

ORDINANCE NO. 24-1693

**AN ORDINANCE FOR THE CITY OF LYNDEN, WASHINGTON
AMENDING ORDINANCE 1503 AND CHAPTER 3.28
OF THE LYNDEN MUNICIPAL CODE**

WHEREAS, the City of Lynden ("City") has adopted regulations pertaining to the collection of Utility Occupation Tax which are contained in Chapter 3.28 of the Lynden Municipal Code; and

WHEREAS, the City has determined that additional revenue sources are required in order to maintain City service levels, and

WHEREAS, the City presently levies a tax equal to six percent on the gross operating revenues of water, sewer and stormwater systems, and

WHEREAS, an increase to the Utility Occupation tax on the City's water, sewer and storm water utilities will generate additional revenue to support maintaining City service levels,

WHEREAS, the City finds it is in the best interest of the citizens of the City to increase the amount revenues received from the Utility Occupation Tax; and

WHEREAS, the foregoing recitals are material findings and declarations of the Lynden City Council;

NOW THEREFORE, BE IT ORDAINED as follows:

Section A. Lynden Municipal code Section 3.28.040 – Occupations subject to tax - Amounts shall be amended as set forth below:

3.28.040 There is levied upon, and shall be collected from persons, including the city, on account of certain business activities engaged in or carried on, license fees or occupation taxes in the amount to be determined by the application of rates given against gross income as follows:

- F. Upon every person, including the city, engaged in or carrying on the business of operating or conducting a water system for domestic, business or industrial consumption, a fee or tax equal to eight percent of the total gross income derived from such business in the city during the period for which the license fee or tax is due;
- G. Upon every person, including the city, engaged in or carrying on the business of operating or conducting a sewerage system for domestic, business or industrial use, a fee or tax equal to eight percent of the total gross income derived from such business in the city during the period for which the license fee or tax is due;
- J. Upon every person, including the city, engaged in or carrying on the business of operating or conducting a stormwater system for domestic, business or industrial use, a fee or tax equal to eight percent of the total gross income derived from such business in the city during the period for which the license fee or tax is due.

Section B. If any section, subsection, sentence, clause or phrase of this ordinance is for any reason held to be invalid or unconstitutional, such decision shall not affect the validity of the remaining portions of this ordinance. The council hereby declares that it would have passed this code and each section, subsection, sentence, clause and phrase thereof, irrespective of the fact that any one or more sections, subsections, sentences, clauses or phrases has been declared invalid or unconstitutional.

Section C. This ordinance shall take effect and be in force from and after approved by the City Council and signed by the Mayor, otherwise, as provided by law and five (5) days after the date of its publication.

Section D. Any ordinance or parts of ordinances in conflict herewith are hereby repealed.

Section E. This ordinance shall be in full force and effect (5) days after its passage, approval and publication as provided by law.

PASSED BY THE CITY COUNCIL BY AN AFFIRMATIVE VOTE, _____ IN FAVOR
_____ AGAINST AND SIGNED BY THE MAYOR THIS 18TH DAY OF NOVEMBER, 2024.

MAYOR, Scott Korthuis

ATTEST:

CITY CLERK, Pamela D. Brown

APPROVED AS TO FORM:

CITY ATTORNEY, Robert Carmichael