



CITY OF NAPA VINE PLANNING COMMISSION MEETING
Monday – April 3, 2023 – 6:00 PM

Deborah Graham,
Position 1

Amy Hollinger
Position 2

Arnold Haberstroh,
Position 3

Amy Morris
Position 4

Scott Collins
Position 5

Bryan Morris
PW/CD Director

I. PLEDGE OF ALLEGIANCE

II. INVOCATION

III. CALL TO ORDER

IV. ROLL CALL

V. APPROVAL OF AGENDA – As Presented

VI. APPROVAL OF MINUTES

1) Planning Commission Meeting Minutes – March 20, 2023

VII. OLD BUSINESS

1) Review NMC 13.02.040 Developer connection fee/capacity charge payment.

VIII. CONSIDERATION

1) Lodging Tax Ordinance - Information

IX. CITIZEN COMMENT

X. GOOD OF THE ORDER

XI. ADJOURNMENT

**Planning Commission Meeting is held in person and via
Teleconference.**

Teleconference Information

Dial-in number (US): (720) 740-9753

Access code: 8460198

To join the online meeting:

<https://join.freeconferencecall.com/rdenham8>

City of Napavine
407 Birch Ave SW
P O Box 810
Napavine, WA 98565
360-262-3547

City Website
www.cityofnapavine.com



NAPAVINE PLANNING COMMISSION MINUTES
March 20, 2023 6:00 P.M.
Napavine City Hall, 407 Birch Ave SW, Napavine, WA

PLEDGE OF ALLEGIANCE:

INVOCATION: Invocation was led by Director Morris.

CALL TO ORDER:

Commissioner Graham opened the regular Planning Commission meeting to order at 6:00 PM

ROLL CALL:

Planning Commission present: **Commissioner Graham, Commissioner Haberstroh, and Commissioner Morris.**
Commissioner Morris motioned to excuse Commissioner Collins and Commissioner Hollinger, seconded by Commissioner Haberstroh. **Vote on Motion 3 aye, 0 nay.**

APPROVAL OF AGENDA – As presented:

Commissioner Haberstroh motioned to approve the agenda as presented, seconded by Commissioner Morris.
Vote on motion 3 aye, 0 nay.

APPROVAL OF MINUTES:

Commissioner Morris motioned to approve minutes from the Planning Commission Meeting on March 6, 2023, seconded by Commissioner Haberstroh. **Vote on motion 3 aye and 0 nay.**

OLD BUSINESS:

1. Review NMC 13.02.030 – Water Service for premises – Section C.

Director Morris read off Section C of the code that Planning Commission requested to be changed.

C. All existing wells located on parcels of land that are being ~~developed or~~ subdivided **and that are serviced by municipal water** must be decommissioned and all water rights transferred to the city. ~~Any existing wells located on parcels of land that are being developed or subdivided and that are serviced by municipal water must be segregated and approved by city council for irrigation purposes only.~~

Commissioner Haberstroh moved to send changes on to City Council, seconded by Commissioner Morris. **Vote on motion 3 aye and 0 nay.**

2. Reschedule School Impact Fee Workshop

Executive Assistant Katie Williams let Planning Commission know that Superintendent Mr. Schutz is available on April 17th or May 15th.

Commissioner Morris motioned to reschedule the school impact fee workshop to April 17th at 5 pm, seconded by Commissioner Haberstroh.

CONSIDERATION:

1. Review NMC 13.02.040 Developer connection fee/capacity charge payment.

Director Morris read sections of the code to Planning Commission. Discussion was had on how the city may want to move forward with developers securing connections (specifically in long and short plats), how much to charge, and if it would be reimbursed. Planning Commission will continue discussion and brainstorm at the next meeting.

ADJOURNMENT 7:06 pm

Commissioner Morris motioned to adjourn, seconded by **Commissioner Haberstroh**. **Vote 3 aye, 0 nay.**

These minutes are not verbatim. If so desired, a recording of this meeting is available online at <https://fccdl.in/DchZFvEf3t>

Respectfully submitted,

Bryan Morris, Community Development/Public Works Director

Planning Commission Chairperson

13.02.040 Developer connection fee/capacity charge payment.

- A. Owners and/or developers of all commercial property shall be required to pay all connection fees and capacity charges in accordance with the current ordinance within six months of the date the application has been approved. If all capacity charges, connection fees, and any other fees identified on the application are not paid within six months of the date of approval of the application, the application and any approval shall be considered void. All such fees and charges shall be paid prior to any physical connection or installation of facilities and no service shall be delivered or provided until such fees are paid. Such charge and/or fees shall be non-refundable.
- B. Owners and/or developers of residential property that have applied for water connections for up to, but not exceeding, ten single-family residences or ten ERUs, shall be required to pay all connection fees and capacity charges in accordance with current ordinance within six months of the date the application has been approved. If all capacity charges, connection fees, and any other fees identified on the application are not paid within six months of the date of approval of the application, the application and any approval shall be considered void. All such fees and charges shall be paid prior to any physical connection or installation of facilities and no service shall be delivered or provided until all such fees are paid. Such charges and/or fees shall be non-refundable.
- C. Owners and/or developers of residential property that have applied for water connections for a capacity for greater than ten single-family residential units or greater than ten ERUs where such projects are to be constructed in phases over a period of time, must specifically request and receive approval for a time period or duration in excess of six months.
- D. If approval is given for duration in excess of six months, then the owner or developer of such residential property shall be required to pay one quarter of the total connection fees and capacity charges for the entire development project. This twenty-five percent shall be non-refundable in the event that any such development or project is canceled, and this twenty-five percent shall also be considered as the connection fees and capacity charges for the last twenty-five percent of such costs for the development. Prior to actually connecting any single-family residential unit or other units for which the equivalent residential capacity has been requested, approved, and allocated, the connection fees and capacity charge must be paid in full.

(Ord. No. 568, § 1, 10-24-17)

ORDINANCE NO.

AN ORDINANCE OF THE CITY OF NAPAVINE, WASHINGTON, LEVYING A SPECIAL EXCISE TAX OF TWO PERCENT ON THE SALE OR CHARGE MADE FOR THE FURNISHING OF LODGING BY ANY HOTEL, ROOMING HOUSE, TOURIST COURT, MOTEL OR TRAILER CAMP, AND THE GRANTING OF ANY SIMILAR LICENSE TO USE REAL PROPERTY; ESTABLISHING A SPECIAL FUND FOR THE TAX; PROVIDING PENALTIES FOR NONPAYMENT OF THE TAX OR VIOLATION OF THE REQUIREMENTS OF THE TAX; AND ESTABLISHING THE EFFECTIVE DATE HEREOF.

WHEREAS, SSB 5867, enacted as Ch. 452, Laws of 1997, provides that cities are authorized to levy and collect a special excise tax not to exceed four percent on the sale or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW; and

WHEREAS, SSB 5867, enacted as Ch. 452, Laws of 1997, provides that such tax shall be levied only to pay all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of a tourism-related facility; and

WHEREAS, the City Council desires to establish and levy such tax for the purposes provided by statute; now, therefore,

THE CITY COUNCIL OF THE CITY OF NAPAVINE, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Tax Levied. There is levied a special excise tax of two percent on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW. The tax imposed under Chapter 82.08 RCW applies to the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, or trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property. It shall be presumed that the occupancy of real property for a continuous period of one month or more constitute a rental or lease of real property and not a mere license to use or enjoy the same.

Section 2. Definitions. The definitions of "selling price," "seller," "buyer," "consumer," and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, are adopted as the definitions for the tax levied in this ordinance.

Section 3. Additional Tax Levied. The tax levied in this ordinance shall be in addition to any license fee or any other tax imposed or levied under any law or any other ordinance of the city; provided, the first two percent of the tax shall be deducted from the amount of tax the seller would otherwise be required to collect and pay to the Department of Revenue under Chapter 82.08 RCW.

Section 4. Establishment of Special Fund. There is created a special fund in the treasury of the city and all taxes collected under this ordinance shall be placed in this special fund to be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition or tourism-related facilities, or operation of tourism-related facilities or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereafter amended

Section 5. Administration and Collection.

For the purposes of the tax levied in this ordinance:

- A. The Department of Revenue is designated as the agent of the city for the purposes of collection and administration of the tax.
- B. The administrative provisions contained in RCW 82.08.050 through 82.080.070 and in Chapter 82.32 RCW shall apply to administration and collection of the tax by the Department of Revenue.
- C. All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are adopted by reference.
- D. The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate.

Section 6. Violation - Penalty. It is unlawful for any person, firm, or corporation to violate or fail to comply with any of the provisions of this ordinance. Every person convicted of a violation of any provisions of this ordinance shall be punished by a fine in a sum not to exceed five hundred dollars. Each day of violation shall be considered a separate offense.

Section 7. Severability Clause. The invalidity of any article, subsection, provision, clause, or portion of this ordinance or of the statutes adopted by reference herein, or the invalidity of the application thereof to any person or circumstance, shall not affect the validity of the remainder of this ordinance or the validity of its application to other persons or circumstances, and all other articles, sections, subsections, provisions, clauses, or portions of this ordinance or the statutes adopted by reference herein not expressly held to be invalid, shall continue in full force and effect.

Section 8. Effective Date. The effective date of this Ordinance shall be the 10th day of March, 2003.

PASSED by the City Council of the City of Napavine, Washington and **APPROVED** by its Mayor, at a regularly scheduled open meeting thereof this _____

Lodging Information Rates and Changes



Effective January 1 - March 31, 2023

Lodging Taxes and Charges

Lodging businesses may be required to report transient rental income, the special hotel/motel taxes, the convention and trade center taxes, and the tourism promotion area charges. These taxes and charges are reported on the Lodging section of the Combined Excise Tax Return.

Businesses providing lodging for less than 30 days must report **transient rental income**. Examples of lodging businesses include hotels, motels, bed and breakfasts, vacation rentals, trailer camps, RV parks, and tent campgrounds. Reporting this income allows cities and counties to receive a distribution from the state portion of the retail sales tax. It is not an additional tax.

The *Lodging Rates & Changes table*, beginning on page 2, identifies locations imposing lodging taxes, location codes and tax rates.

Special hotel/motel taxes may apply to lodging charges. The local rates vary by location (see column "Special Htl/Mtl" on the following rate chart). The gross taxable income reported under the special hotel/motel tax section should agree with the gross transient rental income reported for each location.

Convention and trade center tax: Effective January 1, 2019, this applies to most lodging businesses within King County, regardless of the number of rooms.

King County and Pierce County lodging businesses collect sales tax at two different combined rates depending on the number of lodging units. For more information and special reporting instructions, see the following special notices on our web site:

- **King County Regional Transit Authority (RTA) Tax Reporting Change** - go to dor.wa.gov click on *Find taxes & rates* then *Lodging information and rates*.
- **Pierce County Regional Transit Authority (RTA) Tax Reporting Change** - go to dor.wa.gov click on *Find taxes & rates* then *Lodging information and rates*.

Tourism Promotion Area (TPA) charges may apply to lodging businesses in participating cities or counties. Different zone rates may apply (see column "TPA" on the following rate chart). For more information about the Tourism Promotion Area charge, please see the Lodging Special Notice for your county, available on our web site at dor.wa.gov.

Note: For local sales and use tax changes this quarter, please visit our website at dor.wa.gov.

To determine the proper rate of local sales tax go to our web site at dor.wa.gov. You may look up rates by address or by the mapping feature.

Location				Lodging			Location				Lodging		
County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)	County/City	Loc. Code	Combined Sales Tax (1)	Special Htl/Mtl (2)	Conv Center	TPA (3)		
GRANT (cont.)						LEWIS (cont.)							
Soap Lake	1312	.084	.02			Centralia	2101	.082	.02		2.00		
Warden	1313	.082	.02			Chehalis	2102	.082	.02		2.00		
Wilson Creek	1315	.082	.02			Morton	2103	.078	.02				
GRAYS HARBOR						Mossyrock							
Unincorp. Areas	1400	.089	.03			Napavine	2105	.078	.02				
Chehalis Tribes - Unincorp. Areas	1411	.089	.03			Pe Ell	2106	.078	.02				
Aberdeen	5501	.090	.03			Toledo	2107	.078	.02				
Cosmopolis	1402	.089	.03			Vader	2108	.078	.02				
Elma	1403	.089	.03			Winlock	2109	.078	.02				
Hoquiam	1404	.089	.03			LINCOLN							
McCleary	1405	.089	.03			Unincorp. Areas	2200	.080	.02				
Montesano	1406	.089	.03			Almira	2201	.080	.02				
Oakville	1407	.089	.03			Creston	2202	.080	.02				
Chehalis Tribes - Oakville	1413	.089	.03			Davenport	2203	.080	.02				
Ocean Shores	5509	.090	.03			Harrington	2204	.080	.02				
Westport	1408	.089	.03			Odessa	2205	.080	.02				
ISLAND						Reardan							
Unincorp. Areas	1500	.088	.02			Sprague	2207	.080	.02				
Coupeville	1501	.088	.02			Wilbur	2208	.080	.02				
Langley	1502	.088	.02			MASON							
Oak Harbor	1503	.090	.02			Unincorp. Areas	2300	.085	.02				
JEFFERSON						Squaxin Tribe - Unincorp. Areas							
Unincorp. Areas	1600	.091	.02			Shelton	2301	.088	.02				
Suquamish Tribe - Unincorp. Jefferson County	1603	.091	.02			OKANOGAN							
Port Townsend	1601	.091	.02			Unincorp. Areas	2400	.080	.02				
KING SEE PAGE 6						Unincorp. PTBA*							
KITSAP (Eff. 1/1/23)						Brewster							
Unincorp. Areas	1800	.092	.02			Conconully	2402	.084	.02				
Suquamish Tribe - Unincorp. Kitsap County	1805	.092	.02			Coulee Dam	2403	.080	.02				
Bainbridge Island	1804	.092	.02			Elmer City	2404	.080	.02				
Bremerton	1801	.092	.02			Nespelem	2405	.080	.02				
Suquamish Tribe - Bremerton	1807	.092				Okanogan (City)	2406	.085	.02				
Port Orchard	1802	.093	.02			Omak	2407	.084	.02				
Poulsbo	1803	.092	.02			Oroville	2408	.084	.02				
KITTITAS						Pateros							
Unincorp. Areas	1900	.081	.02			Riverside	2410	.084	.02				
Cle Elum	1901	.081	.02			Tonasket	2411	.085	.02				
Ellensburg	1902	.084	.02			Twisp	2412	.087	.02				
Kittitas (City)	1903	.081	.02			Winthrop	2413	.085	.03				
Roslyn	1904	.081	.02			PACIFIC							
South Cle Elum	1905	.081	.02			Unincorp. Areas	2500	.081	.02				
KLICKITAT						Ilwaco							
Unincorp. Areas	2000	.075				Long Beach	2502	.083	.03				
Bingen	2001	.075				Raymond	2503	.081	.02				
Goldendale	2002	.075	.02			South Bend	2504	.081	.02				
White Salmon	2003	.075				PEND OREILLE							
LEWIS						Unincorp. Areas							
Unincorp. Areas	2100	.078	.02			Unincorp. Areas	2600	.077	.02				
Chehalis Tribes - Unincorp. Areas	2111	.078	.02			Kalispel Tribe - Unincorp. Pend Oreille County	2607	.077	.02				
						Cusick	2601	.077	.02				

Footnotes:

- (1) Combined sales tax includes the 6.5% state rate, the local rate and Regional Transit Authority (RTA) rate. *If you have rate questions, go to our web site at dor.wa.gov, or call 360-705-6705.*
- (2) Special Hotel/Motel and Convention and Trade Center taxes are in addition to state and local sales tax for businesses that provide lodging.
- (3) Tourism Promotion Area (TPA) Charge - See Lodging Notice available on our web site at dor.wa.gov, click on *Find taxes & rates* then *Lodging Information and rates*.
- (4) **Special Hotel/Motel (Pierce County):**
25 or less rooms/spaces = .02
26 or more rooms/spaces = .05
Fife, Lakewood and Puyallup = .05
- (5) **Special Hotel/Motel (Colfax):**
30 or more rooms/spaces = .02
- (6) **Special Hotel/Motel (Cowlitz County):**
Less than 40 rooms/spaces = .02
40 or more rooms/spaces = .03

± HBZ - Hospital Benefit Zone

Unincorporated Areas are locations outside incorporated city limits.

* PTBA - Public Transportation Benefit Area

Spokane County TPA Zones A through C: lodging businesses with 40 or more rooms within all unincorporated areas of Spokane County and the City of Spokane have adopted to impose a TPA charge based on zoner. The TPA lodging charge per zone is specified in the [Spokane County TPA Lodging Charge Rate Change Notice](#), effective 1/1/2023.

**Liberty Lake Zone E: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue greater than \$500K need to collect a TPA charge of \$2.00 per room per night.

**Liberty Lake Zone F: lodging businesses with 40 or more rooms within Liberty Lake with a previous year's revenue less than \$500K need to collect a TPA charge of \$0.50 per room per night.