

CITY OF SEATTLE
ORDINANCE 127306
COUNCIL BILL 121060

AN ORDINANCE relating to the West Seattle Junction Parking and Business Improvement Area; modifying the exemptions to the Levy of Special Assessment; and amending Ordinance 113326, as previously amended by Ordinances 115997, 119539, 120570, 121758, 125152, and 127103.

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

1 WHEREAS, pursuant to Section 3 of Ordinance 113326 as amended by Ordinance 115997,
2 businesses that qualify for an exemption from the from the City of Seattle Business
3 License Tax (also known as the Business and Occupation Tax) are likewise exempt from
4 paying any assessment to the PBIA; and

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

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

13 WHEREAS, on _____ 2025, the City Council held a public hearing regarding its intention to
14 modify the exemptions to the West Seattle PBIA's assessment rates;

15 NOW, THEREFORE,

16 **BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:**

17 Section 1. Section 3 of Ordinance 113326, last amended by Ordinance 115997, is
18 amended as follows:

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

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

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

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

5 (4) Newsstands in street right-of-way~~((:))~~ ;

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

8 ~~(((6) Businesses that qualify for exemption from City of Seattle Business
9 and Occupation tax; and~~

10 ~~(7))~~ (6) New businesses for the first year of operation. During the second
11 year of operation, these businesses shall be assessed 50% of their assessment rate and
12 100% during their third year of operation. This exemption does not apply to any
13 assessment due for the parking assessment in Zone C levied under subsection 2.1(f).

Section 2. This ordinance shall take effect as provided by Seattle Municipal Code
Sections 1.04.020 and 1.04.070.

Passed by the City Council the 23rd day of September, 2025,
and signed by me in open session in authentication of its passage this 23rd day of
September, 2025.



President _____ of the City Council

☒ Approved / ☐ returned unsigned / ☐ vetoed this 26th day of September, 2025.



Bruce A. Harrell, Mayor

Filed by me this 26th day of September, 2025.



Scheereen Dedman, City Clerk

(Seal)

Attachments: