

Ordinance No. 00022

[\(Council Minutes 95/12/04\)](#)

ORDINANCE NO. 22

AN ORDINANCE OF THE CITY OF LAKEWOOD, WASHINGTON, IMPOSING A LEASEHOLD EXCISE TAX

WHEREAS, State law authorizes municipal governments to levy a leasehold tax where publicly owned property is leased for non-public purposes; and,

WHEREAS, since no property tax is collected on public property, it would be advantageous for the City of Lakewood to adopt such a tax in order to compensate the City for municipal services to the property that would normally be supported by property taxes.

THE CITY COUNCIL OF THE CITY OF LAKEWOOD, WASHINGTON, DO ORDAIN as follows:

Section 1. Leasehold Excise Tax Imposed. Pursuant to RCW 82.29A.040, as the same now exists or may hereafter be amended, the City imposes a leasehold excise tax as authorized by Chapter 82.29A RCW, as the same now exists or may hereafter be amended. The tax shall be equal to four percent (4%) of taxable rent.

Section 2. Contract Authorized. Pursuant to RCW 82.29A.080, as the same now exists or may hereafter be amended, the City Manager is authorized to enter into a contract prior to the effective date of this ordinance with the Department of Revenue for the administration and collection of the tax.

Section 3. Severability. If any action, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 4. Penalty. It is unlawful for any person to fail or refuse to pay taxes with intent to violate the provisions of this ordinance. Any person violating any provision of this ordinance shall be guilty of a misdemeanor and upon conviction thereof punished pursuant to state law or city ordinance.

Section 5. Effective Date. This ordinance shall be in full force and effect five (5) days after publication of the Ordinance Summary and on February 28, 1996

ADOPTED by the City Council this 4th day of December, 1995

/S/ Bill Harrison

Mayor

Attest:

/S/ Alice M. Bush

City Clerk

Approved as to Form:

/S/ Daniel B. Heid

City Attorney

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