

CITY OF SEATTLE

RESOLUTION 32180

A RESOLUTION declaring the intention of the City Council to hold a public hearing relating to modifying the exemptions to the Levy of Special Assessment of the West Seattle Junction Business Improvement Area.

WHEREAS, in 1987, through Ordinance 113326, the City established the West Seattle Junction Parking and Business Improvement Area (PBIA), providing for the levy of special assessments upon businesses within the PBIA for the purpose of enhancing conditions for operation of those businesses; and

WHEREAS, in 1991, through Ordinance 115997, the City amended the exemptions to the Levy of Special Assessment; and

WHEREAS, in 1999, through Ordinance 119539, the City increased the original assessment rates for the PBIA; and

WHEREAS, in 2001, through Ordinance 120570, the City clarified the legislation to more accurately describe and implement the intent of the petitioners who requested that the City create the PBIA; and

WHEREAS, in 2005, the City passed Ordinance 121758, increasing the established assessment rates for the PBIA; and

WHEREAS, in 2016, the City passed Ordinance 125152, increasing the established assessment rates for the PBIA, and there has been no subsequent increase in the assessment rates; and

WHEREAS, in 2024, the City passed Ordinance 127103, modifying the boundaries for the PBIA; and

WHEREAS, pursuant to Section 3 of Ordinance 113326 as amended by Ordinance 115997, businesses that qualify for an exemption from the from the City of Seattle Business

License Tax (also known as the Business and Occupation Tax) are likewise exempt from paying any assessment to the PBIA; and

WHEREAS, Council Bill 121028, which includes a proposed ballot measure before the voters to increase the City's Business and Occupation Tax threshold exemption from \$100,000 in gross revenue to \$2 million in gross revenue, would have the unintended effect of exempting an unsustainably large portion of businesses in the PBIA from assessment, thereby significantly reducing the PBIA's ability to provide services; and

WHEREAS, the City finds that businesses that qualify for the Business and Occupation Tax threshold exemption benefit from PBIA services to the same proportional degree as businesses that happen to earn more in gross revenue; NOW, THEREFORE,

**BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SEATTLE, THE
MAYOR CONCURRING, THAT:**

Section 1. The City Council declares its intention to modify the exemptions to the Levy of Special Assessment of the West Seattle Junction Business Improvement Area, Section 3 of Ordinance 113326, last amended by Ordinance 115997, is amended as follows:

Section 3. Exemptions: No special assessments shall be levied upon and collected from:

(1) Organizations, qualified for charitable contribution under the United States Internal Revenue Code (26 USC 170 (c));

(2) Sponsors of public events and concessionaires, and vendors or entertainers, who engage in business activities in the area for less than 30 days in aggregate per year((s)) ;

(3) Governmental agencies unless otherwise specified; ((and))

(4) Newsstands in street right-of-way((-)) ;

(5) Fraternal organizations; social service agencies; and education facilities; and

~~((6) Businesses that qualify for exemption from City of Seattle Business and~~

~~Occupation tax; and~~

~~(7))~~ (6) New businesses for the first year of operation. During the second year of

operation, these businesses shall be assessed 50% of their assessment rate and 100%


during their third year of operation. This exemption does not apply to any assessment due

for the parking assessment in Zone C levied under subsection 2.1(f).

Section 2. A hearing shall be heard on this matter before the Government, Accountability,
and Economic Development Committee in the City Council Chambers, City Hall, 600 Fourth
Avenue, 2nd Floor, Seattle, Washington 98104 (enter on Fifth Avenue), on Thursday,
September 11, 2025, at 2:00 p.m., or as soon thereafter as the same may be heard. The City
Council will hear all protests and receive evidence for or against the proposed action.

Section 3. The City Clerk is requested to publish notice of this intention and of the
hearing in a newspaper of general circulation in Seattle and mail a complete copy to each
ratepayer within the proposed area, each at least ten days prior to the hearing.

1 Adopted by the City Council the 12th day of August, 2025,
2 and signed by me in open session in authentication of its adoption this 12th day of
3 August, 2025.

4 

5 President _____ of the City Council

6 The Mayor concurred the 14th day of August, 2025.

7 

8 Bruce A. Harrell, Mayor

9 Filed by me this 14th day of August, 2025.

10 

11 Scheereen Dedman, City Clerk

12 (Seal)