Ordinance No. 122916

Council Bill No. 116457

AN ORDINANCE relating to revenues of the City's General Fund needed to implement a court order;increasing the fee or tax on persons selling or furnishing water and amending Seattle Municipal Code Section 5.48.050 in connection therewith.

Related Legislation File:

Date Introduced and Referred: 2-9-09	To: (committee): Finance and Budget
Date Re-referred:	To: (committee):
Date Re-referred:	To: (committee):
Date of Final Action: 2/17/09	Date Presented to Mayor: 2.18.09
Date Signed by Mayor: 2-23-09	Date Returned to City Clerk: 2-23-09
Published by Title Only / Published in Full Text ✓	Date Vetoed by Mayor:
Date Veto Published:	Date Passed Over Veto:
Date Veto Sustained:	Date Returned Without Signature:

The City of Seattle – Legislative Department

Council Bill/Ordinance sponsored by: Godden

Committee Action:

Date	Recommendation	Vote
	Pass as amended (e) LM	
	Y: JG, SC, TB, RM, RC, TR	
	N: BH	

This file is complete and ready for presentation to Full Council.

Full Council Action:

Date	Decision	Vote
2/17/09	Passed as amended (e) LM	7-1 (BH) (JD excused)

ORDINANCE 122916

AN ORDINANCE relating to revenues of the City's General Fund needed to implement a court order; increasing the fee or tax on persons selling or furnishing water and amending Seattle Municipal Code Section 5.48.050 in connection therewith.

WHEREAS, the City of Seattle was engaged in a lawsuit, *Lane v. City of Seattle, et al*, 164 Wn.2d 875, 194 P.3d 977 (2008) ("*Lane*"), involving payment for fire hydrants; and

WHEREAS, the Amended Order and Final Judgment on Art and Fire Hydrant Claims in *Lane* (the "Order") requires Seattle Public Utilities to refund the amount collected from water ratepayers for fire hydrants from March 2002 through December 2004, with interest; and

WHEREAS, the Order requires the City's General Fund to reimburse Seattle Public Utilities for a portion of the refund to be made to water ratepayers; and

WHEREAS, in order to provide the General Fund with sufficient funds to make this reimbursement, the City desires to raise the tax rate on persons in the business of selling or furnishing water from March 31, 2009 through December 31, 2010; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Subsection C of Seattle Municipal Code Section 5.48.050 is amended as follows:

SMC 5.48.050 Occupations subject to tax -- Amount.

There are levied upon, and shall be collected from everyone, including The City of Seattle, on account of certain business activities engaged in or carried on, annual license fees or occupation taxes in the amount to be determined by the application of rates given against gross income as follows:

* * *

C. Upon everyone, including The City of Seattle, engaged in or carrying on the business of selling or furnishing water for hire to consumers, a fee or tax equal to ((~~fifteen and fifty-four one hundredths (15.54) percent of~~)) the total gross income from such retail business in the City multiplied by the following rates:

Effective through March 30, 2009, a rate of fifteen and fifty-four one hundredths (15.54) percent;

Effective March 31, 2009 through December 31, 2010, a rate of nineteen and eighty-seven one hundredths (19.87) percent; and

Effective January 1, 2011, a rate of fifteen and fifty-four one hundredths (15.54) percent;

Provided ((~~provided~~)) that as to The City of Seattle in the conduct of its municipal water utility, such tax shall be applicable to the business of such utility done without, as well as within, the City.

* * *

Section 2. This ordinance is subject to the referendum procedure specified in RCW 35.21.706, which procedure is exclusive and supersedes all other statutory or charter provisions for initiative or referendum that otherwise might apply. A referendum petition may be filed within seven days of the passage of this ordinance with the filing officer of the City, hereby

designated to be the City Clerk, located on the third floor of City Hall, 600 Fourth Avenue, Seattle, Washington.

Section 3. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

Passed by the City Council the 17th day of February, 2009, and signed by me in open session in authentication of its passage this 17th day of February, 2009.

President of the City Council

Approved by me this 23rd day of February, 2009.

Gregory J. Nickels, Mayor

Filed by me this 23rd day of February, 2009.

City Clerk

(Seal)

CB 116442, CB 116456, and CB 116457
Hydrant Water Rate Surcharge, Utility Tax, and General Subfund Appropriation
Divided Report
For Consideration at Full Council on Tuesday February 17, 2009

In late 2008, the Washington Supreme Court ruled that the City's General Subfund (GF) must repay Seattle Public Utilities (SPU) for fire hydrant costs included in water bills from March 1, 2002 through December 2004. The Court also directed SPU to use the GF payment to make refunds to water customers. The ruling is implemented through a December 2008 Superior Court order (the "Order").

To comply with the Order, the Executive proposed a temporary water rate increase (called a surcharge) that would fund a temporary utility tax increase and other SPU costs associated with the Order. As originally proposed in C.B. 116442, the 143% surcharge would collect $22.7 million in March-April 2009. The surcharge would cover SPU Order-related costs including C.B. 116441's 9.21% increase in the City water utility tax for May-December 2009.

To separate the tax and GF appropriation decisions, the Finance and Budget (F&B) Committee directed that C.B. 116441 be replaced with a utility tax ordinance (C.B. 116457) and a GF appropriation ordinance (C.B. 116456). The F&B Committee also narrowed the alternatives to the Executive proposal down to two options. The Committee approved an option which imposes a 10.2% surcharge that collects $21.2 million from March 31, 2009 through December 31, 2010. The surcharge covers a utility tax increase to 19.87% which generates $14.4 million in GF revenue. It also covers $6.8 million of other SPU Order-related costs which is a $1.5 million reduction compared to the Executive proposal. This option required amendments to both the surcharge ordinance (C.B. 116442) and the utility tax ordinance (C.B. 116457). The option also required approval of the GF appropriation ordinance (C.B. 116456).

The F&B Committee had a divided report on the amended C.B. 116442 (with version 7 reflecting Committee amendments), the amended C.B. 116457 (with version 2 reflecting Committee amendments), and C.B. 116456 version 1:

Yes	6 (Burgess, Clark, Conlin, Godden, McIver, Rasmussen)
No	1 (Harrell)

The reports on this legislation are as follows:

Yes on CB 116442 (as amended), CB 116457 (as amended) and C.B. 116456:
Until January 1, 2005, the City funded fire hydrant services through water rates as did many other Washington cities. Since that time, SPU has billed the General Subfund (GF) and other general government customers for hydrant services. The City made these funding changes quickly after the results of the Okeson street lights lawsuit were known.

CB. 116457

David Reich/DR
SPU Lane Case Tax 2-13 Package FISC
02-17-09
Version 7

Form revised February 6, 2008

FISCAL NOTE FOR NON-CAPITAL PROJECTS

Department:	Contact Person/Phone:	DOF Analyst/Phone:
Seattle Public Utilities	David Reich 386-4027	John McCoy 615-0768

Legislation Title:
AN ORDINANCE relating to revenues of the City's General Fund needed to implement a court order; increasing the fee or tax on persons selling or furnishing water and amending Seattle Municipal Code Section 5.48.050 in connection therewith.

- **Summary of the Legislation:**

The proposed legislation would raise the utility tax for all persons engaged in the business of selling or furnishing water for hire. The purpose is to recover from Seattle Public Utilities approximately $14,400,000 (consisting of $13,553,284 plus interest and administrative costs) that the General Fund must pay the Water Fund under the judgment in *Lane v. City of Seattle, et al*, 164 Wn2d 875 (2008) ("*Lane*").

- **Background:** *(Include brief description of the purpose and context of legislation and include record of previous legislation and funding history, if applicable):*

The legislation arose from the December 5, 2008 "Amended Order and Final Judgment on Art and Fire Hydrant Claims" (the "Order") in *Lane*, which requires SPU to refund to its water customers all fire hydrant costs included in water rates between March 1, 2002 and December 31, 2004. During that period, the cost of fire hydrants was included in residential and commercial water rates. The City changed the way it allocated the cost of fire hydrants in 2005 in response to a similar judgment requiring the cost of streetlights to be paid by the General Fund, not the Light Fund.

The Order requires the City's General Fund to reimburse the Water Fund for a portion of the amounts to be refunded to SPU water customers. The General Fund is required to refund $13,553,284 (through 12/5/08) to the Water Fund with interest at 3.18% per year until payment is made. In order to provide the General Fund with sufficient revenue to make this reimbursement, the City is proposing to raise the water utility tax rate on the business of selling or furnishing water for the period March 31, 2009 through December, 2010.

- *Please check one of the following:*

____ **This legislation does not have any financial implications.** (*Stop here and delete the remainder of this document prior to saving and printing.*)

_X_ **This legislation has financial implications.** *(Please complete all relevant sections that follow.)*

Appropriations: *This table should reflect appropriations that are a direct result of this legislation. In the event that the project/programs associated with this ordinance had, or will have, appropriations in other legislation, please provide details in the Notes section below.*

Fund Name and Number	Department	Budget Control Level*	2009 Appropriation	2010 Anticipated Appropriation
TOTAL			**n/a**	

**See budget book to obtain the appropriate Budget Control Level for your department.*

Notes:

Anticipated Revenue/Reimbursement: Resulting From This Legislation: *This table should reflect revenues/reimbursements that are a direct result of this legislation. In the event that the issues/projects associated with this ordinance/resolution have revenues or reimbursements that were, or will be, received because of previous or future legislation or budget actions, please provide details in the Notes section below the table.*

Fund Name and Number	Department	Revenue Source	2009 Revenue	2010 Revenue
General Subfund (00100)	Finance General	Retail water utility tax	$5,580,000	$7,380,000
Parks and Recreation Fund (10200)	Department of Parks and Recreation	Charter Revenue (retail water utility tax)	$620,000	$820,000
TOTAL			**$6,200,000**	**$8,200,000**

Notes:
The revenues are from the utility tax which is based on SPU billed revenues from March 31, 2009 through December, 2010. The tax rate required to yield this revenue in this period is 19.87%.

Total Regular Positions Created, Modified, Or Abrogated Through This Legislation, Including FTE Impact: *This table should only reflect the actual number of positions affected by this legislation. In the event that positions have been, or will be, created as a result of other legislation, please provide details in the Notes section below the table.*

Position Title and Department	Position # for Existing Positions	Fund Name & #	PT/FT	2009 Positions	2009 FTE	2010 Positions*	2010 FTE*
TOTAL							

** 2010 positions and FTE are total 2010 position changes resulting from this legislation, not incremental changes. Therefore, under 2010, please be sure to include any continuing positions from 2009.*

Notes:
No additional FTEs will be required.

- **Do positions sunset in the future?** *(If yes, identify sunset date):*

N/A

Spending/Cash Flow: *This table should be completed only in those cases where part or all of the funds authorized by this legislation will be spent in a different year than when they were appropriated (e.g., as in the case of certain grants and capital projects). Details surrounding spending that will occur in future years should be provided in the Notes section below the table.*

Fund Name & #	Department	Budget Control Level*	2009 Expenditures	2010 Anticipated Expenditures
TOTAL				

** See budget book to obtain the appropriate Budget Control Level for your department.*

Notes: N/A

- **What is the financial cost of not implementing the legislation?** *(Estimate the costs to the City of not implementing the legislation, including estimated costs to maintain or expand an existing facility or the cost avoidance due to replacement of an existing facility, potential conflicts with regulatory requirements, or other potential costs if the legislation is not implemented.)*

The Amended Order and Final Judgment requires that not later than April 30, 2009, the City's General Fund pay to SPU the sum of $13,553,286 plus interest. If this legislation is not implemented to increase the water utility tax, then the General Fund will still be required to make the payment ordered by the court and will permanently have a lower balance, resulting in other budget cuts.

- **What are the possible alternatives to the legislation that could achieve the same or similar objectives?** *(Include any potential alternatives to the proposed legislation, such as reducing fee-supported activities, identifying outside funding sources for fee-supported activities, etc.)*

No others were considered.

- **Is the legislation subject to public hearing requirements:** *(If yes, what public hearings have been held to date, and/or what plans are in place to hold a public hearing(s) in the future.)*

No

- **Other Issues** (*including long-term implications of the legislation*):

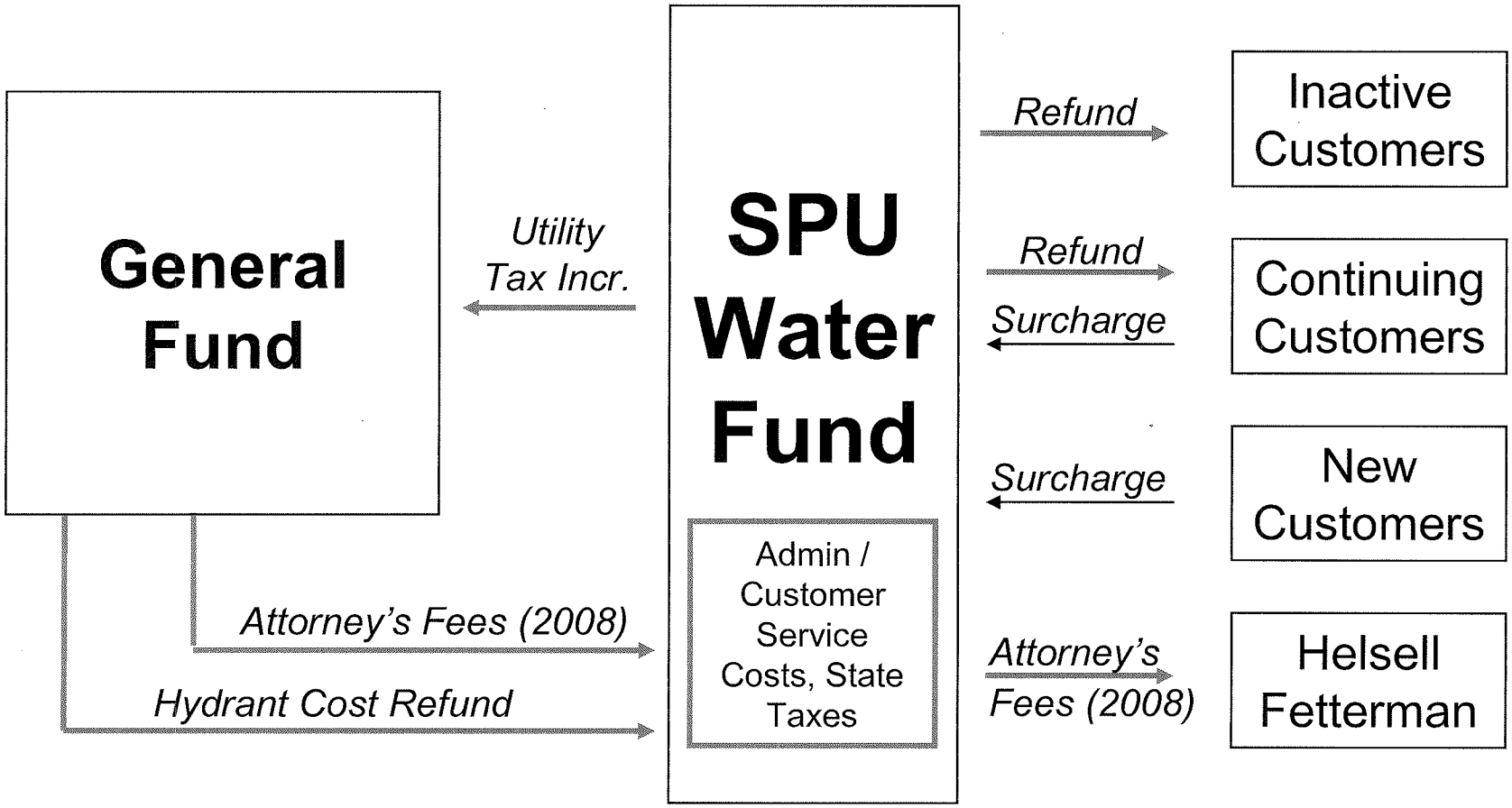
N/A

Please list attachments to the fiscal note below:

Attachment 1 -- Lane Case Settlement Flow of Funds

Lane Case Settlement Flow of Funds

Items in red require budget appropriation.



ORDINANCE _____

AN ORDINANCE relating to revenues of the City's General Fund needed to implement a court order; increasing the fee or tax on persons selling or furnishing water and amending Seattle Municipal Code Section 5.48.050 in connection therewith.

WHEREAS, the City of Seattle was engaged in a lawsuit, *Lane v. City of Seattle, et al*, 164 Wn.2d 875, 194 P.3d 977 (2008) ("*Lane*"), involving payment for fire hydrants; and

WHEREAS, the Amended Order and Final Judgment on Art and Fire Hydrant Claims in *Lane* (the "Order") requires Seattle Public Utilities to refund the amount collected from water ratepayers for fire hydrants from March 2002 through December 2004, with interest; and

WHEREAS, the Order requires the City's General Fund to reimburse Seattle Public Utilities for a portion of the refund to be made to water ratepayers; and

WHEREAS, in order to provide the General Fund with sufficient funds to make this reimbursement, the City desires to raise the tax rate on persons in the business of selling or furnishing water during the months of April, 2009 through December 2010; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Subsection C of Seattle Municipal Code Section 5.48.050 is amended as follows:

SMC 5.48.050 Occupations subject to tax -- Amount.

There are levied upon, and shall be collected from everyone, including The City of Seattle, on account of certain business activities engaged in or carried on, annual license fees or occupation taxes in the amount to be determined by the application of rates given against gross income as follows:

* * *

C. Upon everyone, including The City of Seattle, engaged in or carrying on the business of selling or furnishing water for hire to consumers, a fee or tax equal to ((~~fifteen and fifty-four one hundredths (15.54) percent of~~)) the total gross income from such retail business in the City multiplied by the following rates:

Effective through March 31, 2009, a rate of fifteen and fifty-four one hundredths (15.54) percent;

Effective April 1, 2009 through December 31, 2010, a rate of nineteen and eighty-three one hundredths (19.83) percent; and

Effective January 1, 2011, a rate of fifteen and fifty-four one hundredths (15.54) percent;

Provided ((~~provided~~)) that as to The City of Seattle in the conduct of its municipal water utility, such tax shall be applicable to the business of such utility done without, as well as within, the City.

* * *

Section 2. This ordinance is subject to the referendum procedure specified in RCW 35.21.706, which procedure is exclusive and supersedes all other statutory or charter provisions for initiative or referendum that otherwise might apply. A referendum petition may be filed within seven days of the passage of this ordinance with the filing officer of the City, hereby

designated to be the City Clerk, located on the third floor of City Hall, 600 Fourth Avenue, Seattle, Washington.

Section 3. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

Passed by the City Council the ____ day of _____, 2009, and signed by me in open session in authentication of its passage this _____ day of _____, 2009.

_____
President _____of the City Council

Approved by me this ____ day of _____, 2009.

_____
Gregory J. Nickels, Mayor

Filed by me this ____ day of _____, 2009.

_____
City Clerk

(Seal)

ORDINANCE _____

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Passed by the City Council the ____ day of _____, 2009, and signed by me in open session in authentication of its passage this _____ day of _____, 2009.

_____
President _____of the City Council

Approved by me this ____ day of _____, 2009.

_____
Gregory J. Nickels, Mayor

Filed by me this ____ day of _____, 2009.

_____
City Clerk

(Seal)

Form revised February 6, 2008

FISCAL NOTE FOR NON-CAPITAL PROJECTS

Department:	Contact Person/Phone:	DOF Analyst/Phone:
Seattle Public Utilities	David Reich 386-4027	John McCoy 615-0768

Legislation Title:
AN ORDINANCE relating to revenues of the City's General Fund needed to implement a court order; increasing the fee or tax on persons selling or furnishing water and amending Seattle Municipal Code Section 5.48.050 in connection therewith.

- **Summary of the Legislation:**

The proposed legislation would raise the utility tax for all persons engaged in the business of selling or furnishing water for hire. The purpose is to recover from Seattle Public Utilities approximately $14,400,000 (consisting of $13,553,284 plus interest and administrative costs) that the General Fund must pay the Water Fund under the judgment in *Lane v. City of Seattle, et al*, 164 Wn2d 875 (2008) ("*Lane*").

- **Background:** *(Include brief description of the purpose and context of legislation and include record of previous legislation and funding history, if applicable):*

The legislation arose from the December 5, 2008 "Amended Order and Final Judgment on Art and Fire Hydrant Claims" (the "Order") in *Lane*, which requires SPU to refund to its water customers all fire hydrant costs included in water rates between March 1, 2002 and December 31, 2004. During that period, the cost of fire hydrants was included in residential and commercial water rates. The City changed the way it allocated the cost of fire hydrants in 2005 in response to a similar judgment requiring the cost of streetlights to be paid by the General Fund, not the Light Fund.

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- *Please check one of the following:*

____ **This legislation does not have any financial implications.** *(Stop here and delete the remainder of this document prior to saving and printing.)*

_X_ **This legislation has financial implications.** *(Please complete all relevant sections that follow.)*

ACTING CITY CLERK

Appropriations: *This table should reflect appropriations that are a direct result of this legislation. In the event that the project/programs associated with this ordinance had, or will have, appropriations in other legislation, please provide details in the Notes section below.*

Fund Name and Number	Department	Budget Control Level*	2009 Appropriation	2010 Anticipated Appropriation
TOTAL			**n/a**	

**See budget book to obtain the appropriate Budget Control Level for your department.*

Notes:

Anticipated Revenue/Reimbursement: Resulting From This Legislation: *This table should reflect revenues/reimbursements that are a direct result of this legislation. In the event that the issues/projects associated with this ordinance/resolution have revenues or reimbursements that were, or will be, received because of previous or future legislation or budget actions, please provide details in the Notes section below the table.*

Fund Name and Number	Department	Revenue Source	2009 Revenue	2010 Revenue
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Parks and Recreation Fund (10200)	Department of Parks and Recreation	Charter Revenue (retail water utility tax)	$620,000	$820,000
TOTAL			**$6,200,000**	**$8,200,000**

Notes:
The revenues are from the utility tax which is based on SPU billed revenues from April, 2009 through December, 2010. The tax rate required to yield this revenue in this period is 19.83%.

Total Regular Positions Created, Modified, Or Abrogated Through This Legislation, Including FTE Impact*: This table should only reflect the actual number of positions affected by this legislation. In the event that positions have been, or will be, created as a result of other legislation, please provide details in the Notes section below the table.*

Position Title and Department	Position # for Existing Positions	Fund Name & #	PT/FT	2009 Positions	2009 FTE	2010 Positions*	2010 FTE*
TOTAL							

** 2010 positions and FTE are total 2010 position changes resulting from this legislation, not*

CITY CLERK

incremental changes. Therefore, under 2010, please be sure to include any continuing positions from 2009.

Notes:
No additional FTEs will be required.

- **Do positions sunset in the future?** *(If yes, identify sunset date):*

N/A

Spending/Cash Flow: *This table should be completed only in those cases where part or all of the funds authorized by this legislation will be spent in a different year than when they were appropriated (e.g., as in the case of certain grants and capital projects). Details surrounding spending that will occur in future years should be provided in the Notes section below the table.*

Fund Name & #	Department	Budget Control Level*	2009 Expenditures	2010 Anticipated Expenditures
TOTAL				

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Notes: N/A

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The Amended Order and Final Judgment requires that not later than April 30, 2009, the City's General Fund pay to SPU the sum of $13,553,286 plus interest. If this legislation is not implemented to increase the water utility tax, then the General Fund will still be required to make the payment ordered by the court and will permanently have a lower balance, resulting in other budget cuts.

- **What are the possible alternatives to the legislation that could achieve the same or similar objectives?** *(Include any potential alternatives to the proposed legislation, such as reducing fee-supported activities, identifying outside funding sources for fee-supported activities, etc.)*

No others were considered.

- **Is the legislation subject to public hearing requirements:** *(If yes, what public hearings have been held to date, and/or what plans are in place to hold a public hearing(s) in the future.)*

CITY CLERK

No

- **Other Issues** (*including long-term implications of the legislation*):

N/A

Please list attachments to the fiscal note below:

Attachment 1 -- Lane Case Settlement Flow of Funds

STATE OF WASHINGTON – KING COUNTY

--ss.

235183 No.
CITY OF SEATTLE,CLERKS OFFICE

Affidavit of Publication

The undersigned, on oath states that he is an authorized representative of The Daily Journal of Commerce, a daily newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months prior to the date of publication hereinafter referred to, published in the English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time was printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce was on the 12th day of June, 1941, approved as a legal newspaper by the Superior Court of King County.

The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice, a

CT:122916 ORDINANCE

was published on

02/25/09

The amount of the fee charged for the foregoing publication is the sum of $ 155.65, which amount has been paid in full.

Subscribed and sworn to before me on

02/25/09

Notary public for the State of Washington,
residing in Seattle

Affidavit of Publication

State of Washington, King County

City of Seattle

ORDINANCE 122916

AN ORDINANCE relating to revenues of the City's General Fund needed to implement a court order; increasing the fee or tax on persons selling or furnishing water and amending Seattle Municipal Code Section 5.48.050 in connection therewith.

WHEREAS, the City of Seattle was engaged in a lawsuit, *Lane v. City of Seattle, et al*, 164 Wn.2d 875, 194 P.3d 977 (2008) ("*Lane*"), involving payment for fire hydrants; and

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WHEREAS, the Order requires the City's General Fund to reimburse Seattle Public Utilities for a portion of the refund to be made to water ratepayers; and

WHEREAS, in order to provide the General Fund with sufficient funds to make this reimbursement, the City desires to raise the tax rate on persons in the business of selling or furnishing water from March 31, 2009 through December 31, 2010; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Subsection C of Seattle Municipal Code Section 5.48.050 is amended as follows:

SMC 5.48.050 Occupations subject to tax -- Amount.

There are levied upon, and shall be collected from everyone, including The City of Seattle, on account of certain business activities engaged in or carried on, annual license fees or occupation taxes in the amount to be determined by the application of rates given against gross income as follows:

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C. Upon everyone, including The City of Seattle, engaged in or carrying on the business of selling or furnishing water for hire to consumers, a fee or tax equal to ((~~fifteen and fifty-four one hundredths (15.54) percent of~~)) the total gross income from such retail business in the City multiplied by the following rates:

Effective through March 30, 2009, a rate of fifteen and fifty-four one hundredths (15.54) percent;

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Effective January 1, 2011, a rate of fifteen and fifty-four one hundredths (15.54) percent;

Provided ((~~provided~~)) that as to The City of Seattle in the conduct of its municipal water utility, such tax shall be applicable to the business of such utility done without, as well as within, the City.

* * *

Section 2. This ordinance is subject to the referendum procedure specified in RCW 35.21.706, which procedure is exclusive and supersedes all other statutory or charter provisions for initiative or referendum that otherwise might apply. A referendum petition may be filed within seven days of the passage of this ordinance with the filing officer of the City, hereby designated to be the City Clerk, located on the third floor of City Hall, 600 Fourth Avenue, Seattle, Washington.

Section 3. This ordinance shall take effect and be in force thirty (30) days from and after its approval by the Mayor, but if not approved and returned by the Mayor within ten (10) days after presentation, it shall take effect as provided by Municipal Code Section 1.04.020.

Passed by the City Council the 17th day of February, 2009, and signed by me in open session in authentication of its passage this 17th day of February, 2009.

Richard Conlin

President of the City Council

Approved by me this 23rd day of February, 2009.

Gregory J. Nickels, Mayor

Filed by me this 23rd day of February, 2009.

(Seal) Judith Pippin

City Clerk

Publication ordered by JUDITH PIPPIN, City Clerk

Date of publication in the Seattle Daily Journal of Commerce, February 25, 2009.

2/25(235183)