be between freshman year of high school and senior year of high school at the time of selection and reside or attend school within the City of Covington or a 3-mile radius of the City of Covington city limits.

4.3 Number of Members - Terms. The Covington Youth Council shall consist of a maximum of 15 members. Selected Youth Council members shall each serve until the last day of the month of the member's graduation from high school. There is no limit on the number of terms a Youth Council member may apply for and be appointed to.

4.4 Removal. The City Council, by majority vote, may remove a member of the Youth Council at any time without reason. The City Council may take such action only upon the recommendation of all adult leaders.

5. Organization and Rules. The Youth Council shall recommend such rules for governing its procedures as it deems necessary or advisable to the City Council for approval and shall keep a record of its proceedings, which record shall be a public record. The Youth Council shall hold regular meetings at least once every two (2) months and, pursuant to Section 8.0 of the Covington City Council Policies and Procedures, shall comply with the requirements of the Open Public Meetings Act (RCW 42.30).

SUBJECT: CONSIDER ORDINANCE ADDING NEW CHAPTERS TO TITLE 3 OF THE COVINGTON MUNICIPAL CODE TO BE KNOWN AS BUSINESS AND OCCUPATION TAX (CHAPTER 3.95) AND BUSINESS AND OCCUPATION TAX ADMINISTRATIVE CODE (CHAPTER 3.96).

ATTACHMENT(S):

- 1) Ordinance

RECOMMENDED BY: Casey Parker, Finance Director

EXPLANATION:

During the council study session on February 12, 2024, staff shared information on business and occupation taxes (B&O), including information on rates, thresholds, exemptions, and mandatory provisions as required in the state’s model administrative and B&O tax ordinance. At the direction of council, staff has prepared the attached ordinance, which has updated the rates in section 3.95.050, to reflect the categories and rates in the table below, added language for the exemption of city activities in section 3.95.110(12), added language for specific nonprofits in section 3.95.110(13) to be exempted from the tax, and increased the minimum reporting threshold to \$250,000. We also received a secondary review from our outside counsel and have made the recommended revisions. Most edits were minor, the only substantive edit was to section 3.96.170(5), which was changed to give the hearing examiner 90 days instead of 20 days to issue their decision.

B&O Tax Categories and Rates

Category	B&O Rate
Manufacturing	0.0020
Retailing	0.0020
Services & Other	0.0020
Wholesaling	0.0020

Council also requested to see additional information on thresholds, and how it would affect revenue collections and the number of returns being processed. The table below shows the minimum threshold of \$20,000, up to \$500,000. The ordinance currently includes a threshold of \$250,000.

Threshold Amount	Total Number of Businesses	Taxable Business Income	B&O Rate	Total B&O Tax Revenue	Reduction in Businesses Filing	Reduction in Taxable Business Income	Cumulative Reduction of Revenue
20,000.00	483	563,649,908.44	0.0020	1,127,299.82	-	-	-
50,000.00	379	560,102,592.13	0.0020	1,120,205.18	104	7,094.63	7,094.63
75,000.00	307	555,820,900.74	0.0020	1,111,641.80	72	8,563.38	15,658.02
100,000.00	274	553,014,926.50	0.0020	1,106,029.85	33	5,611.95	21,269.96
125,000.00	243	549,637,687.21	0.0020	1,099,275.37	31	6,754.48	28,024.44
150,000.00	222	546,754,042.34	0.0020	1,093,508.08	21	5,767.29	33,791.73
250,000.00	177	538,174,454.51	0.0020	1,076,348.91	45	17,159.18	50,950.91
300,000.00	168	535,757,583.66	0.0020	1,071,515.17	9	4,833.74	55,784.65
350,000.00	160	533,108,855.47	0.0020	1,066,217.71	8	5,297.46	61,082.11
400,000.00	147	528,292,960.79	0.0020	1,056,585.92	13	9,631.79	70,713.90
450,000.00	137	523,989,471.30	0.0020	1,047,978.94	10	8,606.98	79,320.87
500,000.00	127	519,319,689.63	0.0020	1,038,639.38	10	9,339.56	88,660.44

Lastly, council requested proposed language for the exemption of 501(c)(3) non-profit organizations, with the exception of non-profit hospitals. It is staff’s recommendation that if we choose to exempt 501(c)(3) non-profits, the following language is used:

This chapter shall not apply to non-profit organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, as hereafter amended, except with respect to retail sales of such persons; provided, however, that the exemption set forth in the foregoing provision of this CMC 3.95.110(13) shall not apply to medical services, including a hospital, as defined in RCW [70.41](#).

FISCAL IMPACT:

Discussed above.

CITY COUNCIL ACTION: Ordinance _____ Resolution ____ Motion _____ Other

Councilmember _____ moves, Councilmember _____ seconds, to pass an ordinance adding new chapters to title 3 of the Covington Municipal Code to be known as business and occupation tax Chapter 3.95 and business and occupation tax administrative code Chapter 3.96.

REVIEWED BY: City Manager; City Attorney.

ORDINANCE XXXX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF COVINGTON, WASHINGTON, RELATED TO ADDING NEW CHAPTERS TO TITLE 3 OF THE COVINGTON MUNICIPAL CODE (REVENUE AND FINANCE) TO BE KNOWN AS BUSINESS AND OCCUPATION TAX (CHAPTER 3.95) AND BUSINESS AND OCCUPATION TAX ADMINISTRATIVE CODE (CHAPTER 3.96); PROVIDING FOR A REFERENDUM PROCESS; ADOPTING FINDINGS OF FACT; PROVIDING FOR SEVERABILITY, AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, Washington Constitution Article XI, Section 12 and RCW 35A.82.020 and RCW 35A.11.020 grant the City the authority to license for revenue and to define taxation categories in order to respond to the unique concerns and responsibilities of the City; and

WHEREAS, these provisions of the law grant the City authority to impose a business and occupation tax on businesses operating within the City; and

WHEREAS, RCW 35.102.040 requires the City utilize the mandatory provisions of the model ordinances developed by Washington cities when imposing a business and occupation tax and adopting administrative provisions related to the imposition and collection of such a tax, but also allows for flexibility to customize the ordinances based on local goals and policies; and

WHEREAS, the model ordinance provides mandatory and standard exemptions for potential inclusion but also gives the City the ability to create certain exemptions from business and occupation tax including an annual gross receipts exemption threshold for small businesses to meet the City's own objectives, exemptions to set economic policy, and exemptions to maintain local control; and

WHEREAS, the model ordinance also provides mandatory and standard deductions for potential inclusion that ensures businesses are not taxed on the same revenue by multiple jurisdictions; and

WHEREAS, the Covington City Council has determined that imposition of a business and occupation tax as provided herein and providing for uniform administration of the City's tax codes will be in the best interest to maintain an essential level of community services and has determined that these funds should be dedicated for purposes related to public safety in the City, and therefore intends to raise revenues through this means;

NOW, THEREFORE, The City Council of the City of Covington, Washington do ordain as follows:

Section 1. Findings of Fact. The recitals set forth above are hereby adopted as the City Council's findings of fact.

Section 2. Amendment to Title 3 Revenue and Finance. A new chapter, 3.95 Business and Occupation Tax, is added to Title 3 of the Covington Municipal Code as set forth in Exhibit A to this ordinance.

Section 3. Amendment to Title 3 Revenue and Finance. A new chapter, 3.96 Business and Occupation Tax Administrative Code, is added to Title 3 of the Covington Municipal Code as set forth in Exhibit B to this ordinance.

Section 4. Dedication. The City Council hereby dedicates business and occupation tax collections to purposes related to public safety.

Section 5. Referendum. This ordinance is subject to referendum as set forth in RCW 35.21.706. A referendum petition to repeal this ordinance may be filed with the City Clerk within seven (7) days of adoption of this ordinance. Within ten (10) days of such filing, the City Clerk shall confer with the petitioner concerning form and style of the petition, issue the petition and identification number, and secure an accurate, concise, and positive ballot title from the City Attorney. The petitioner shall then have thirty (30) days in which to secure the signatures of not less than fifteen (15) percent of the City's registered voters as of the last municipal general election upon petition forms which contain the ballot title and the full text of the measures to be referred. The City Clerk shall verify the sufficiency of the signatures on the petition and, if sufficient valid signatures are properly submitted, shall certify the referendum measure to the next election ballot within the City or at a special election ballot as provided pursuant to RCW 35.17.260(2).

Section 6. Severability. If any section, paragraph, sentence, clause, or phrase of this ordinance, or its application to any person or situation, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be pre-empted by state or federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this ordinance or its application to other persons or situations. The City Council of the City of Covington hereby declares that it would have adopted this ordinance and each section, subsection, sentence, clauses, phrase, or portion thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses, phrases, or portions be declared invalid or unconstitutional.

Section 7. Corrections. Upon the approval of the City Attorney, the City Clerk and the codifiers of this ordinance are authorized to make any necessary corrections to this ordinance including, but not limited to, the correction of scrivener's/clerk errors, references, ordinance numbering, section/subsection numbers, and any reference thereto.

Section 8. Ratification. Any act consistent with the authority and prior to the effective date of this ordinance is hereby ratified and affirmed.

Section 9. Publication and Effective Date. Subject to the referendum procedure in Section 4, this ordinance shall take effect and be in force on July 1, 2024 after its passage and publication, as provided by law. A summary of this ordinance may be published in lieu of publishing the ordinance in its entirety.

Passed by the City Council of the City of Covington this 12th day of March 2024.

Signed in authentication of its passage this ___ day of _____, 2024.

Jeff Wagner, Mayor

EFFECTIVE:
PUBLISHED:

AUTHENTICATED:

Krista Bates, City Clerk

APPROVED AS TO FORM:

Mark Orthmann, City Attorney

EXHIBIT A

CHAPTER 3.95

BUSINESS AND OCCUPATION TAX

Sections:

- 3.95.010 Purpose.
- 3.95.020 Exercise of revenue license power.
- 3.95.030 Administrative provisions.
- 3.95.040 Definitions.
- 3.95.050 Imposition of the tax – Tax or fee levied.
- 3.95.060 Multiple activities credit when activities take place in one or more cities with eligible gross receipt taxes.
- 3.95.070 Deductions to prevent multiple taxation of manufacturing activities and prior to January 1, 2008, transactions involving more than one city with an eligible gross receipts tax.
- 3.95.080 Assignment of gross income derived from intangibles.
- 3.95.090 Allocation and apportionment of income when activities take place in more than one jurisdiction.
- 3.95.100 Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction.
- 3.95.110 Exemptions.
- 3.95.120 Deductions.
- 3.95.130 Tax part of overhead.
- 3.95.140 Severability clause.

3.95.010 Purpose.

The purpose of this Chapter is to implement Washington Constitution Article XI, Section 12, RCW 35A.11.020, and RCW 35A.82.020, which gives municipalities the authority to license for revenue. In the absence of a legal or constitutional prohibition, the City has the power to define taxation categories as they see fit in order to respond to the unique concerns and responsibilities of local government.

3.95.020 Exercise of revenue license power.

The provisions of this Chapter shall be deemed an exercise of the power of the City to license for revenue. The provisions of this Chapter are subject to periodic statutory or administrative rule changes or judicial interpretations of the ordinances or rules. The responsibility rests with the licensee or taxpayer to reconfirm tax computation procedures and remain in compliance with the City code.

3.95.030 Administrative provisions.

Administrative provisions. The administrative provisions contained herein and as codified in Chapter 3.96 CMC, shall be fully applicable to the provisions of this Chapter, except as expressly stated to the contrary herein.

3.95.040 Definitions.

In construing the provisions of this chapter, the following definitions shall be applied. Words in the singular number shall include the plural, and the plural shall include the singular.

- (1) **“Business.”** “Business” includes all activities engaged in with the object of gain, benefit, or advantage to the taxpayer or to another person or class, directly or indirectly.
- (2) **“Business and occupation tax.”** “Business and occupation tax” or “gross receipts tax” means a tax imposed on or measured by the value of products, the gross income of the business, or the gross proceeds of sales, as the case may be, and that is the legal liability of the business.
- (3) **“Commercial or industrial use.”** “Commercial or industrial use” means the following uses of products, including by-products, by the extractor or manufacturer thereof:
 - (a) Any use as a consumer; and
 - (b) The manufacturing of articles, substances or commodities.
- (4) **“Delivery”** means the transfer of possession of tangible personal property between the seller and the buyer or the buyer's representative. Delivery to an employee of a buyer is considered delivery to the buyer. Transfer of possession of tangible personal property occurs when the buyer or the buyer's representative first takes physical control of the property or exercises dominion and control over the property. Dominion and control means the buyer has the ability to put the property to the buyer's own purposes. It means the buyer or the buyer's representative has made the final decision to accept or reject the property, and the seller has no further right to possession of the property and the buyer has no right to return the property to the seller, other than under a warranty contract. A buyer does not exercise dominion and control over tangible personal property merely by arranging for shipment of the property from the seller to itself. A buyer's representative is a person, other than an employee of the buyer, who is authorized in writing by the buyer to receive tangible personal property and take dominion and control by making the final decision to accept or reject the property. Neither a shipping company nor a seller can serve as a buyer's representative. It is immaterial where the contract of sale is negotiated or where the buyer obtains title to the property. Delivery terms and other provisions of the Uniform Commercial Code (Title 62A RCW) do not determine when or where delivery of tangible personal property occurs for purposes of taxation.
- (5) **“Digital automated service,” “digital code,” and “digital goods”** have the same meaning as in RCW 82.04.192.
- (6) **“Digital products”** mean digital goods, digital codes, digital automated services, and the services described in RCW 82.04.050(2)(g) and (6)(b).
- (7) **“Director”** means the Finance Director of the City or any officer, agent or employee of the City designated to act on the Director's behalf.

(8) **“Eligible gross receipts tax.”** The term “eligible gross receipts tax” means a tax which:

- (a) Is imposed on the act or privilege of engaging in business activities within CMC 3.95.050; and
- (b) Is measured by the gross volume of business, in terms of gross receipts and is not an income tax or value added tax; and
- (c) Is not, pursuant to law or custom, separately stated from the sales price; and
- (d) Is not a sales or use tax, business license fee, franchise fee, royalty or severance tax measured by volume or weight, or concession charge, or payment for the use and enjoyment of property, property right or a privilege; and
- (e) Is a tax imposed by a local jurisdiction, whether within or without the State of Washington, and not by a Country, State, Province, or any other non-local jurisdiction above the County level.

(9) **“Engaging in business.”** The term “engaging in business” means commencing, conducting, or continuing in business, and also the exercise of corporate or franchise powers, as well as liquidating a business when the liquidators thereof hold themselves out to the public as conducting such business.

(a) This section sets forth examples of activities that constitute engaging in business in the City, and establishes safe harbors for certain of those activities so that a person who meets the criteria may engage in de minimis business activities in the City without having to register and obtain a business license or pay City business and occupation taxes. The activities listed in this section are illustrative only and are not intended to narrow the definition of “engaging in business” in CMC 3.95.040(9). If an activity is not listed, whether it constitutes engaging in business in the City shall be determined by considering all the facts and circumstances and applicable law.

(b) Without being all inclusive, any one of the following activities conducted within the City by a person, or its employee, agent, representative, independent contractor, broker or another acting on its behalf constitutes engaging in business and requires a person to register and obtain a business license.

- (i) Owning, renting, leasing, maintaining, or having the right to use, or using, tangible personal property, intangible personal property, or real property permanently or temporarily located in the City.
- (ii) Owning, renting, leasing, using, or maintaining an office, place of business, or other establishment in the City.
- (iii) Soliciting sales.

- (iv) Making repairs or providing maintenance or service to real or tangible personal property, including warranty work and property maintenance.
- (v) Providing technical assistance or service, including quality control, product inspections, warranty work, or similar services on or in connection with tangible personal property sold by the person or on its behalf.
- (vi) Installing, constructing, or supervising installation or construction of, real or tangible personal property.
- (vii) Soliciting, negotiating, or approving franchise, license, or other similar agreements.
- (viii) Collecting current or delinquent accounts.
- (ix) Picking up and transporting tangible personal property, solid waste, construction debris, or excavated materials.
- (x) Providing disinfecting and pest control services, employment and labor pool services, home nursing care, janitorial services, appraising, landscape architectural services, security system services, surveying, and real estate services including the listing of homes and managing real property.
- (xi) Rendering professional services such as those provided by accountants, architects, attorneys, auctioneers, consultants, engineers, professional athletes, barbers, baseball clubs and other sports organizations, chemists, consultants, psychologists, court reporters, dentists, doctors, detectives, laboratory operators, teachers, veterinarians.
- (xii) Meeting with customers or potential customers, even when no sales or orders are solicited at the meetings.
- (xiii) Training or recruiting agents, representatives, independent contractors, brokers or others, domiciled or operating on a job in the City, acting on its behalf, or for customers or potential customers.
- (xiv) Investigating, resolving, or otherwise assisting in resolving customer complaints.
- (xv) In-store stocking or manipulating products or goods, sold to and owned by a customer, regardless of where sale and delivery of the goods took place.
- (xvi) Delivering goods in vehicles owned, rented, leased, used, or maintained by the person or another acting on its behalf.

(c) If a person, or its employee, agent, representative, independent contractor, broker or another acting on the person's behalf, engages in no other activities in or with the City but the following, it need not register and obtain a business license and pay tax.

(i) Meeting with suppliers of goods and services as a customer.

(ii) Meeting with government representatives in their official capacity, other than those performing contracting or purchasing functions.

(iii) Attending meetings, such as board meetings, retreats, seminars, and conferences, or other meetings wherein the person does not provide training in connection with tangible personal property sold by the person or on its behalf. This provision does not apply to any board of director member or attendee engaging in business such as a member of a board of directors who attends a board meeting.

(iv) Renting tangible or intangible property as a customer when the property is not used in the City.

(v) Attending, but not participating in a "trade show" or "multiple vendor events." Persons participating at a trade show shall review the City's trade show or multiple vendor event ordinances.

(vi) Conducting advertising through the mail.

(vii) Soliciting sales by phone from a location outside the City.

(d) A seller located outside the City merely delivering goods into the City by means of common carrier is not required to register and obtain a business license, provided that it engages in no other business activities in the City. Such activities do not include those in CMC 3.95.040(9)(c).

(e) The City expressly intends that engaging in business include any activity sufficient to establish nexus for purposes of applying the tax under the law and the constitutions of the United States and the State of Washington. Nexus is presumed to continue as long as the taxpayer benefits from the activity that constituted the original nexus generating contact or subsequent contacts.

(10) **"Extracting."** "Extracting" is the activity engaged in by an extractor and is reportable under the extracting classification.

(11) **"Extractor."** "Extractor" means every person who from the person's own land or from the land of another under a right or license granted by lease or contract, either directly or by contracting with others for the necessary labor or mechanical services, for sale or for commercial or industrial use, mines, quarries, takes or produces coal, oil, natural gas, ore, stone, sand, gravel, clay, mineral or other natural resource product; or fells, cuts or takes timber, Christmas trees, other than plantation Christmas trees, or other natural products; or takes fish,

shellfish, or other sea or inland water foods or products. “Extractor” does not include persons performing under contract the necessary labor or mechanical services for others; or persons meeting the definition of farmer.

(12) **“Extractor for Hire”** “Extractor for hire” means a person who performs under contract necessary labor or mechanical services for an extractor.

(13) **“Gross income of the business.”** “Gross income of the business” means the value proceeding or accruing by reason of the transaction of the business engaged in and includes gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidences 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 and without any deduction on account of losses.

(14) **“Gross proceeds of sales.”** “Gross proceeds of sales” means the value proceeding or accruing from the sale of tangible personal property, digital goods, digital codes, digital automated services or for other services rendered, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses.

(15) **“Manufacturing.”** “Manufacturing” means the activity conducted by a manufacturer and is reported under the manufacturing classification.

(16) **“Manufacturer,” “to manufacture.”**

(a) “Manufacturer” means every person who, either directly or by contracting with others for the necessary labor or mechanical services, manufactures for sale or for commercial or industrial use from the person’s own materials or ingredients any products. When the owner of equipment or facilities furnishes, or sells to the customer prior to manufacture, materials or ingredients equal to less than twenty percent (20%) of the total value of all materials or ingredients that become a part of the finished product, the owner of the equipment or facilities will be deemed to be a processor for hire, and not a manufacturer. A business not located in this City that is the owner of materials or ingredients processed for it in this City by a processor for hire shall be deemed to be engaged in business as a manufacturer in this City.

(b) “To manufacture” means all activities of a commercial or industrial nature wherein labor or skill is applied, by hand or machinery, to materials or ingredients so that as a result thereof a new, different, or useful product is produced for sale or commercial or industrial use, and shall include:

(i) The production of special made or custom made articles;

- (ii) The production of dental appliances, devices, restorations, substitutes, or other dental laboratory products by a dental laboratory or dental technician;
 - (iii) Crushing and/or blending of rock, sand, stone, gravel, or ore; and
 - (iv) The producing of articles for sale, or for commercial or industrial use from raw materials or prepared materials by giving such materials, articles, and substances of trade or commerce new forms, qualities, properties or combinations including, but not limited to, such activities as making, fabricating, processing, refining, mixing, slaughtering, packing, aging, curing, mild curing, preserving, canning, and the preparing and freezing of fresh fruits and vegetables.
- (c) “To manufacture” shall not include the production of digital goods or the production of computer software if the computer software is delivered from the seller to the purchaser by means other than tangible storage media, including the delivery by use of a tangible storage media where the tangible storage media is not physically transferred to the purchaser.
- (17) **“Person.”** “Person” means any individual, receiver, administrator, executor, assignee, trustee in bankruptcy, trust, estate, firm, co-partnership, joint venture, club, company, joint stock company, business trust, municipal corporation, political subdivision of the State of Washington, corporation, limited liability company, association, society, or any group of individuals acting as a unit, whether mutual, cooperative, fraternal, non-profit, or otherwise and the United States or any instrumentality thereof.
- (18) **“Retailing.”** “Retailing” means the activity of engaging in making sales at retail and is reported under the retailing classification.
- (19) **“Retail Service.”** “Retail service” shall include the sale of or charge made for personal, business, or professional services including amounts designated as interest, rents, fees, admission, and other service emoluments however designated, received by persons engaging in the following business activities:
- (a) Amusement and recreation services including but not limited to golf, pool, billiards, skating, bowling, swimming, bungee jumping, ski lifts and tows, basketball, racquet ball, handball, squash, tennis, batting cages, day trips for sightseeing purposes, and others, when provided to consumers. “Amusement and recreation services” also include the provision of related facilities such as basketball courts, tennis courts, handball courts, swimming pools, and charges made for providing the opportunity to dance. The term “amusement and recreation services” does not include instructional lessons to learn a particular activity such as tennis lessons, swimming lessons, or archery lessons.
 - (b) Abstract, title insurance, and escrow services;
 - (c) Credit bureau services;

- (d) Automobile parking and storage garage services;
- (e) Landscape maintenance and horticultural services but excluding (i) horticultural services provided to farmers and (ii) pruning, trimming, repairing, removing, and clearing of trees and brush near electric transmission or distribution lines or equipment, if performed by or at the direction of an electric utility;
- (f) Service charges associated with tickets to professional sporting events; and
- (g) The following personal services: Physical fitness services, tanning salon services, tattoo parlor services, steam bath services, Turkish bath services, escort services, and dating services.
- (h) The term shall also include the renting or leasing of tangible personal property to consumers and the rental of equipment with an operator.

(20) **“Sale,” “casual or isolated sale.”**

- (a) “Sale” means any transfer of the ownership of, title to, or possession of, property for a valuable consideration and includes any activity classified as a “sale at retail,” “retail sale,” or “retail service.” It includes renting or leasing, conditional sale contracts, leases with option to purchase, and any contract under which possession of the property is given to the purchaser but title is retained by the vendor as security for the payment of the purchase price. It also includes the furnishing of food, drink, or meals for compensation whether consumed upon the premises or not.
- (b) “Casual or isolated sale” means a sale made by a person who is not engaged in the business of selling the type of property involved on a routine or continuous basis.

(21) **“Sale at retail,” “retail sale.”**

- (a) “Sale at retail” or “retail sale” means every sale of tangible personal property (including articles produced, fabricated, or imprinted) to all persons irrespective of the nature of their business and including, among others, without limiting the scope hereof, persons who install, repair, clean, alter, improve, construct, or decorate real or personal property of or for consumers, other than a sale to a person who presents a resale certificate under RCW 82.04.470 and who:
 - (i) Purchases for the purpose of resale as tangible personal property in the regular course of business without intervening use by such person; or
 - (ii) Installs, repairs, cleans, alters, imprints, improves, constructs, or decorates real or personal property of or for consumers, if such tangible personal property becomes an ingredient or component of such real or personal property without intervening use by such person; or

- (iii) Purchases for the purpose of consuming the property purchased in producing for sale a new article of tangible personal property or substance, of which such property becomes an ingredient or component or is a chemical used in processing, when the primary purpose of such chemical is to create a chemical reaction directly through contact with an ingredient of a new article being produced for sale; or
 - (iv) Purchases for the purpose of consuming the property purchased in producing ferrosilicon which is subsequently used in producing magnesium for sale, if the primary purpose of such property is to create a chemical reaction directly through contact with an ingredient of ferrosilicon; or
 - (v) Purchases for the purpose of providing the property to consumers as part of competitive telephone service, as defined in RCW 82.04.065. The term shall include every sale of tangible personal property which is used or consumed or to be used or consumed in the performance of any activity classified as a “sale at retail” or “retail sale” even though such property is resold or utilized as provided in CMC 3.95.040(21)(a)(i), (ii), (iii), (iv), (v) following such use; or
 - (vi) Purchases for the purpose of satisfying the person's obligations under an extended warranty as defined in CMC 3.95.040(21)(g) if such tangible personal property replaces or becomes an ingredient or component of property covered by the extended warranty without intervening use by such person.
- (b) “Sale at retail” or “retail sale” also means every sale of tangible personal property to persons engaged in any business activity which is taxable under CMC 3.95.050(1)(g).
- (c) “Sale at retail” or “retail sale” shall include the sale of or charge made for tangible personal property consumed and/or for labor and services rendered in respect to the following:
- (i) The installing, repairing, cleaning, altering, imprinting, or improving of tangible personal property of or for consumers, including charges made for the mere use of facilities in respect thereto, but excluding charges made for the use of coin-operated laundry facilities when such facilities are situated in an apartment house, rooming house, or mobile home park for the exclusive use of the tenants thereof, and also excluding sales of laundry service to nonprofit health care facilities, and excluding services rendered in respect to live animals, birds and insects;
 - (ii) The constructing, repairing, decorating, or improving of new or existing buildings or other structures under, upon, or above real property of or for consumers, including the installing or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation, and shall also include the sale of services or charges made for the clearing of land and the moving of earth excepting the mere leveling of land used in commercial farming or agriculture;

- (iii) The charge for labor and services rendered in respect to constructing, repairing, or improving any structure upon, above, or under any real property owned by an owner who conveys the property by title, possession, or any other means to the person performing such construction, repair, or improvement for the purpose of performing such construction, repair, or improvement and the property is then reconveyed by title, possession, or any other means to the original owner;
 - (iv) The sale of or charge made for labor and services rendered in respect to the cleaning, fumigating, razing or moving of existing buildings or structures, but shall not include the charge made for janitorial services; and for purposes of this section the term “janitorial services” shall mean those cleaning and caretaking services ordinarily performed by commercial janitor service businesses including, but not limited to, wall and window washing, floor cleaning and waxing, and the cleaning in place of rugs, drapes and upholstery. The term “janitorial services” does not include painting, papering, repairing, furnace or septic tank cleaning, snow removal or sandblasting;
 - (v) The sale of or charge made for labor and services rendered in respect to automobile towing and similar automotive transportation services, but not in respect to those required to report and pay taxes under Chapter 82.16 RCW;
 - (vi) The sale of and charge made for the furnishing of lodging and all other services, except telephone business and cable service, by a hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, and it shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. For the purposes of this subsection, it shall be presumed that the sale of and charge made for the furnishing of lodging for a continuous period of one month or more to a person is a rental or lease of real property and not a mere license to enjoy the same;
 - (vii) The installing, repairing, altering, or improving of digital goods for consumers;
 - (viii) The sale of or charge made for tangible personal property, labor and services to persons taxable under CMC 3.95.040(21)(c)(i), (ii), (iii), (iv), (v), (vi), and (vii) when such sales or charges are for property, labor and services which are used or consumed in whole or in part by such persons in the performance of any activity defined as a “sale at retail” or “retail sale” even though such property, labor and services may be resold after such use or consumption. Nothing contained in this section shall be construed to modify CMC 3.95.040(21)(a) and nothing contained in CMC 3.95.040(21)(a) shall be construed to modify this subsection.
- (d) “Sale at retail” or “retail sale” shall also include the providing of competitive telephone service to consumers.
- (e) “Sale at retail” or “retail sale”:

- (i) “Sale at retail” or “retail sale” shall also include the sale of prewritten software other than a sale to a person who presents a resale certificate under RCW 82.04.470, regardless of the method of delivery to the end user. For the purposes of this section, the sale of prewritten computer software includes the sale of or charge made for a key or an enabling or activation code, where the key or code is required to activate prewritten computer software and put the software into use. There is no separate sale of the key or code from the prewritten computer software, regardless of how the sale may be characterized by the vendor or by the purchaser. The term “sale at retail” or “retail sale” does not include the sale of or charge made for:
- (A) Custom software; or
 - (B) The customization of prewritten software.
- (ii) The term also includes the charge made to consumers for the right to access and use prewritten computer software, where possession of the software is maintained by the seller or a third party, regardless of whether the charge for the service is on a per use, per user, per license, subscription, or some other basis.
- (A) The service described in CMC 3.95.040(21)(e)(ii) includes the right to access and use prewritten software to perform data processing.
 - (B) The service described in CMC 3.95.040(21)(e)(ii) includes the right to access and use prewritten software to perform data processing.
- (f) “Sale at retail” or “retail sale” shall also include the sale of or charge made for labor and services rendered in respect to the building, repairing, or improving of any street, place, road, highway, easement, right of way, mass public transportation terminal or parking facility, bridge, tunnel, or trestle which is owned by a municipal corporation or political subdivision of the state, the State of Washington, or by the United States and which is used or to be used primarily for foot or vehicular traffic including mass transportation vehicles of any kind.
- (g) “Sale at retail” or “retail sale” shall also include the sale of or charge made for an extended warranty to a consumer. For purposes of this subsection, “extended warranty” means an agreement for a specified duration to perform the replacement or repair of tangible personal property at no additional charge or a reduced charge for tangible personal property, labor, or both, or to provide indemnification for the replacement or repair of tangible personal property, based on the occurrence of specified events. The term “extended warranty” does not include an agreement, otherwise meeting the definition of extended warranty in this subsection, if no separate charge is made for the agreement and the value of the agreement is included in the sales price of the tangible personal property covered by the agreement.
- (h) “Sale at retail” or “retail sale” shall also include the sale of or charge made for labor and services rendered in respect to the constructing, repairing, decorating, or improving of

new or existing buildings or other structures under, upon, or above real property of or for the United States, any instrumentality thereof, or a county or city housing authority created pursuant to Chapter 35.82 RCW, including the installing, or attaching of any article of tangible personal property therein or thereto, whether or not such personal property becomes a part of the realty by virtue of installation (government contracting).

(i) “Sale at retail” or “retail sale” shall not include the sale of services or charges made for the clearing of land and the moving of earth of or for the United States, any instrumentality thereof, or a county or city housing authority. Nor shall the term include the sale of services or charges made for cleaning up for the United States, or its instrumentalities, radioactive waste and other byproducts of weapons production and nuclear research and development.

(j) “Sale at retail” or “retail sale” shall not include the sale of or charge made for labor and services rendered for environmental remedial action.

(k) “Sale at retail” or “retail sale” shall also include the following sales to consumers of digital goods, digital codes, and digital automated services:

(i) Sales in which the seller has granted the purchaser the right of permanent use;

(ii) Sales in which the seller has granted the purchaser a right of use that is less than permanent;

(iii) Sales in which the purchaser is not obligated to make continued payment as a condition of the sale; and

(iv) Sales in which the purchaser is obligated to make continued payment as a condition of the sale.

A retail sale of digital goods, digital codes, or digital automated services under CMC 3.95.040(21)(k) includes any services provided by the seller exclusively in connection with the digital goods, digital codes, or digital automated services, whether or not a separate charge is made for such services.

For purposes of this subsection, “permanent” means perpetual or for an indefinite or unspecified length of time. A right of permanent use is presumed to have been granted unless the agreement between the seller and the purchaser specifies or the circumstances surrounding the transaction suggest or indicate that the right to use terminates on the occurrence of a condition subsequent.

(l) “Sale at retail” or “retail sale” shall also include the installing, repairing, altering, or improving of digital goods for consumers.

(22) **“Sale at wholesale,” “wholesale sale.”** “Sale at wholesale” or “wholesale sale” means any sale of tangible personal property, digital goods, digital codes, digital automated

services, prewritten computer software, or services described in CMC 3.95.040(21)(e)(ii), which is not a retail sale, and any charge made for labor and services rendered for persons who are not consumers, in respect to real or personal property and retail services, if such charge is expressly defined as a retail sale or retail service when rendered to or for consumers. Sale at wholesale also includes the sale of telephone business to another telecommunications company as defined in RCW 80.04.010 for the purpose of resale, as contemplated by RCW 35.21.715.

(23) **“Services.”** At such time as chapter 82.04 RCW defines “services,” that definition shall apply. Until such time as Chapter 82.04 RCW shall define “services,” “services” means all business activities not defined elsewhere in this section.

(24) **“Taxpayer.”** “Taxpayer” means any “person”, as herein defined, required to have a business license under this chapter or liable for the collection of any tax or fee under this chapter, or who engages in any business or who performs any act for which a tax or fee is imposed by this chapter.

(25) **“Value proceeding or accruing.”** “Value proceeding or accruing” means the consideration, whether money, credits, rights, or other property expressed in terms of money, a person is entitled to receive, or which is actually received or accrued. The term shall be applied, in each case, on a cash receipts or accrual basis according to which method of accounting is regularly employed in keeping the books of the taxpayer.

(26) **“Value of products.”**

(a) The value of products, including by-products, extracted or manufactured, shall be determined by the gross proceeds derived from the sale thereof whether such sale is at wholesale or at retail, to which shall be added all subsidies and bonuses received from the purchaser or from any other person with respect to the extraction, manufacture, or sale of such products or by-products by the seller.

(b) Where such products, including by-products, are extracted or manufactured for commercial or industrial use; and where such products, including by-products, are shipped, transported or transferred out of the City, or to another person, without prior sale or are sold under circumstances such that the gross proceeds from the sale are not indicative of the true value of the subject matter of the sale; the value shall correspond as nearly as possible to the gross proceeds from sales in this state of similar products of like quality and character, and in similar quantities by other taxpayers, plus the amount of subsidies or bonuses ordinarily payable by the purchaser or by any third person with respect to the extraction, manufacture, or sale of such products. In the absence of sales of similar products as a guide to value, such value may be determined upon a cost basis. In such cases, there shall be included every item of cost attributable to the particular article or article extracted or manufactured, including direct and indirect overhead costs. The Director may prescribe rules for the purpose of ascertaining such values.

(c) Notwithstanding CMC 3.95.040(26)(b), the value of a product manufactured or produced for purposes of serving as a prototype for the development of a new or improved

product shall correspond to (a) the retail selling price of such new or improved product when first offered for sale; or (b) the value of materials incorporated into the prototype in cases in which the new or improved product is not offered for sale.

(27) **“Wholesaling.”** “Wholesaling” means engaging in the activity of making sales at wholesale, and is reported under the wholesaling classification.

3.95.050 Imposition of the tax - Tax or fee levied.

(1) Except as provided in CMC 3.95.050(2), 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, 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) 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 0.200 of one percent (0.002). 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.

(b) 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 0.200 of one percent (0.002). 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.

(c) Upon every person engaging within the City in the business of making sales at wholesale, the amount of tax with respect to such business shall be equal to the gross proceeds of such sales of the business without regard to the place of delivery of articles, commodities or merchandise sold, multiplied by the rate of 0.200 of one percent (0.002).

(d) 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, without regard to the place of delivery of articles, commodities or merchandise sold, multiplied by the rate of 0.200 of one percent (0.002).

(e) Upon every person engaging within the City in the business of (i) printing, (ii) both printing and publishing newspapers, magazines, periodicals, books, music, and other printed items, (iii) publishing newspapers, magazines and periodicals, (iv) extracting for hire, and (v) 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 0.200 of one percent (0.002).

(f) 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 0.200 of one percent (0.200).

(g) Upon every other person engaging within the City in any business activity other than or in addition to those enumerated in the above subsections; as to such persons, the amount of tax on account of such activities shall be equal to the gross income of the business multiplied by the rate of 0.200 of one percent (0.200). This subsection includes, among others, and without limiting the scope hereof (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, 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.

(2) The gross receipts tax imposed in this section shall not apply to any person whose gross proceeds of sales, gross income of the business, and value of products, including by-products, as the case may be, from all activities conducted within the City during any calendar year is equal to or less than \$250,000, or is equal to or less than \$62,500 during any quarter if on a quarterly reporting basis.

3.95.060 Multiple activities credit when activities take place in one or more cities with eligible gross receipt taxes.

(1) Persons who engage in business activities that are within the purview of two (2) or more subsections of CMC 3.95.050(1) shall be taxable under each applicable subsection.

(2) Notwithstanding anything to the contrary herein, if imposition of the City's tax would place an undue burden upon interstate commerce or violate constitutional requirements, a taxpayer shall be allowed a credit to the extent necessary to preserve the validity of the City's tax, and still apply the City tax to as much of the taxpayer's activities as may be subject to the City's taxing authority.

(3) To take the credit authorized by this section, a taxpayer must be able to document that the amount of tax sought to be credited was paid upon the same gross receipts used in computing the tax against which the credit is applied.

(4) Credit for persons that sell in the City products that they extract or manufacture. Persons taxable under the retailing or wholesaling classification with respect to selling products in this City shall be allowed a credit against those taxes for any eligible gross receipts taxes paid (a) with respect to the manufacturing of the products sold in the City, and (b) with respect to the extracting of the products, or the ingredients used in the products, sold in the

City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products.

(5) Credit for persons that manufacture products in the City using ingredients they extract. Persons taxable under the manufacturing classification with respect to manufacturing products in this City shall be allowed a credit against those taxes for any eligible gross receipts tax paid with respect to extracting the ingredients of the products manufactured in the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the manufacturing of those products.

(6) Credit for persons that sell within the City products that they print, or publish and print. Persons taxable under the retailing or wholesaling classification with respect to selling products in this City shall be allowed a credit against those taxes for any eligible gross receipts taxes paid with respect to the printing, or the printing and publishing, of the products sold within the City. The amount of the credit shall not exceed the tax liability arising under this chapter with respect to the sale of those products.

3.95.070 Deductions to prevent multiple taxation of manufacturing activities and prior to January 1, 2008, transactions involving more than one city with an eligible gross receipts tax.

(1) Amounts subject to an eligible gross receipts tax in another city that also maintains nexus over the same activity. For taxes due prior to January 1, 2008, a taxpayer that is subject to an eligible gross receipts tax on the same activity in more than one jurisdiction may be entitled to a deduction as follows:

(a) A taxpayer that has paid an eligible gross receipts tax, with respect to a sale of goods or services, to a jurisdiction in which the goods are delivered or the services are provided may deduct an amount equal to the gross receipts used to measure that tax from the measure of the tax owed to the City.

(b) Notwithstanding the above, a person that is subject to an eligible gross receipts tax in more than one jurisdiction on the gross income derived from intangibles such as royalties, trademarks, patents, or goodwill shall assign those gross receipts to the jurisdiction where the person is domiciled (its headquarters is located).

(c) A taxpayer that has paid an eligible gross receipts tax on the privilege of accepting or executing a contract with another city may deduct an amount equal to the contract price used to measure the tax due to the other city from the measure of the tax owed to the City.

(2) Person manufacturing products within and without. A person manufacturing products within the City using products manufactured by the same person outside the City may deduct from the measure of the manufacturing tax the value of products manufactured outside the City and included in the measure of an eligible gross receipts tax paid to the other jurisdiction with respect to manufacturing such products.

3.95.080 Assignment of gross income derived from intangibles.

Gross income derived from the sale of intangibles such as royalties, trademarks, patents, or goodwill shall be assigned to the jurisdiction where the person is domiciled (its headquarters is located).

3.95.090 Allocation and apportionment of income when activities take place in more than one jurisdiction.

Effective January 1, 2008, gross income, other than persons subject to the provisions of Chapter 82.14A RCW, shall be allocated and apportioned as follows:

(1) Gross income derived from all activities other than those taxed as service or royalties under CMC 3.95.050(1)(g), shall be allocated to the location where the activity takes place.

(2) In the case of sales of tangible personal property, the activity takes place where delivery to the buyer occurs.

(3) In the case of sales of digital products, the activity takes place where delivery to the buyer occurs. The delivery of digital products will be deemed to occur at:

(a) The seller's place of business if the purchaser receives the digital product at the seller's place of business;

(b) If not received at the seller's place of business, the location where the purchaser or the purchaser's donee, designated as such by the purchaser, receives the digital product, including the location indicated by instructions for delivery to the purchaser or donee, known to the seller;

(c) If the location where the purchaser or the purchaser's donee receives the digital product is not known, the purchaser's address maintained in the ordinary course of the seller's business when use of this address does not constitute bad faith;

(d) If no address for the purchaser is maintained in the ordinary course of the seller's business, the purchaser's address obtained during the consummation of the sale, including the address of a purchaser's payment instrument, if no other address is available, when use of this address does not constitute bad faith; and

(e) If no address for the purchaser is obtained during the consummation of the sale, the address where the digital good or digital code is first made available for transmission by the seller or the address from which the digital automated service or service described in RCW 82.04.050(2)(g) or (6)(b) was provided, disregarding for these purposes any location that merely provided the digital transfer of the product sold.

(4) If none of the methods in CMC 3.95.090(3) for determining where the delivery of digital products occurs are available after a good faith effort by the taxpayer to apply the methods provided in CMC 3.95.090(3)(a) through CMC 3.95.090(3)(e), then the City and the taxpayer may mutually agree to employ any other method to effectuate an equitable allocation

of income from the sale of digital products. The taxpayer will be responsible for petitioning the city to use an alternative method under CMC 3.95.090(4). The City may employ an alternative method of allocating income from the sale of digital products if the methods provided in CMC 3.95.090(3)(a) through CMC 3.95.090(3)(e) are not available and the taxpayer and the City are unable to mutually agree on an alternative method to effectuate an equitable allocation of income from the sale of digital products.

(5) For purposes of CMC 3.95.090(3)(a) through CMC 3.95.090(3)(e), the following definitions apply:

(a) “Digital automated services,” “digital codes,” and “digital goods” have the same meaning as in RCW 82.04.192;

(b) “Digital products” means digital goods, digital codes, digital automated services, and the services described in RCW 82.04.050(2)(g) and (6)(c); and

(c) “Receive” has the same meaning as in RCW 82.32.730.

(6) Gross income derived from activities taxed as services and other activities taxed under CMC 3.95.050(1)(g), shall be apportioned to the city by multiplying apportionable income by a fraction, the numerator of which is the payroll factor plus the service income factor and the denominator of which is two.

(a) The payroll factor is a fraction, the numerator of which is the total amount paid in the city during the tax period by the taxpayer for compensation and the denominator of which is the total compensation paid everywhere during the tax period. Compensation is paid in the city if:

(i) The individual is primarily assigned within the city; or

(ii) The individual is not primarily assigned to any place of business for the tax period and the employee performs fifty percent or more of his or her service for the tax period in the city; or

(iii) The individual is not primarily assigned to any place of business for the tax period, the individual does not perform fifty percent or more of his or her service in any city and the employee resides in the city.

(b) The service income factor is a fraction, the numerator of which is the total service income of the taxpayer in the city during the tax period, and the denominator of which is the total service income of the taxpayer everywhere during the tax period. Service income is in the city if the customer location is in the city.

(c) Gross income of the business from engaging in an apportionable activity must be excluded from the denominator of the service income factor if, in respect to such activity, at least some of the activity is performed in the City, and the gross income is attributable

CMC 3.95.090(6)(b) to a city or unincorporated area of a county within the United States or to a foreign country in which the taxpayer is not taxable. For purposes of CMC 3.95.090(6)(c), “not taxable” means that the taxpayer is not subject to a business activities tax by that city or county within the United States or by that foreign country, except that a taxpayer is taxable in a city or county within the United States or in a foreign country in which it would be deemed to have a substantial nexus with the city or county within the United States or with the foreign country under the standards in RCW 35.102.050 regardless of whether that city or county within the United States or that foreign country imposes such a tax.

(d) If the allocation and apportionment provisions of CMC 3.95.090(6) do not fairly represent the extent of the taxpayer's business activity in the City, the taxpayer may petition for or the tax administrators may require, in respect to all or any part of the taxpayer's business activity, if reasonable:

- (i) Separate accounting; or
- (ii) The exclusion of any one or more of the factors; or
- (iii) The inclusion of one or more additional factors that will fairly represent the taxpayer's business activity in the city; or
- (iv) The employment of any other method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(e) The party petitioning for, or the tax administrator requiring, the use of any method to effectuate an equitable allocation and apportionment of the taxpayer's income pursuant to CMC 3.95.090(6)(d) must prove by a preponderance of the evidence:

- (i) That the allocation and apportionment provisions of CMC 3.95.090(6) do not fairly represent the extent of the taxpayer's business activity in the city; and
- (ii) That the alternative to such provisions is reasonable.
- (iii) The same burden of proof shall apply whether the taxpayer is petitioning for, or the tax administrator is requiring, the use of an alternative, reasonable method to effectuate an equitable allocation and apportionment of the taxpayer's income.

(f) If the tax administrator requires any method to effectuate an equitable allocation and apportionment of the taxpayer's income, the tax administrator cannot impose any civil or criminal penalty with reference to the tax due that is attributable to the taxpayer's reasonable reliance solely on the allocation and apportionment provisions of CMC 3.95.090(6).

(g) A taxpayer that has received written permission from the tax administrator to use a reasonable method to effectuate an equitable allocation and apportionment of the

taxpayer's income shall not have that permission revoked with respect to transactions and activities that have already occurred unless there has been a material change in, or a material misrepresentation of, the facts provided by the taxpayer upon which the tax administrator reasonably relied in approving a reasonable alternative method.

- (7) The definitions in this subsection apply throughout this section.
- (a) **“Apportionable income”** means the gross income of the business taxable under the service classifications of a city's gross receipts tax, including income received from activities outside the city if the income would be taxable under the service classification if received from activities within the city, less any exemptions or deductions available.
- (b) **“Business activities tax”** means a tax measured by the amount of, or economic results of, business activity conducted in a city or county within the United States or within a foreign country. The term includes taxes measured in whole or in part on net income or gross income or receipts. “Business activities tax” does not include a sales tax, use tax, or a similar transaction tax, imposed on the sale or acquisition of goods or services, whether or not denominated on a gross receipts tax or a tax imposed on the privilege of doing business.
- (c) **“Compensation”** means wages, salaries, commissions, and any other form of remuneration paid to individuals for personal services that are or would be included in the individual's gross income under the federal internal revenue code.
- (d) **“Customer”** means a person or entity to whom the taxpayer makes a sale or renders services or from whom the taxpayer otherwise receives gross income of the business.
- (e) **“Customer location”** means the following:
- (i) For a customer not engaged in business, if the service requires the customer to be physically present, where the service is performed.
- (ii) For a customer not engaged in business, if the service does not require the customer to be physically present:
- (A) The customer's residence; or
- (B) If the customer's residence is not known, the customer/s billing/ mailing address.
- (iii) For a customer engaged in business:
- (A) Where the services are ordered from;
- (B) At the customer's billing/ mailing address if the location from which the services are ordered is not known; or

(C) At the customer's commercial domicile if none of the above are known.

(f) **“Individual”** means any individual who, under the usual common law rules applicable in determining the employer-employee relationship, has the status of an employee of that taxpayer.

(g) **“Primarily assigned”** means the business location of the taxpayer where the individual performs his or her duties.

(h) **“Service-taxable income”** or **“service income”** means gross income of the business subject to tax under either the service or royalty classification.

(i) **“Tax period”** means the calendar year during which tax liability is accrued. If taxes are reported by a taxpayer on a basis more frequent than once per year, taxpayers shall calculate the factors for the previous calendar year for reporting in the current calendar year and correct the reporting for the previous year when the factors are calculated for that year, but not later than the end of the first quarter of the following year.

(8) Assignment or apportionment of revenue under this Section shall be made in accordance with and in full compliance with the provisions of the interstate commerce clause of the United States Constitution where applicable.

3.95.100 Allocation and apportionment of printing and publishing income when activities take place in more than one jurisdiction.

Notwithstanding RCW 35.102.130, effective January 1, 2008, gross income from the activities of printing, and of publishing newspapers, periodicals, or magazines, shall be allocated to the principal place in this state from which the taxpayer's business is directed or managed. As used in this section, until December 31, 2023, the activities of printing, and of publishing newspapers, periodicals, or magazines, have the same meanings as attributed to those terms in RCW 82.04.280(1) by the Department of Revenue. Beginning January 1, 2024, until January 1, 2034, as used in this section, the activities of printing, and of publishing newspapers and periodicals or magazines are those activities to which the exemption in RCW 82.04.759 and the tax rate in RCW 82.04.280(1)(a) applies.

3.95.110 Exemptions.

(1) **Public utilities.** This chapter shall not apply to any person in respect to a business activity with respect to which tax liability is specifically imposed under the provisions of Chapter 3.70 CMC.

(2) **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.

(3) **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.

(4) **Employees.**

(a) 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 that are defined in the Internal Revenue Code, as hereafter amended.

(b) A booth renter is an independent contractor for purposes of this chapter.

(5) **Amounts derived from sale 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 thirty (30) days or longer.

(6) **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.

(7) **Amounts derived from manufacturing, selling or distributing motor vehicle fuel.** This chapter shall not apply to the 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.

(8) **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.

(9) **Casual and isolated sales.** This chapter shall not apply to the gross proceeds derived from casual or isolated sales.

(10) **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 fourteen (14) days to reimburse in kind a previous accommodation sale by the buyer to the seller.

(11) **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.

(12) **City activities.** The City of Covington is exempt from the tax levied by this chapter.

(13) **Nonprofit activities.** This chapter shall not apply to nonprofit organizations exempt from federal income tax under Section 501(c)(3) of the Internal Revenue Code, as hereafter amended, except with respect to retail sales of such person; provided, however, that the exemption set forth in the foregoing provision of the CMC 3.95.110(13) shall not apply to medical services, including a hospital, as defined in Chapter 70.41. RCW

3.95.120 Deductions. In computing the business and occupation tax imposed under this chapter, there may be deducted from the measure of tax the following items:

(1) **Receipts from tangible personal property delivered outside the State.** In computing tax, there may be deducted from the measure of tax under retailing or wholesaling amounts derived from the sale of tangible personal property that is delivered by the seller to the buyer or the buyer's representative at a location outside the State of Washington.

(2) **Cash discount taken by purchaser.** In computing tax, there may be deducted from the measure of tax the cash discount amounts actually taken by the purchaser. This deduction is not allowed in arriving at the taxable amount under the extracting or manufacturing classifications with respect to articles produced or manufactured, the reported values of which, for the purposes of this tax, have been computed according to the "value of product" provisions.

(3) **Credit losses of accrual basis taxpayers.** In computing tax, there may be deducted from the measure of tax the amount of credit losses actually sustained by taxpayers whose regular books of account are kept upon an accrual basis.

(4) **Constitutional prohibitions.** In computing tax, there may be deducted from the measure of the tax amounts derived from business which the City is prohibited from taxing under the Constitution of the State of Washington or the Constitution of the United States.

(5) **Receipts from the sale of tangible personal property and retail services delivered outside the city but within Washington.** Effective January 1, 2008, amounts included in the gross receipts reported on the tax return derived from the sale of tangible personal property delivered to the buyer or the buyer's representative outside the City but within the State of Washington may be deducted from the measure of tax under the retailing, retail services, or wholesaling classification.

(6) **Professional employer services.** In computing the tax, a professional employer organization may deduct from the calculation of gross income the gross income of the business derived from performing professional employer services that is equal to the portion of the fee charged to a client that represents the actual cost of wages and salaries, benefits, workers' compensation, payroll taxes, withholding, or other assessments paid to or on behalf of a covered employee by the professional employer organization under a professional employer agreement.

(7) **Interest on investments or loans secured by mortgages or deeds of trust.** In computing tax, to the extent permitted by Chapter 82.14A RCW, there may be deducted from the measure of tax by those engaged in banking, loan, security or other financial businesses, amounts derived from interest received on investments or loans primarily secured by first mortgages or trust deeds on non-transient residential properties.

3.95.130 Tax part of overhead.

It is not the intention of this chapter that the taxes or fees herein levied upon persons engaging in business be construed as taxes or fees upon the purchasers or customer, but that such taxes or fees shall be levied upon, and collectible from, the person engaging in the business activities herein designated and that such taxes or fees shall constitute a part of the cost of doing business of such persons.

3.95.140 Severability clause.

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.

Exhibit B

CHAPTER 3.96 BUSINESS AND OCCUPATION TAX ADMINISTRATIVE PROVISIONS

Sections:

- 3.96.010 Purpose.
- 3.96.020 Application of chapter stated.
- 3.96.030 Definitions.
- 3.96.040 Definitions – References to Chapter 82.32 RCW.
- 3.96.050 Registration/license requirements.
- 3.96.060 When due and payable – Reporting Periods – Monthly, quarterly, and annual returns – Threshold provisions or relief from filing requirements – Computing time periods – Failure to file returns.
- 3.96.070 Payment Methods – Mailing returns or remittances – Time extension – Deposits – recording payments – Payment must accompany return – NSF checks.
- 3.96.080 Records to be preserved – Examination – Estoppel to question assessment.
- 3.96.090 Accounting methods.
- 3.96.100 Public work contracts – Payment of fee and tax before final payment for work.
- 3.96.110 Underpayment of Tax, Interest, or Penalty – Interest.
- 3.96.120 Time in which assessment may be made.
- 3.96.130 Over payment of tax, penalty, or interest – Credit or refund – Interest rate – Statute of limitations.
- 3.96.140 Late payment – Disregard of written instructions – Evasion – Penalties.
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- 3.96.260 Suspension or revocation of business registration.
- 3.96.270 Closing agreement provisions.
- 3.96.280 Charge-off of uncollectible taxes.

3.96.010 Purpose.

The purpose of this chapter is to provide for the administrative procedures for the Business and Occupation Tax as codified in Chapter 3.95 CMC, setting administrative fees and prescribing penalties for noncompliance with the provisions of this chapter.

3.96.020 Application of chapter stated.

The provisions of this chapter shall apply with respect to the taxes imposed under Chapter 3.95 CMC and under other titles, chapters, and sections in such manner and to such extent as indicated in each such title, chapter, or section.

3.95.030 Definitions.

For purposes of this chapter, the definitions contained in Chapter 3.95 CMC shall apply equally to the provisions of this chapter unless the term is defined otherwise in this chapter. In addition, the following definitions shall apply:

- (1) **“Reporting period”** means:
 - (a) A one-month period beginning the first day of each calendar month (monthly); or
 - (b) A three-month period beginning the first day of January, April, July or October of each year (quarterly); or
 - (c) A twelve-month period beginning the first day of January of each year (annual).
- (2) **“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.
- (3) **“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.
- (4) **“Tax year”** or **“taxable year”** means the calendar year.

3.96.040 Definitions – References to Chapter 82.32 RCW.

Where provisions of Chapter 82.32 RCW are incorporated in CMC 3.96.110 of this Title, “Department” as used in the RCW shall refer to the “Director” as defined in CMC 3.96.060(4) and “warrant” as used in the RCW shall mean “citation or criminal complaint.”

3.96.050 Business 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 CMC 5.10.030.

3.96.060 When due and payable – Reporting periods – Monthly, quarterly, and annual returns – Threshold provisions or relief from filing requirements – Computing time periods – Failure to file returns.

(1) Other than any annual license fee or registration fee assessed under this chapter, the tax imposed by this chapter shall be due and payable in quarterly installments. At the Director's discretion, businesses may be assigned to a monthly or annual reporting period depending on the tax amount owing or type of tax. Effective January 1, 2021, tax payments are due on or before the time as provided in RCW 82.32.045(1), (2), and (3).

(2) Taxes shall be paid as provided in this chapter and accompanied by a return on 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.

(3) Tax returns must be filed and returned by the due date whether or not any tax is owed.

(4) For purposes of the tax imposed by Chapter 3.95 CMC, any person whose value of products, gross proceeds of sales, or gross income of the business, subject to tax after all allowable deductions, is equal to or less than Sixty-Two Thousand Five Hundred Dollars (\$62,500) in the current quarter, shall file a return, declare no tax due on their return, 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.

(5) 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.

(6) 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.

(7) 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.

3.96.070 Payment methods – Mailing returns or remittances – Time extension – Deposits – Recording payments – Payment must accompany return – NSF checks.

(1) Taxes shall be paid to the Director in United States currency by bank draft, certified check, cashier's check, personal check, money order, cash, or by wire transfer 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.

(2) 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.

(3) If a written request is received prior to the due date, the Director, for good cause, may grant, in writing, additional time within which to make and file returns.

(4) 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.

(5) 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.

(6) 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 “non-sufficient funds” charge of twenty dollars (\$20.00) is received by the Director. Any license issued upon payment with an NSF check will be considered void and shall be returned to the Director. No license shall be reissued until payment (including the twenty dollar (\$20.00) NSF fee) is received.

(7) 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 filing returns and making payment of the taxes or fees, when and as due under this chapter.

3.96.080 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 five (5) 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.

(1) If a person does not keep the necessary books and records within the City, it shall be sufficient if such person (a) produces within the City such books and records as may be required by the Director, or (b) 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.

(2) Any person who fails, or refuses a Director 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 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.

3.96.090 Accounting methods.

(1) 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.

(2) The taxes imposed and the returns required hereunder shall be upon a calendar year basis.

3.96.100 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.

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

(1) 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 of the additional amount, which shall become due and shall be paid within thirty (30) days from the date of the notice, or within such time as the Director may provide in writing.

(2) For tax periods after December 31, 2004, the Director shall compute interest in accordance with RCW 82.32.050 as it now exists or as it may be amended.

(3) If CMC 3.96.110(2) is held to be invalid, then the provisions of RCW 82.32.050 existing at the effective date of this ordinance shall apply.

3.96.120 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:

(1) 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;

(2) Against a person that has committed fraud or who misrepresented a material fact; or

(3) Against a person that has executed a written waiver of such limitations.

3.96.130 Over payment of tax, penalty, or interest – Credit or refund – Interest rate – Statute of limitations.

(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 CMC 3.96.130(2), no refund or credit shall be made for taxes, penalties, or interest paid more than four (4) 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 CMC 3.96.130(3), upon the filing with the Director a certified copy of the order or judgment of the court.

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

(1) If payment of any tax due on a return to be filed by a taxpayer is not received by the Director by the due date, the Director shall add a penalty in accordance with RCW 82.32.090(1), as it now exists or as it may be amended.

(2) If the Director determines that any tax has been substantially underpaid as defined in RCW 82.32.090(2), there shall be added a penalty in accordance with RCW 82.32.090(2), as it now exists or as it may be amended.

(3) If a citation or criminal complaint is issued by the Director for the collection of taxes, fees, assessments, interest or penalties, there shall be added thereto a penalty in accordance with RCW 82.32.090(3), as it now exists or as it may be amended.

(4) If the Director finds that a person has engaged in any business or performed any act upon which a tax is imposed under this title and that person has not obtained from the Director a license as required by City of Covington, the Director shall impose a penalty in accordance with RCW 82.32.090(4), as it now exists or as it may be amended. No penalty shall be imposed under CMC 3.96.140(4) if the person who has engaged in business without a license obtains a license prior to being notified by the Director of the need to be licensed.

(5) If the Director determines that all or any part of a deficiency resulted from the taxpayer's failure to follow specific written tax reporting instructions, there shall be assessed a penalty in accordance with RCW 82.32.090(5), as it now exists or as it may be amended.

(6) If the Director finds that all or any part of the deficiency resulted from an intent to evade the tax payable, the Director shall assess a penalty in accordance with RCW 82.32.090(5), as it now exists or as it may be amended.

(7) The penalties imposed under CMC 3.96.140.(1) through (5) 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.

(8) 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.

(9) For the purposes of this section, “return” means any document a person is required by the City of Covington 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.

(10) If incorporation of future changes to RCW 82.32.090 into the Covington Municipal Code is deemed invalid, then the provisions of RCW 82.32.090 existing at the time this ordinance is effective shall apply.

3.96.150 Cancellation of penalties.

- (1) The Director may cancel any penalties imposed under CMC 3.96.140(1) 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 CMC 3.96.150(3).
- (2) A request for cancellation of penalties must be received by the Director within thirty (30) days after the date the Director mails 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.
- (3) The Director may cancel the penalties in CMC 3.96.140(1) one time if a person:
 - (a) Is not currently licensed and filing returns;
 - (b) Was unaware of its responsibility to file and pay tax; and
 - (c) Obtained business licenses and filed past due tax returns within thirty (30) days after being notified by the Director.
- (4) The Director shall not cancel any interest charged upon amounts due.

3.96.160 Taxpayer quitting business – Liability of successor.

- (1) 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 ten (10) days thereafter, make a return and pay the tax due.
- (2) 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 (6) 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.
- (3) 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.

(4) Notwithstanding the above, if a successor gives written notice to the Director of the acquisition, and the Director does not within six (6) 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.

3.96.170 Administrative appeal.

(1) **Correction of tax.** - Any person, except one who has failed to comply with CMC 3.96.080, aggrieved by the amount of the tax, penalty, or interest assessed by the Director pursuant to this chapter, or by the denial of a refund by the Director, may request a correction and conference for review of the assessment or denial of a refund. Such request must be made within thirty (30) calendar days from the date on which such person was issued notice of the assessment or refund denial, or within the period covered by an extension of the due date granted by the Director. The request for correction must state the grounds for the request, including a detailed explanation of why the amount of the tax determined to be due by the Director was incorrect. Interest and penalties shall continue to accrue during the Director's review of a request for a correction, except to the extent that the Director later determines that a tax assessment was too high or the delay in issuing a determination is due to unreasonable delays caused by the Director. The Director shall make a final determination regarding the assessment or refund denial and shall notify the taxpayer of the Director's determination within sixty (60) days after the conference, unless otherwise notified in writing by the Director. Such determination shall be subject to appeal pursuant to CMC 3.96.170(2). 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, and no appeal to the hearing examiner shall be allowed.

(2) **Appeal.** The appellant, if aggrieved by the decision of the Director issued under subsection A of this section, may then appeal to the City Hearing Examiner within thirty (30) calendar days of the date the administrative decision is mailed to the appellant. If no appeal is filed within the time period provided herein, the assessment covered by such notice shall become final and immediately due and payable. No refund request may be made for the audit period covered in that assessment. Failure to follow the appeal procedures in this section shall preclude the taxpayer's right to appeal.

The notice of appeal must be accompanied by an Appeal Fee in the amount of \$300, or as may be amended in the City's fee resolution, and must contain the following information in writing:

1. The name, address, phone number, and UBI of the taxpayer; and
2. A statement identifying the determination of the Director from which the appeal is taken; and
3. A statement setting forth the grounds upon which the appeal is taken and identifying specific errors the Director is alleged to have made in making the determination; and
4. A statement identifying the requested relief from the determination being appealed.

(3) Upon timely filing of a notice of appeal, the Director shall schedule a hearing on the appeal before the City's Hearing Examiner. The hearing shall be conducted no later than thirty (30) days from the date of the notice of appeal, unless an extension is agreed to by the appellant or otherwise ordered by the Hearing Examiner for good cause shown. Notice of the hearing and the appeal shall be given to the appellant by certified mail at least five (5) days prior to the date of the hearing.

(4) The hearing shall be governed by the City of Covington's Hearing Examiner's procedural rules. The hearing shall be de novo. The decision of the City's Hearing Examiner shall be based upon a preponderance of the evidence. The burden of proof shall be on the appellant. The Hearing Examiner may affirm, reverse or modify the Director's decision.

(5) Within ninety (90) business days, excluding holidays recognized by the City of Covington, from the date of the hearing on an appeal under this section, the Hearing Examiner shall issue a written decision which shall set forth the reasons therefor.

(6) Interest and/or penalties shall continue to accrue on all unpaid amounts, in accordance with CMC 3.96.110 and CMC 3.27.140, 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 CMC 3.96.130.

3.96.180 Judicial review of administrative appeal decision.

After first exhausting the right of administrative appeal set forth in this chapter, 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, in accordance with the procedure set forth in Chapter 7.16 RCW, other applicable law, and court rules, within twenty-one (21) calendar days of the date of the decision of the hearing examiner. The City shall have the same right of review from the administrative decision of the hearing examiner as does a taxpayer. The decision of the hearing examiner shall be final and conclusive unless review is sought in compliance with this section.

3.96.190 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.

3.96.200 Ancillary allocation authority of director.

The Director is authorized to enter into agreements with other Washington cities which impose an "eligible gross receipts tax."

(1) To conduct an audit or joint audit of a taxpayer by using an auditor employed by the City of Covington, 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.

(2) 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.

(3) 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.

3.96.210 Mailing of notices.

Any notice required by this chapter to be mailed to any taxpayer or licensee shall be sent by regular mail, addressed 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 mailed 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 address.

3.96.220 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 Covington except as herein otherwise expressly provided.

3.96.230 Public disclosure – Confidentiality – Information sharing.

(1) For purposes of this section

(a) “Disclose” means to make known to any person in any manner whatever, a return or tax information.

(b) “Tax information” means:

(i) A taxpayer's identity;

(ii) 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;

(iii) Whether the taxpayer's return was, is being, or will be examined or subject to other investigation or processing; or

(iv) 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 Chapter 3.95 CMC 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.

(c) “City agency” means every City office, department, division, bureau, board, commission, or other City agency.

(d) “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.

(2) 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.

(3) This section does not prohibit the Director from:

(a) Disclosing such return or tax information in a civil or criminal judicial proceeding or an administrative proceeding:

(i) In respect of any tax imposed under Chapter 3.95 CMC if the taxpayer or its officer or other person liable under this title is a party in the proceeding; or

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

(b) Disclosing, subject to such requirements and conditions as the Director prescribes by rules adopted pursuant to CMC 3.96.190, 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 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;

(c) Publishing statistics so classified as to prevent the identification of particular returns or reports or items thereof;

(d) 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;

(e) Permitting the City's records to be audited and examined by the proper state officer, his or her agents and employees;

(f) 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;

(g) 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;

(h) 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;

(i) Publishing or otherwise disclosing the text of a written determination designated by the director as a precedent pursuant to RCW 82.32.410;

(j) 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;

(k) 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;

(l) 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;

(m) 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;

(n) Disclosing to a person against whom the department has asserted liability as a successor under CMC 3.96.160 return or tax information pertaining to the specific business of the taxpayer to which the person has succeeded;

(o) Disclosing real estate excise tax affidavit forms filed under Chapter 3.15 CMC in the possession of the City, including real estate excise tax affidavit forms for transactions exempt or otherwise not subject to tax;

(p) 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.

(4) 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 CMC 3.96.230(4).

(a) The disclosure must be in connection with the 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 department may disclose return or tax information such as invoices, contracts, bills, statements, resale or exemption certificates, or checks. However, the 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.

(b) Before disclosure of any tax return or tax information under CMC 3.96.230(4), 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 CMC 3.96.230(4) until the time period allowed in CMC 3.96.230(4)(c) has expired or until the court has ruled on any challenge brought under CMC 3.96.230(4)(c).

(c) The person in possession of the data, materials, or documents to be disclosed by the department has twenty (20) days from the receipt of the written request required under CMC 3.96.230(4)(b) 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:

(i) 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;

(ii) The production of the data, materials, or documents sought would be unduly burdensome or expensive, taking into account the needs of the department, the amount in controversy, limitations on the petitioner's resources, and the importance of the issues at stake; or

(iii) The data, materials, or documents sought for disclosure contain trade secret information that, if disclosed, could harm the petitioner.

(d) 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.

(e) Requesting information under CMC 3.96.230(4)(b) that may indicate that a taxpayer is under investigation does not constitute a disclosure of tax return or tax information under this section.

(5) Service of a subpoena issued by the court or under Chapter 2.25 CMC 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 2.25 CMC may disclose the existence or content of the subpoena to that person's legal counsel.

(6) 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 CMC 3.96.230(3)(d), (e), (f), (g), (h), (i), or (k) 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.

3.96.240 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 Covington 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.

3.96.250 Unlawful actions – Violation – Penalties.

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

- (a) To violate or fail to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the Director;
- (b) To make any false statement on any license application or tax return;
- (c) To aid or abet any person in any attempt to evade payment of a license fee or tax;
- (d) 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;
- (e) To testify falsely in any investigation, audit, or proceeding conducted pursuant to this Chapter.

(2) 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.

(3) 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.

3.96.260 Suspension or revocation of business license.

See Chapter 5.10 CMC.

3.96.270 Closing 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:

(1) The case shall not be reopened as to the matters agreed upon, or the agreement modified, by the Director or the taxpayer, and

(2) 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.

3.96.280 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.

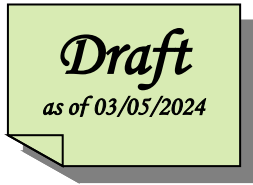
**DISCUSSION OF
FUTURE AGENDA ITEMS:**

5:15 – 6:00 p.m., Wednesday, March 20, 2024
Optional Reception Prior to Meeting

6:00 p.m., Wednesday, March 20, 2024 Special Meeting
Joint Study Session with Kent School District Board
(agenda pending)

6:00 p.m., Tuesday, March, 26, 2024 Special Meeting
Study Session: Code Compliance
(draft agenda attached)

7:00 p.m., Tuesday, March 26, 2024 Regular Meeting
(draft agenda attached)



**CITY COUNCIL SPECIAL MEETING
STUDY SESSION AGENDA**

www.covingtonwa.gov

Tuesday, March 26, 2024
6:00 p.m.

Covington City Hall
Council Chambers, 16720 SE 271st Street, Covington and
Telephonically/Virtually via Zoom Platform

In compliance with state law, city council special and regular meetings will be held in a hybrid format with in-person, telephonic, and virtual options for public viewing and participation.

This special meeting will be held in-person and virtually/telephonically as follows:

Join In Person: Covington City Hall, Council Chambers, 16720 SE 271st Street, Covington, WA 98042

Join Online: <https://us02web.zoom.us/j/89002439681?pwd=VXBiWmVnSXdYVDJMbEJiVGg2WIRhZz09>

Passcode: CovCouncil

Join by Phone: 253-215-8782

Webinar ID: 890 0243 9681

Passcode: 5108335955

GENERAL INFORMATION:

The study session is an informal meeting involving discussion between and among the City Council, Commissioners, and city staff regarding policy issues. Study sessions may involve presentations, feedback, brainstorming, etc., regarding further work to be done by the staff on key policy matters.

CALL CITY COUNCIL SPECIAL MEETING TO ORDER

ROLL CALL

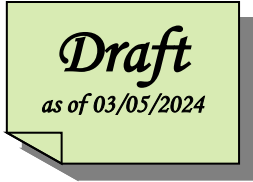
ITEMS FOR DISCUSSION

1. Code Compliance

ADJOURN

Americans with Disabilities Act – reasonable accommodations provided upon request a minimum of 24 hours in advance (253-480-2400).

****Note* A Regular Council meeting will follow at approximately 7:00 p.m.***



CITY COUNCIL REGULAR MEETING AGENDA

www.covingtonwa.gov

Tuesday, March 26, 2024
7:00 p.m.

Covington City Hall
Council Chambers, 16720 SE 271st Street, Suite 100, Covington and
Telephonically/Virtually via Zoom Platform

Note: A Study Session is scheduled from 6:00 to 7:00 p.m.

In compliance with state law, city council special and regular meetings will be held in a hybrid format with in-person, telephonic, and virtual options for public viewing and participation.

This regular meeting will be held in-person and virtually/telephonically as follows:

Join In Person: Covington City Hall, Council Chambers, 16720 SE 271st Street, Covington, WA 98042

Join Online: <https://us02web.zoom.us/j/89002439681?pwd=VXBiWmVnSXdYVDJMbEJiVGg2WIRhZz09>
Passcode: CovCouncil

Join by Phone: 253-215-8782
Webinar ID: 890 0243 9681
Passcode: 5108335955

CALL CITY COUNCIL REGULAR MEETING TO ORDER

CALL/PLEDGE OF ALLEGIANCE

APPROVAL OF AGENDA

REPORTS OF COMMISSIONS

- Economic Development Council
- Youth Council
- Arts Commission
- Equity, Cultural, and Social Justice Commission
- Human Services Commission
- Parks & Recreation Commission
- Planning Commission

PUBLIC COMMUNICATION

- International Exchange Student Day (Kentlake & Kentwood High Schools)

RECEPTION TO WELCOME EXCHANGE STUDENTS AND TEACHERS

PUBLIC COMMENT Speakers will state their name, address, and organization. Comments are directed to the City Council, not the audience or staff. Comments are to be related to city business. Comments are not intended for conversation or debate and are limited to no more than four minutes per speaker. For attendees participating virtually, click the “raise hand” button in Zoom. For attendees participating by phone, dial *9 to raise your hand. Once the City grants you permission to speak, press “unmute” if participating virtually or dial *6 to “unmute” if participating by phone.

NOTICE to all participants: Pursuant to state law, RCW 42.17A.555, campaigning for any ballot measure or candidate in City Hall and/or during any portion of the council meeting, including the audience comment portion of the meeting, is PROHIBITED.

APPROVE CONSENT AGENDA

- C-1. Minutes: February 27, 2024 Study Session Minutes; February 27, 2024 Regular Meeting Minutes; March 12, 2024 Study Session Minutes; and March 12, 2024 Special (Interview) & Regular Meeting Minutes (Bates)
- C-2. Vouchers (Parker)
- C-3. Consider Authorizing City Manager to Execute and Agreement with Springbrook Holding Company, LLC for Implementation of Business Tax Subscription Module (Parker)

NEW BUSINESS

- 1. Jenkins Creek Trail Project Update and Discussion of Preferred Alignments (Newton)
- 2. Consider Approval of Funding Human Services Needs Assessment (Johnston)
- 3. Johnson and Johnson Opioid Settlement (Orthmann)
- 4. Review 2024 Summit Action Items List (Bolti)
- 5. Review Strategic Plan (Council)

FUTURE AGENDA ITEMS

COUNCIL/STAFF COMMENTS

PUBLIC COMMENT See guidelines on public comments in first Public Comment section above

EXECUTIVE SESSION – if needed

ADJOURN

Americans with Disabilities Act – reasonable accommodations provided upon request a minimum of 24 hours in advance (253-480-2400).