



Taxes, Rates & Fees Schedule

Last updated by Ordinance 1341, effective December 1, 2008

Celebrating 100 Years of Public Service 1909-2009

CITY OF NORTH BEND

TAXES, RATES & FEES SCHEDULE

Adopted originally by: Ordinance 1084	Effective: December 31, 1999
Amended by: Ordinance 1238	Effective: December 19, 2005
Amended by: Ordinance 1245	Effective: March 6, 2006
Amended by: Ordinance 1302	Effective: March 3, 2008
Amended by: Ordinance 1308	Effective: April 28, 2008
Amended by: Ordinance 1314	Effective: June 30, 2008
Amended by: Ordinance 1324	Effective: August 18, 2008
Amended by: Ordinance 1328	Effective: September 29, 2008
Amended by: Ordinance 1331	Effective: November 18, 2008
Amended by: Ordinance 1341	Effective: December 1, 2008

CITY OF NORTH BEND

TAXES, RATES & FEES SCHEDULE

Table of Contents - by Title

	Page #
GENERAL TAXES, RATES and FEES	1-14
Title 3 - REVENUE and FINANCE	
3.08 Sales and use Tax	1
3.12 Gambling Tax	1
3.16 Leasehold Excise Tax	1
3.20 Real Estate Excise Tax	1
3.21 Real Estate Excise Tax - Additional	1
3.22 Lodging Excise Tax	1
3.46 Charges - Insufficient Funds and Dishonored Checks	2
Title 5 - BUSINESS LICENSES and BUSINESS & OCCUPATION TAXES	
5.04 Business License and Business Occupation Tax	2
5.05 Administrative Provisions for Business & Occupation tax	2-3
5.06 Occupation Tax on Utility Activity	3
5.12 Cabaret	4
5.14 Adult Cabaret	4
5.16 Peddlers, Solicitors & Transient Merchants	4
5.20 Special Events Permits	4
5.28 Private Security	4
Title 6 - ANIMALS	
6.04 Animals - General Provisions	4-5
6.06 Dangerous and Potentiall Dangerous Dogs	5
6.14 Permits for the Keeping of Non-domestic Animals	5
6.16 Dog and Cat Licenses	5
Title 8 - HEALTH and SAFETY	
8.12 Garbage	5-7
8.20 Fireworks	7
Title 9 - PUBLIC PEACE, MORALS and WELFARE	
9.240 False Alarms	7
Title 12 - STREETS and SIDEWALKS	
12.20 Playfields	7
12.24 Street Use Permit Fees	8

CITY OF NORTH BEND

TAXES, RATES & FEES SCHEDULE

Table of Contents - by Title

	Page #
Title 13 - WATER, SEWER and STORM	
13.08 Water Rates	8-11
13.28 Water System - Cross-Connections and Backflow Prevention	11
13.30 Sewer Availability Allocation System	11
13.36 Sewer Rates	11-13
13.38 Water System & Sanitary Sewer Capital Improvement Funds	13
13.40 Billing and Collection of Utility Charges	14
13.44 Storm Water Utility	14
 LAND USE FEES	 14-27
Title 14 - ENVIRONMENTAL PROTECTION	
14.04 Environmental Policy	14
14.05 Critical Areas	14
14.12 Floodplain Management	14
 Title 15 - BUILDINGS and CONSTRUCTION	
15.18 International Fire Code	14
15.31 Building and Construction Fees	14-21
15.36 Regulations for Moving Buildings	21
15.44 Shoreline Management	21
 Title 16 - MOBILE HOMES	
16.08 Administration	22
16.10 Installation, Blocking and Tie-down Standards	22
 Title 17 - SUBDIVISIONS	
17.08 Administration (Land Segregation)	22
17.12 Subdivisions and Short Subdivisions	22
17.16 Final Plat and Final Short Plat	22-23
17.20 Binding Site Plan	23
17.24 Condominiums	23
17.28 Boundary Line Adjustments	23
17.32 School Impact Fees	23
17.34 Fire Impact Fees	23-24
17.36 Park Impact Fees	24
17.38 Transportation Impact Fees	24

CITY OF NORTH BEND

TAXES, RATES & FEES SCHEDULE

Table of Contents - by Title

	Page #
Title 18 - ZONING	
18.14 Master Site Plans	25
18.18 Landscaping Regulations	25
18.24 Conditional Uses	25
18.26 Variances	25
Title 19 - DEVELOPMENT STANDARDS	
19.01 General Requirements for all Street and Utility Improvements	25-26
19.10 Clearing, Grading, Filling and Drainage	26
Title 20 - ADMINISTRATION of DEVELOPMENT REGULATIONS	
20.08 Amendment of Development Regulations	26
20.09 Land Use Development Proposals	26
20.12 Concurrency	26
Ordinance 1084 - MISCELLANEOUS FEES	
A. Copy Fees	26-27
Ordinance 1084 - FACILITIES RENTAL	
A. Facilities Rental - Depot (Administrative Code #015)	27

CITY OF NORTH BEND

TAXES, RATES & FEES SCHEDULE

Table of Contents - Alphabetical

	Page #
ADMINISTRATION of DEVELOPMENT REGULATIONS - Title 20	
20.08 Amendment of Development Regulations	26
20.09 Land Use Development Proposals	26
20.12 Concurrency	26
ANIMALS - Title 6	
6.04 Animals - General Provisions	4-5
6.06 Dangerous and Potentiall Dangerous Dogs	5
6.14 Permits for the Keeping of Non-domestic Animals	5
6.16 Dog and Cat Licenses	5
BUILDINGS and CONSTRUCTION - Title 15	
15.18 International Fire Code	14
15.31 Building and Construction Fees	14-21
15.36 Regulations for Moving Buildings	21
15.44 Shoreline Management	21
BUSINESS LICENSES and BUSINESS & OCCUPATION TAXES - Title 5	
5.04 Business License and Business Occupation Tax	2
5.05 Administrative Provisions for Business & Occupation tax	2-3
5.06 Occupation Tax on Utility Activity	3
5.12 Cabaret	4
5.14 Adult Cabaret	4
5.16 Peddlers, Solicitors & Transient Merchants	4
5.20 Special Events Permits	4
5.28 Private Security	4
DEVELOPMENT STANDARDS - Title 19	
19.01 General Requirements for all Street and Utility Improvements	25-26
19.10 Clearing, Grading, Filling and Drainage	26
ENVIRONMENTAL PROTECTION - Title 14	
14.04 Environmental Policy	14
14.05 Critical Areas	14
14.12 Floodplain Management	14

CITY OF NORTH BEND

TAXES, RATES & FEES SCHEDULE

Table of Contents - Alphabetical

	Page #
FACILITIES RENTAL - Ordinance 1084	
A. Facilities Rental - Depot (Administrative Code #015)	27
HEALTH and SAFETY - Title 8	
8.12 Garbage	5-7
8.20 Fireworks	7
MISCELLANEOUS FEES - Ordinance 1084	
A. Copy Fees	26-27
MOBILE HOMES - Title 16	
16.08 Administration	22
16.10 Installation, Blocking and Tie-down Standards	22
PUBLIC PEACE, MORALS and WELFARE - Title 9	
9.24 False Alarms	7
REVENUE and FINANCE - Title 3	
3.08 Sales and use Tax	1
3.12 Gambling Tax	1
3.16 Leasehold Excise Tax	1
3.20 Real Estate Excise Tax	1
3.21 Real Estate Excise Tax - Additional	1
3.22 Lodging Excise Tax	1
3.46 Charges - Insufficient Funds and Dishonored Checks	2
STREETS and SIDEWALKS - Title 12	
12.20 Playfields	7
12.24 Street Use Permit Fees	8

CITY OF NORTH BEND

TAXES, RATES & FEES SCHEDULE

Table of Contents - Alphabetical

Page

SUBDIVISIONS - Title 17

17.08	Administration (Land Segregation)	22
17.12	Subdivisions and Short Subdivisions	22
17.16	Final Plat and Final Short Plat	22-23
17.20	Binding Site Plan	23
17.24	Condominiums	23
17.28	Boundary Line Adjustments	23
17.32	School Impact Fees	23
17.34	Fire Impact Fees	23-24
17.36	Park Impact Fees	24
17.38	Transportation Impact Fees	24

WATER, SEWER and STORM - Title 13

13.08	Water Rates	8-11
13.28	Water System - Cross-Connections and Backflow Prevention	11
13.30	Sewer Availability Allocation System	11
13.36	Sewer Rates	11-13
13.38	Water System & Sanitary Sewer Capital Improvement Funds	13
13.40	Billing and Collection of Utility Charges	14
13.44	Storm Water Utility	14

ZONING - Title 18

18.14	Master Site Plans	25
18.18	Landscaping Regulations	25
18.24	Conditional Uses	25
18.26	Variances	25

CITY OF NORTH BEND

TAXES, RATES & FEES SCHEDULE

NBMC SECTION	DESCRIPTION	TAX, RATE, OR FEE
3.08	Sales and Use Tax	
3.08.070	Sales and Use Tax Percent (82.14.030(1) RCW)	0.5%
3.08.120	Additional Sales and Use Tax Percent (82.14.030(2)	0.5%
	County receives percentage of additional tax at the rate (Net amount to the City - .0085) (82.14.030 RCW)	15%
3.12	Gambling Tax	
3.12.010(A)	Bingo games and raffles	5% of gross, less amount paid for prizes
3.12.010(B)	Amusement games	2% of gross, less amount paid for prizes
3.12.010(C)	Punchboards or pull tabs	5% of the gross receipts
3.12.010(D)	Social card games	11% of the annual gross receipts exceeding \$10,000.00
3.12.060	Delinquent Payment - Penalty	
3.12.060(A)	1-17 days delinquent	10% of the tax due/ minimum \$2.00
3.12.060(B)	18-40 days delinquent	15% of the tax due/ minimum \$4.00
3.12.060(C)	41 or more days delinquent	criminal and civil violation
3.16	Leasehold Excise Tax	
3.16.020	Rate - Credit designated	4% of taxable rent as defined by 82.29A.20 RCW provided a credit of 33% is allowed for a product lease
3.20	Real Estate Excise Tax	
3.20.010	Real property within the corporate limits of the city	0.25% of the selling price
3.21	Real Estate Excise Tax - Additional	
3.21.010	Real property within the corporate limits of the city	0.25% of the selling price
3.22	Lodging Excise Tax	
3.22.010	Levied on the sale of or charge made for the furnishing of lodging (Hotel, Bed & Breakfast, Rooming House, Tourist Court, Motel, or Recreational Vehicle - RV - Park) that is subject to tax under Chapter 82.08 RCW.	1%
3.22.030	Deduction from remittance to Department of Revenue	2%

