

### **Seattle Rule 5-003**

Business license tax certificate suspension and revocation  
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(1) Acts justifying refusal to renew or revocation of business license tax certificate. SMC 5.55.230 governs the refusal to renew and revocation of business license tax certificates. The Department may refuse to renew or revoke a business license tax certificate if:

- (a) The license was procured by fraud or false representation of fact;
- (b) The licensee has failed to comply with any provisions of Chapters 5.32, 5.35, 5.37, 5.40, 5.45, 5.46, 5.48, 5.52, or 5.55 of the Seattle Municipal Code; or
- (c) The licensee is in default in any payment of any license fee or tax under Title 5 or Title 6 of the Seattle Municipal Code.
- (d) The property at which the business is located has been determined by a court to be a chronic nuisance property as provided in SMC Chapter 10.09.

(2) Date refusal to renew or revocation takes effect. No revocation of, or refusal to renew a license issued pursuant to the provisions of SMC Chapter 5.55 shall take effect until thirty (30) days after the mailing of the notice thereof by the Director by certified mail, and if appeal is taken as prescribed in SMC 5.55.230, until final action by the Hearing Examiner. If the licensee does not timely appeal, the refusal to renew or revocation becomes final effective 30 days after the date the notice was mailed.

(3) Definition.

Business license tax certificate. The term "business license tax certificate," as used in this section, has the same meaning as the term used in SMC 5.55.

(4) Procedure.

(a) Notice required. The Director, or his or her designee, shall notify a licensee in writing by certified mail of the refusal to renew or revocation of his or her license and the grounds therefor. Licensees shall ensure that their current mailing address is on file with the Department. Mailing to the licensees most recent address on file with the Department shall be sufficient notice. If notice is mailed to such address, actual receipt of the notice is not required to effectuate refusal to renew or revocation of the license.

(b) Appeal. A licensee may, within thirty (30) days from the date that the refusal to renew or revocation notice was mailed to the licensee, appeal from such refusal to renew or revocation by filing a written notice of appeal ("petition") setting forth the grounds therefor with the Office of the Hearing Examiner. The licensee must provide a copy of the petition to the Director and the City Attorney on or before the date the petition is filed with the Hearing Examiner in order to perfect the appeal. The hearing shall be conducted in accordance with the procedures for hearing contested cases in the Seattle Administrative Code (Chapter 3.02 of the Seattle Municipal Code). The Hearing Examiner shall set a date for hearing the appeal and notify the licensee by mail of the time and place of the hearing. After the hearing, the Hearing Examiner shall make appropriate findings of fact, and conclusions of law. The Hearing Examiner shall affirm, modify, or overrule the refusal to renew or revocation. If the Hearing Examiner modifies or overrules the Director's action, it may reinstate the license, or may impose any terms upon the continuance of the license that the Hearing Examiner may deem advisable.

(c) Action stayed upon appeal. The refusal to renew or revocation action is stayed upon appeal pending final action by the Hearing Examiner.

(d) Surrender of license required. All licenses which are refused to be renewed or revoked shall be surrendered to the City on the effective date of such refusal to renew or revocation. It is unlawful for any licensee to engage in business after its business license tax certificate has been refused to be renewed or revoked.

(e) License fee nonrefundable. Upon the refusal to renew or the revocation of any license, no portion of the license fee shall be returned to the licensee.

(f) Order shall be posted. A final refusal to renew or revocation order shall be posted in a conspicuous place at the main entrance to the licensee's place of business and shall remain posted until the business license tax certificate has been reinstated.

(5) Reinstatement of business license tax certificate. A business license tax certificate that has not been renewed because of the refusal of the Director, or that has been revoked shall not be reinstated until:

(a) All amounts due have been paid, or arrangements for payment have been approved by the Director;

(b) The licensee has posted with the Department a bond or other security in an amount equal to at least one-half its future estimated average annual tax liability; and

(c) All conditions imposed by the Director and/or the Hearing Examiner have been fulfilled.

(d) A period of one year has passed since the effective date of the refusal to renew or the revocation of the license.

DIRECTOR'S CERTIFICATION

I, Glen M. Lee, Finance Director of the City of Seattle, do hereby certify under penalty of perjury of law, that the within and foregoing is a true and correct copy as adopted by the City of Seattle, Department of Finance and Administrative Services.

DATED this \_\_\_\_ day of July 2016.

CITY OF SEATTLE,

a Washington municipality

By: \_\_\_\_\_

Glen M. Lee, Finance Director

Department of Finance and Administrative Services

Effective date: July 14, 2016

Jul 14, 2016