

Council Workshop Materials

Budget Workshop
April 21st 2026





Bellevue Comprehensive Plan 2044

Bellevue welcomes the world. Our diversity is our strength. We embrace the future while respecting our past.

Bellevue’s vision for the future:

In 2044, Bellevue is a vibrant international center for innovation and commerce with safe, diverse and attractive neighborhoods that feature some of America’s finest schools. The city’s neighborhoods epitomize Bellevue’s reputation as a “City in a Park” with visually breathtaking vistas, viewpoints and recreation areas. Downtown is an employment and residential hub. New business and residential centers are located in BelRed and Wilburton. Crossroads, Eastgate and Factoria feature their own unique cultural amenities and urban landscapes. These centers are home to world-renowned technology companies and tomorrow’s industry leaders. Local shopping centers throughout the city allow people to easily meet their daily needs close to home. Through the city’s growth, residents are connected to one another.

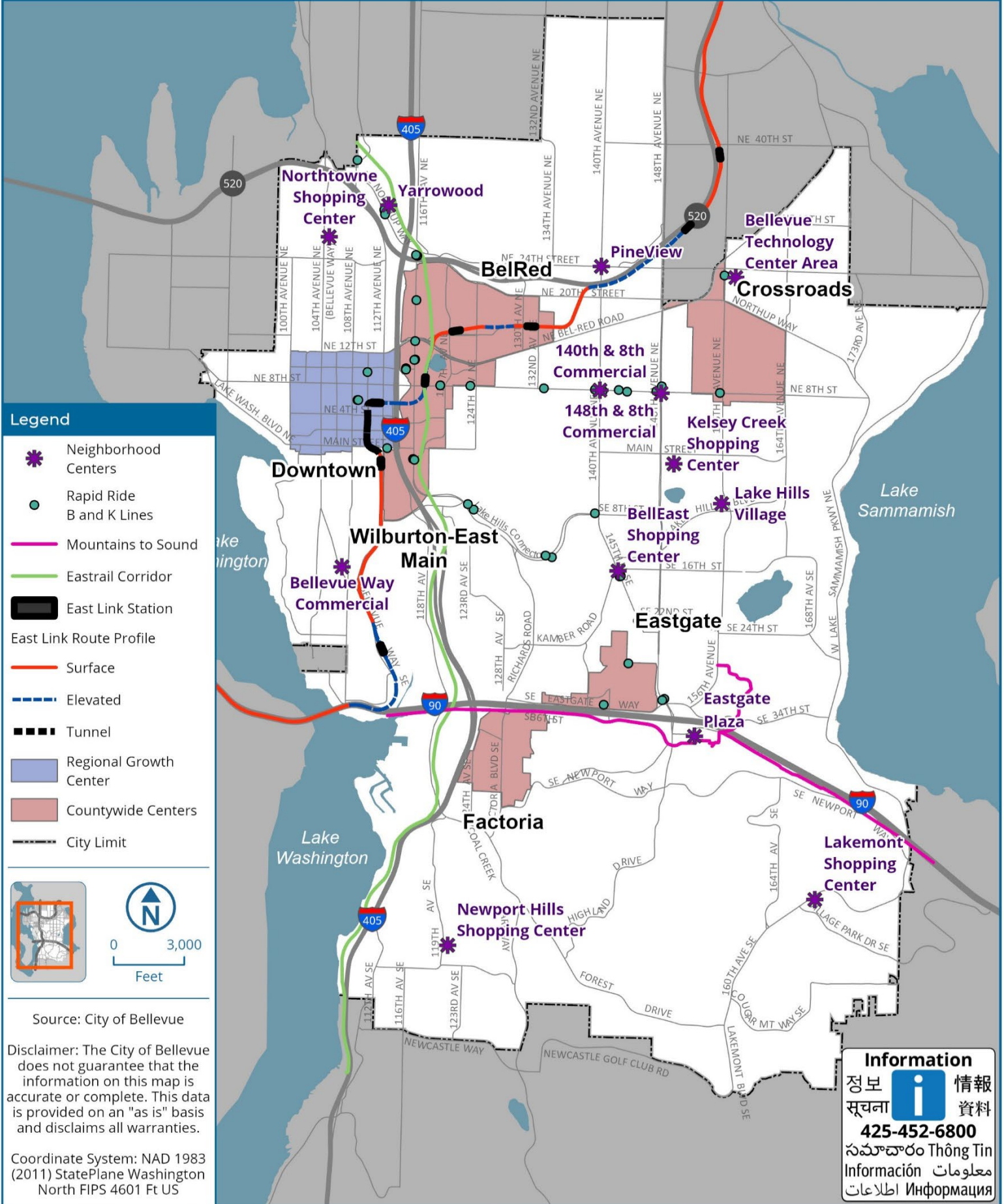
All neighborhoods have diverse housing choices, gathering spaces and local and regional commercial services. Bellevue’s people—its ultimate strength—define both the city and their neighborhoods.

This Comprehensive Plan vision will be realized by the entire city organization, in concert with the Bellevue community and regional partners. The Comprehensive Plan provides city policy direction on a range of issues, from the city’s growth strategy to environmental protection, to provision of utilities, parks and other services. Further detail is found in the vision statement for each element of the plan, occurring at the beginning of each chapter.

2019-2044 Citywide Growth Targets

	Addition	2044 Total
Housing	+35,000	98,200
Jobs	+70,000	227,800

Bellevue Growth Centers



Legend

- Neighborhood Centers
- Rapid Ride B and K Lines
- Mountains to Sound
- Eastrail Corridor
- East Link Station
- East Link Route Profile
- Surface
- Elevated
- Tunnel
- Regional Growth Center
- Countywide Centers
- City Limit

Source: City of Bellevue

Disclaimer: The City of Bellevue does not guarantee that the information on this map is accurate or complete. This data is provided on an "as is" basis and disclaims all warranties.

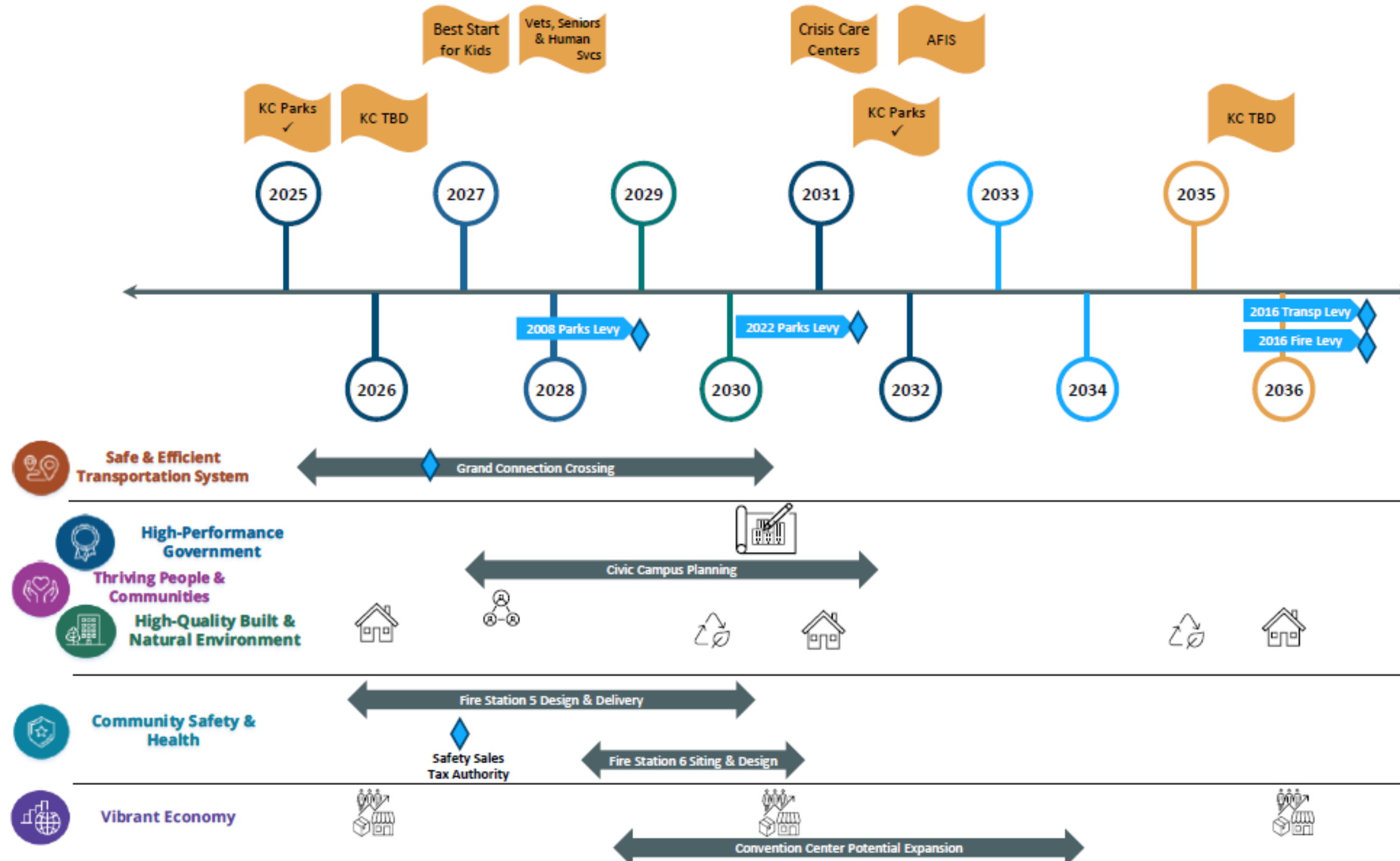
Coordinate System: NAD 1983 (2011) StatePlane Washington North FIPS 4601 Ft US

Information

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 Thông Tin Thông Tin
 Información Información
 معلومات معلومات
 اطلاعات اطلاعات

425-452-6800

Planning and Levies



Safe & Efficient Transportation System

High-Performance Government
Thriving People & Communities
High-Quality Built & Natural Environment

Community Safety & Health

Vibrant Economy

The City of Bellevue's Voter-Approved Property Tax Levies

2008 Parks and Natural Areas Levy

- A **20-year voter approved** property tax levy lid lift beginning collections in 2008 and expiring after 2028.
- **Supports property acquisition** for new or expanded city parks and improvements for community centers, sports fields, and trails and natural areas.
- **Provides about \$4 million annually** with about \$3.4 million supporting Parks' Capital Improvement Program (CIP) and about \$600k in perpetuity for Parks' maintenance and operating (M&O).
- This levy **costs the median Bellevue household \$71 per year** (in 2008 dollars) or 12 cents per \$1,000 of assessed value (AV) (from voter pamphlets guide).

2016 Fire Facilities Levy

- A **20-year voter approved** property tax levy lid lift beginning collections in 2016 and expiring after 2036.
- **Supports fire facility improvements** like seismic retrofits to fire stations, building the new Fire Station 10 in downtown Bellevue, upgrading existing fire stations, and obtaining and outfitting a logistics center space.
- **Provides about \$8.5 million annually** for Fire's Capital Improvement Program (CIP) for an estimated \$120 million over 20 years.
- This levy **costs the median Bellevue household about \$80 per year** (in 2016 dollars) or 12.5 cents per \$1,000 of assessed value (AV).

2022 Parks Levy for Parks & Open Space

- A **9-year voter approved** property tax levy lid lift that beginning collections in 2023 and expiring after 2031.
- **Supports property acquisition** for new or expanded city parks and improvements for community and recreation centers, emerging sports, and trails and natural areas.
- **Provides about \$20 million annually** with about \$15 million supporting Parks' Capital Improvement Program (CIP) and about \$5 million for Parks' maintenance and operating (M&O).
- This levy **costs the median Bellevue household about \$200 per year** (in 2022 dollars) or 20 cents per \$1,000 of assessed value (AV).

2016 Transportation Levy for Neighborhood Safety, Connectivity, and Congestion

- A **20-year voter approved** property tax levy lid lift beginning collections in 2016 and expiring after 2036.
- **Supports improvements** for neighborhood safety; neighborhood congestion; new sidewalks, trails, and paths; enhanced technology for traffic management; sidewalk and trail maintenance; and new bike facilities.
- **Provides about \$10.5 million annually** for Transportation's Capital Improvement Program (CIP) for an estimated \$140 million over 20 years.
- This levy **costs the median Bellevue household about \$96 per year** (in 2016 dollars) or 15 cents per \$1,000 of assessed value

Transportation Mobility & Safety Portfolio

The Transportation Department is realigning its Capital Improvement Program to make it easier to understand, establish a consistent methodology for evaluating projects, and clearly communicate unmet needs. Through a new Portfolio Project Management approach, all work will be organized under a single “Transportation Mobility and Safety” portfolio and grouped into five Program areas: Vehicle Mobility, Pedestrian and Bike Mobility, Neighborhood Mobility, Preservation and Reconstruction, and Major Projects. This updated structure will strengthen transparency, improve decision-making, and position projects more efficiently as funding opportunities arise.

Handout includes:

1. Overview of each program within the portfolio
2. Scoring criteria for project prioritization



Vehicle Mobility

Program objectives:

- Safe management of traffic flow and congestion reduction on key corridors and intersections.
- Use technology to optimize signals, manage curb activity, and support efficient travel.
- Support future-ready mobility, including connected and new vehicle technologies.

Typical projects range: \$2-10 million

Sample projects:

- **Factoria Blvd./SE 38 St. Intersection Improvements:** Widen the west leg of the intersection to enable better signal phasing and significantly reduce congestion at Factoria Boulevard and SE 38th Street.
- **Smart Mobility:** This project implements new smart mobility strategies and supports existing smart systems to systematically reduce traffic congestion and improve safety.
- **148th Avenue SE & Kelsey Creek Center Signal:** New traffic signal to reduce congestion at Main & 148th through the improved distribution of traffic entering and exiting the Kelsey Creek Center.



Pedestrian & Bicycle Mobility



Program objectives:

- Create safe, connected walking and biking routes throughout the city.
- Fill sidewalk, crossing, and bike network gaps near schools, transit stops, and neighborhoods.
- Upgrade older pedestrian infrastructure to meet ADA and accessibility standards.
- Expand comfortable, low-stress bike and pedestrian facilities for all ages and abilities.

Typical projects range: \$0.2-12 million

Sample projects:

- **Eastrail-MTSG Regional Trail Connection:** Connect these regional trails for all users by constructing a shared-use path along 118th Ave SE from the Mountains to Sound Greenway Trail at I-90 to SE 32nd Street and add an RRFB crosswalk at SE 32nd Street.
- **Eastgate Way/Richards Road Sidewalk:** Construct sidewalk on the north side of Eastgate Way from Richards Road to 139th Ave SE to fill a gap in the pedestrian network.
- **Urban Core Bike Network Phases 1-4:** This project improves safety and connectivity by creating new protected bicycle facilities linking key corridors in the urban core including NE 1st St., NE 4th St. and Northup Way.

Neighborhood Mobility

Program objectives:

- Reduce speeding and cut-through traffic to protect neighborhood livability.
- Improve safe routes to schools, parks, and community destinations.
- Implement traffic calming and systemic safety treatments on neighborhood streets.
- Address localized safety concerns quickly with targeted, community-driven projects.

Typical projects range: \$0.3 – 1.2 million

Sample projects:

- **161st Avenue SE Traffic Calming:** Add speed cushions and raised crosswalk along 161st Ave SE near Spiritridge Park.
- **Newport High School Safe Routes to School:** Add school zone flashing beacons and other safety improvements for students accessing Newport High School.
- **Local Speed Limit Reduction:** Citywide signage and pavement marking modifications to support local speed limit reductions.



Preservation and Reconstruction

Program objectives:

- Protect the city's investment in transportation infrastructure and ensure its longevity and reliability.
- Provide funding for projects that are too large or complex to be considered or funded through routine maintenance.
- Reconstruct failing or outdated infrastructure to meet current standards.
- Improve long-term reliability, safety, and sustainability of the transportation network.



Sample projects:

Typical projects range: \$0.1 – 10 million

- **School Zone Beacon Repair:** Construct new school zone flashing beacons around multiple schools to meet current City safety standards.
- **West Lake Sammamish Parkway Phases 3-5:** Determine the best options for rebuilding the remaining portions of the Parkway to enhance the long-term safety, maintainability, and mobility for all modes.
- **112th Ave NE Street Lighting:** Replace the outdated and difficult to maintain street lighting system on 112th Ave NE between NE 12th St and NE 24th St.



Major Projects

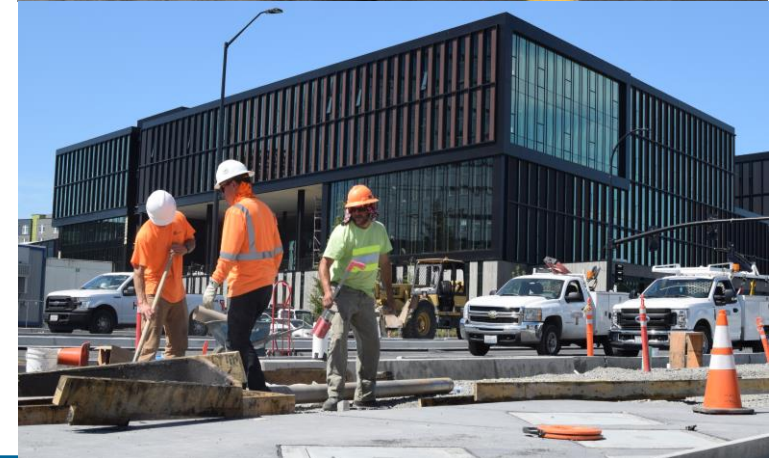
Program objectives:

- Deliver large, multi-phase, multi-functional projects that aim to transform the City of Bellevue's transportation landscape.
- Enable transformational projects that often span multiple years and can require multiple construction contracts to complete.
- Reserve seed funding for grant applications to reduce overall project costs to the City.

Typical projects range: \$13 – 75 million

Sample projects:

- **Spring Boulevard Zone 3:** Complete the NE Spring Blvd corridor by constructing the missing multimodal link between 124th Ave NE and 130th Ave NE.
- **120th Avenue NE Stage 4:** Widen and reconstruct 120th Ave NE between NE 16th St and Northup Way with new separated bicycle and pedestrian facilities.
- **Mountains to Sound Greenway Future Phases:** Construct a new 12-foot-wide pedestrian and bicycle trail, along the south side of I-90 from the pedestrian crossing near 150th Avenue SE to Lakemont Boulevard SE.



Prioritization Criteria



Safety & Vision Zero



Capacity and Growth



Multimodal Mobility



Reliable Infrastructure



Equity & Community Access



Leverage External Funding

Revenue Summary Options

Select Options for City Council Allowable Under RCW

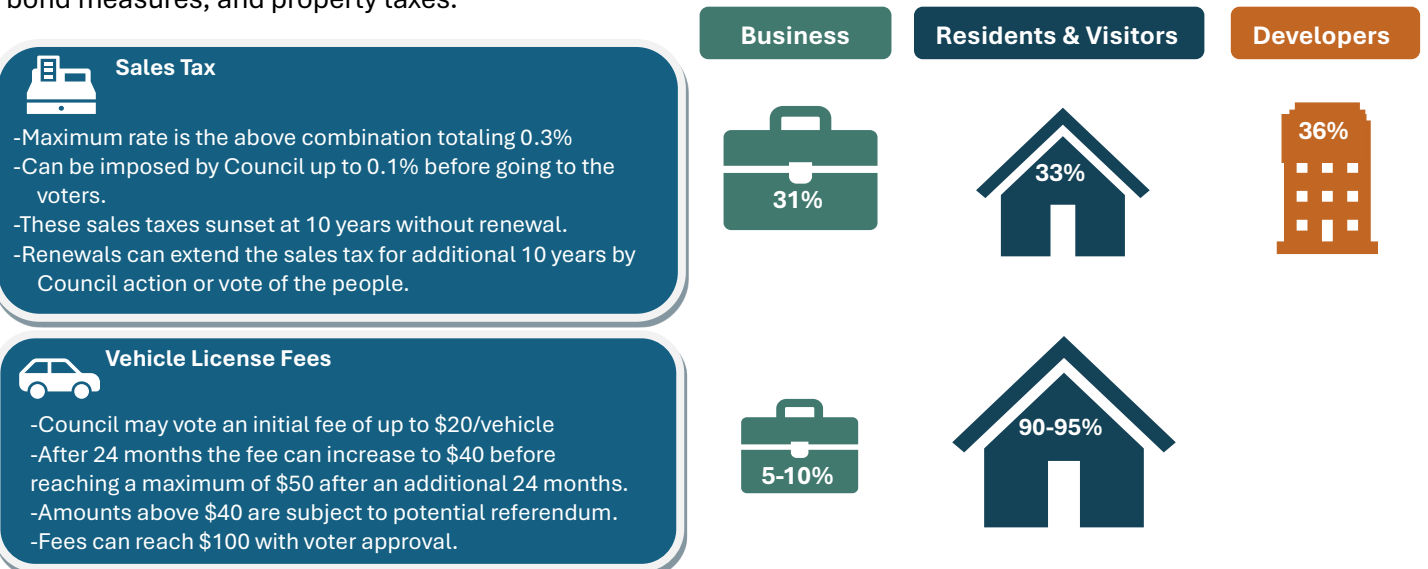
Major Tax Sources

Taxes account for **43%** of all City revenues and reflect the most flexible sources available. The following reflects the three largest City tax sources, and, at a glance, the funding options available for new or existing programs and/or projects. Additionally, for these sources an infographic is included to show who broadly pays for each tax type from businesses, developers, as well as residents and visitors.



Transportation Benefit District (TBD)

In Fall 2023, City Council enacted the governing structure of a transportation benefit district for the Bellevue. However, a revenue source was not identified and has been pending further consideration about the funding need and approach. The two primary sources are vehicle license fees and sales taxes, however, there are options for bond measures, and property taxes.



Other Options



Tax Increment Financing (TIF) (Councilmanic)

- Limited to 2 districts per city totaling no more than \$200M in assessed value.
- Receives incremental property value of properties in the TIF beyond the standard 1% allowable for other property tax levies.
- Subject to a 25-year sunset.



Local Improvement District (LID)

- Property tax levy on select properties to cover the whole or part of a specific expense.
- Requires a formal process.



Parking & Business Improvement Area (PBIA)

- Formerly known as BIDs
- PBIAs are designed to aid general economic development and collaboration within an area's business community.
- Allows business owners to establish a special assessment district which can be used on management, services, facilities and programs for the district.
- Requires an area petition process.



Debt

- Opportunistic and appropriate use of debt while recognizing the costs of servicing that obligation.



Metropolitan Park District (Vote of Council + Voters)

- Metropolitan park districts (MPD) may be created for the management, improvement, maintenance, and acquisition of parks and recreational facilities.
- MPDs can levy a property tax of \$0.75/\$1000 AV.



Public-Private Partnership (P3)

- Collaborating with partner organizations to share in funding and/or operations of projects and services as appropriate.



Regional Fire Authority (Creation=Councilmanic, Levy=Voters)

- Requires formal process to establish the authority.
- Can levy a property tax of \$0.50/\$1000 of Assessed Value (AV)
- Can also apply a Special Benefit Charge



Amusement Taxes (Councilmanic)

- Maximum rate is 5%, current City rate is 3%.
- Admissions taxes on for-profit programming.
- Unrestricted in use.
- Admissions charges cannot be placed on public facilities unless the revenues are used for construction, operations, maintenance, repair, replacement or enhancement of that public facility and its programs.



Utilities Taxes (Councilmanic)

- Captured revenues are unrestricted.
- Taxes on electric, gas, telephone, cellular (not data plans), water, sewer, storm, garbage, and cable franchise fees.
- Cable franchise fees, telephone, and cellular taxes are at the max 6%.
- Electric and gas utilities are currently at 5% but could go to 6%.
- The remaining would be taxes on the Utilities Department which would be passed onto rate payers.



Public Safety Sales Tax (Voters)

- Up to 0.1% sales tax.
- 1/3 of all money received must be used solely for criminal justice purposes, fire protection purposes, or both.
- 15% of the tax proceeds goes to King County.
- If King County increase the Criminal justice sales tax rate to above 0.2%, City can only levy for less than 0.1% as the total cannot exceed 0.3%



Parks Impact Fees (Councilmanic)

- Mostly applied to residential construction or the residential portion of a mixed-use building or development, but could also charge commercial or industrial developments, since employees (and not just residents) can directly benefit from nearby parks and recreational facilities.



Fire Impact Fees (Councilmanic)

- Fire impact fees must be used for "fire protection facilities" that are addressed by a capital facilities plan element of a comprehensive plan adopted

Property Tax - Who Pays Analysis & Takeaways

Property Tax is applied to the assessed value (AV) of all taxable real and personal property located within the city, with several exceptions such as public structures (government buildings, roads, etc.), property owned by several types of non-profit organizations, personal property (up to a specified dollar value), and others.

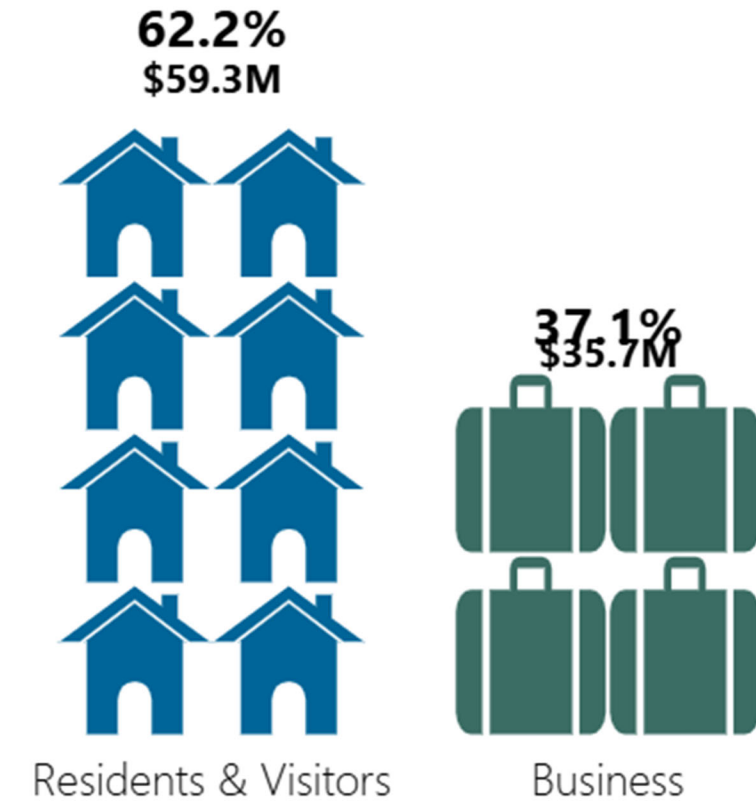
Real property includes land, buildings, and improvements to the land such as driveways. Personal property includes movable assets used in conducting a business such as machinery, supplies, and other non-inventory items. Washington State has a budget-based system of property taxation. There are three main components to the property tax: Levy, Assessed value (AV), and Levy Rate. As part of the budget process, the taxing jurisdiction establishes the amount of property tax revenue needed to fund the budget. The amount needed to fund the budget is called the levy. It is the total amount to be collected from the taxpayers by a taxing district. By November 30 of each year, the amount of taxes to be levied by taxing districts are certified to the county assessor who computes the levy rate necessary to raise that amount of revenue. The County Assessor calculates the Levy Rate necessary by dividing the total Levy amount by the assessed value of taxable property in the district. By law, this number is expressed in terms of a dollar rate per \$1,000 of valuation. For example, a rate of \$0.00025 is expressed as 25¢ per \$1,000 of assessed value.

Current law limits the Property Tax increase from the prior highest allowable Regular Levy to the lesser of 101 percent or 100 percent plus inflation, where inflation is measured by the percentage change in the [Implicit Price Deflator \(IPD\)](#) (whichever is less) ([RCW 84.55.0101](#)). It is often the case that the IPD is higher than the limit factor making the default allowable increase 101% of the prior year's Levy plus new construction.

The estimated 2025 Regular Levy AV is at \$97.2 billion which is an increase of \$4.9 billion (5.4 percent) from the 2024 AV following the King County Countywide Assessed Value Forecast (King County). The estimated 2026 Regular Levy AV would be \$103.4 billion, or 6.3 percent growth over the 2025 estimate. By these estimates each additional \$0.01 per \$1,000 assessed value (AV) of the Regular Property Tax Levy Rate generates additional property tax revenue of \$972,633 in 2025 and \$1,034,198 in 2026.

Property Tax

Percent of Revenue Source Paid by Constituencies



Average of KC City Levies Per \$1000 AV

\$0.9915

City of Bellevue Levy Rate Per \$1000 AV

\$0.9600

Banked Regular Levy Capacity

\$7.0M

2025 Budgeted Revenue

\$95M

% of COB Levy is Voter-Approved

41%

Restrictions (If Any) on Incoming Property Tax

Unrestricted

\$51.6M



2008 Parks Levy

\$4.0M



2016 Fire Levy

\$8.1M



2016 Transportation Levy

\$9.7M



2022 Parks Levy

\$21.6M



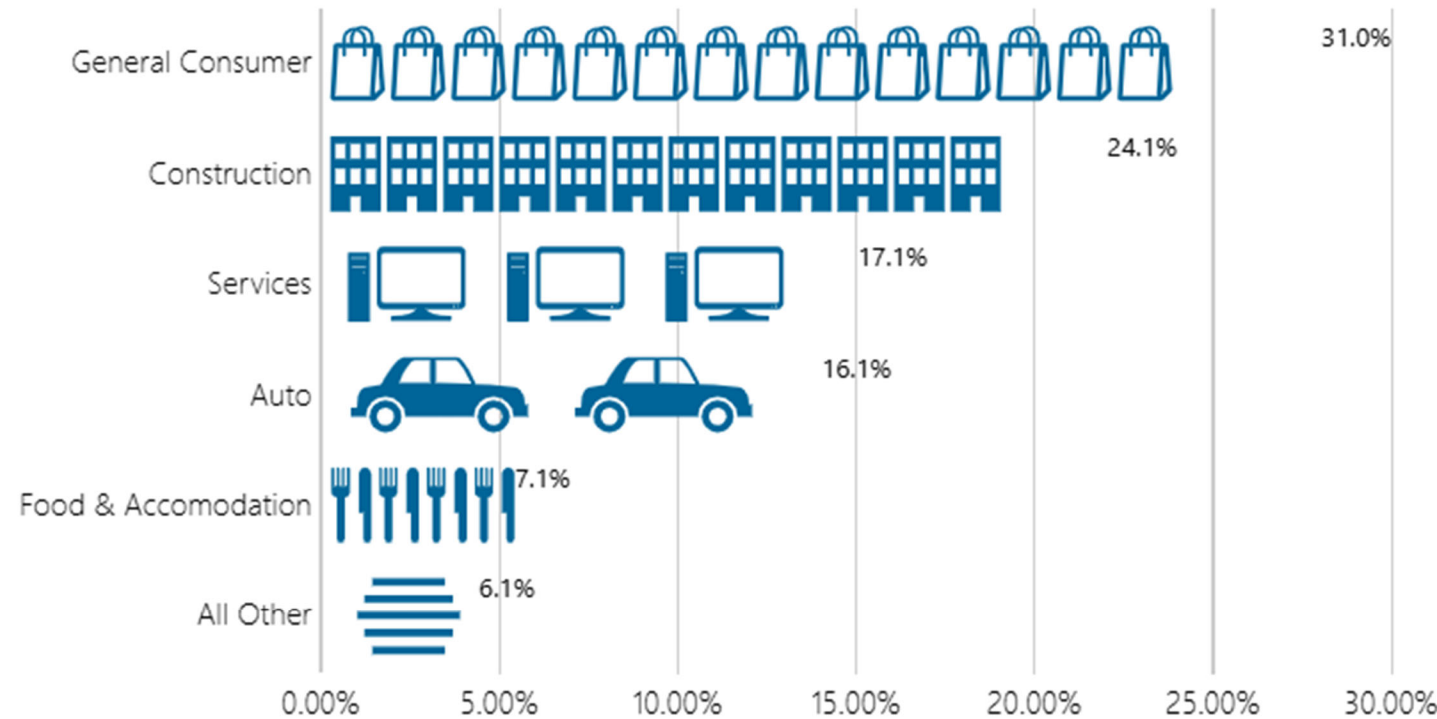
Sales Tax - Who Pays Analysis & Takeaways

Retail Sales and Use Taxes are the most volatile revenue stream for the City and follows the current economic environment. In prosperous economic times sales tax growth is quite strong; in 2007 sales tax grew 16.6 percent with construction leading the way. In poor economic times, sales tax may drop precipitously as illustrated in 2020 with an 11 percent decline from 2019 due to COVID-19.

Sales tax is imposed on the sale of most goods and some services. This tax is remitted to the State by businesses and in turn, the State provides the City with a portion of this revenue monthly. The total sales tax rate is 10.2 percent in Bellevue and the city receives 0.95 percent of this rate with 0.1 percent of the rate dedicated to affordable housing. Growth in sales tax revenue is driven by growth in sales at retail outlets, direct expenditures by households and businesses, and development activity. With the issuance of \$79.1 million in debt in 2015, of which \$10 million allows the city to redirect sales tax to address infrastructure and neighborhood needs.

Authority Granted Under: ([RCW 82.14.060](#), [RCW 82.14.415](#))

Sales Tax by Sector

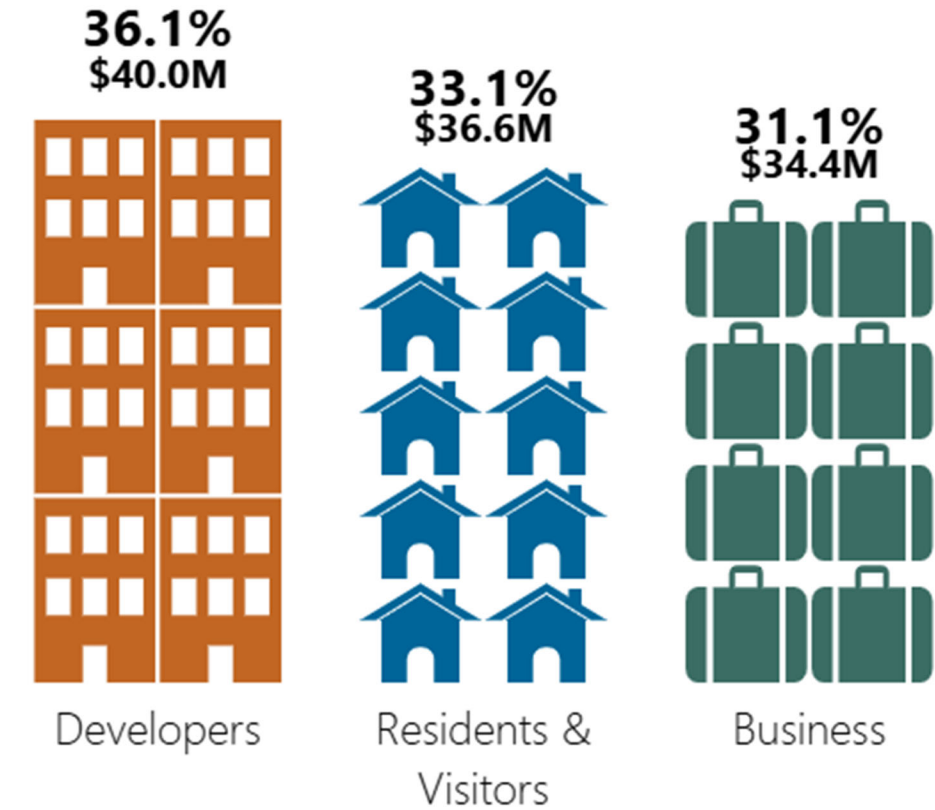


2025 Budgeted Revenue

\$111M

Sales Tax

Percent of Revenue Source Paid by Constituencies



Restrictions (If Any) on Incoming Sales Tax

Unrestricted

\$51.6M



Affordable Housing 0.1%

\$11.6M



Criminal Justice

\$6.2M



Business & Occupation Tax - Who Pays Analysis & Takeaways

Business & occupation taxes (B&O) perform similarly to sales tax, but the tax base is somewhat more expansive giving it slightly more stability than sales tax. Unlike sales tax, B&O tax is based on gross receipts for retail sales or calculated by square footage for those companies that do not necessarily have gross receipts but perform other activities such as management activities of headquarters.

Business and Occupation (B&O) Tax is made up of two components: gross receipts tax and square footage tax. The gross receipts B&O Tax is primarily measured on gross proceeds of sales or gross income. The square footage B&O tax applies to businesses whose in-city activities produce gross revenue indirectly, such as at headquarter locations. Businesses with taxable gross receipts for a business less than \$205,000 or offices with less than 250 taxable square feet are exempt from B&O Tax, but they still must file a return. The City levies the same rate for all types of business activities. The 2024 gross receipt B&O Tax rate is 0.1596 percent of receipts/income including the prior rate of 0.1496 percent and 0.01 percent rate adjustment. The quarterly square footage rate is \$0.3025034 per square foot in 2024.

Authority Granted Under: [\(RCW 82.04\)](#)

2025 Budgeted Revenue

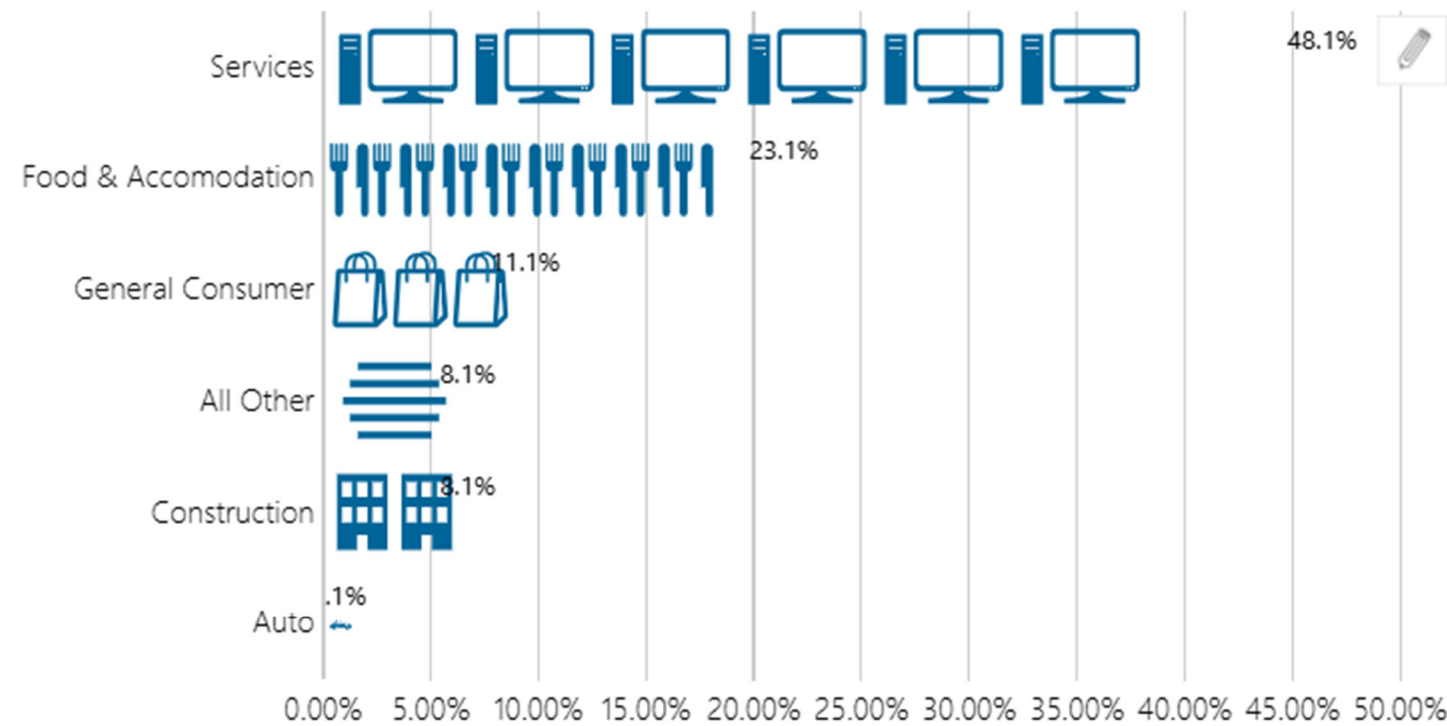
\$74M

Business & Occupation Tax

Percent of Revenue Source Paid by Constituencies



B&O Tax by Sector



Gross Receipts Rate
Current COB Rate & Max Allowable



Restrictions (If Any) on Incoming Business & Occupation Tax

Unrestricted

\$74.2M



Transportation Benefit District (TBD) Overview

[Chapter 36.73 RCW](#) authorizes cities (see also [RCW 35.21.225](#)) and counties to form transportation benefit districts (TBDs), quasi-municipal corporations and independent taxing districts that can raise revenue for specific transportation projects, usually through vehicle fees or sales taxes. Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan ([RCW 36.73.015\(6\)](#)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.

TBD Sales Taxes can be imposed by Council up to 0.1% before going to the voters. These sales taxes sunset at 10 years without renewal. Renewals can extend the sales tax for an additional 10 years by council action or vote of the people.

Any TBD may impose vehicle fees up to \$100 with simple majority voter approval. Alternatively, any TBD that includes all the territory within the boundaries of the jurisdiction(s) that formed the TBD may impose councilmanic (non-voted) vehicle license fees up to \$50 in a series of graduated steps as follows:

- The TBD may impose a license fee up to \$20 at any time, although the fees may not be collected until six months after approval.
- The fee may be increased up to \$40, but only if a \$20 fee has been in effect for at least 24 months.
- The fee may be increased up to \$50, but only if a \$40 fee has been in effect for at least 24 months. Any non-voted fee higher than \$40 is subject to potential referendum, as provided in [RCW 36.73.065\(6\)](#).

Source: MRSC

\$20 Vehicle Fee

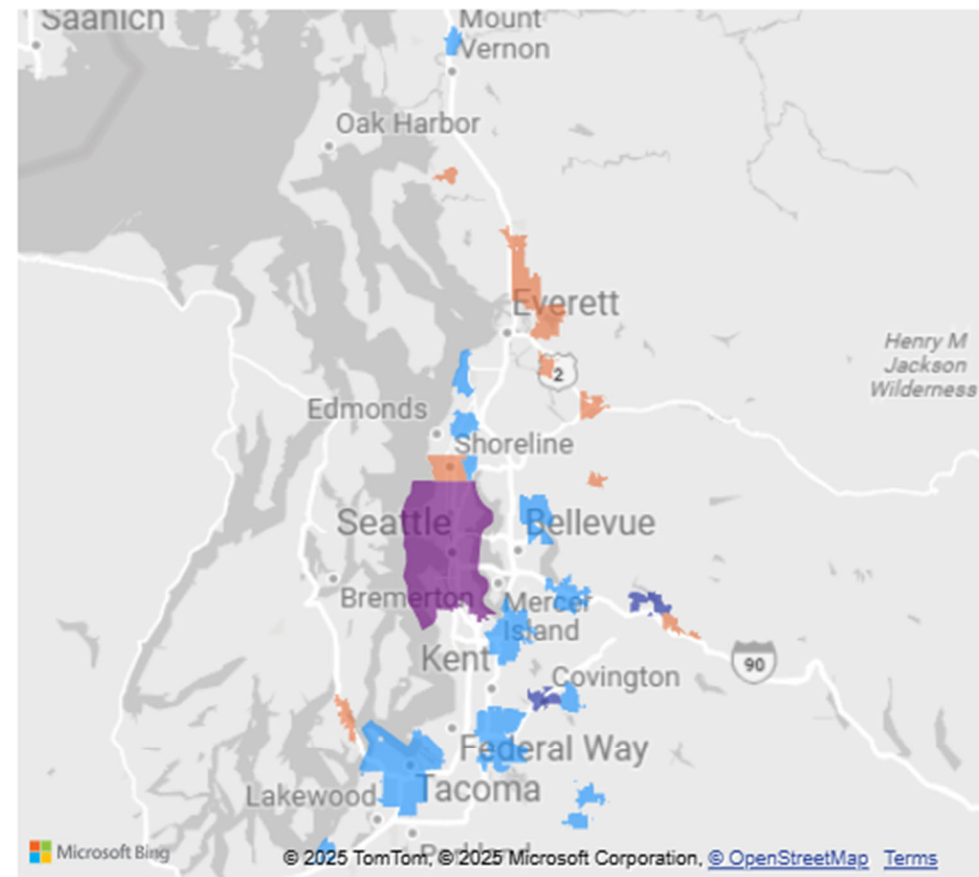
\$2M

0.1% Sales Tax

\$11M

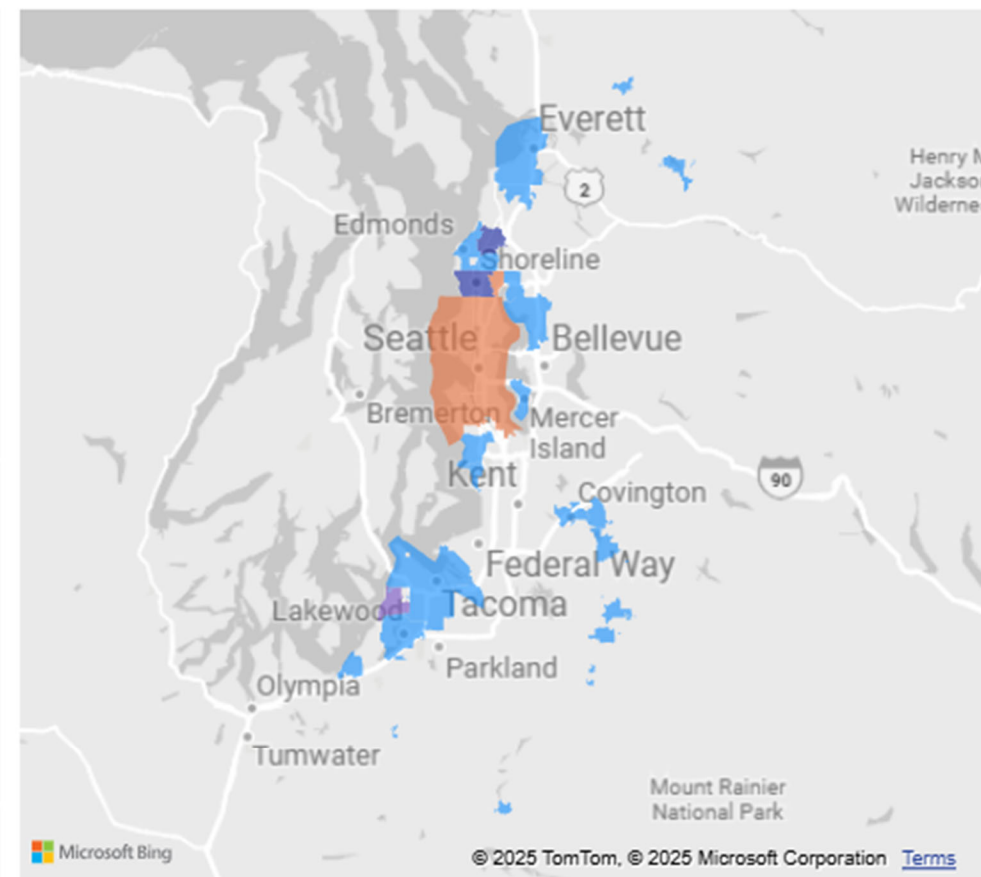
TBD Sales Tax by Seattle Metro Cities

Sales Tax ● 0.10% ● 0.15% ● 0.20% ● 0.30%



Vehicle Fee by Seattle Metro Cities

Vehicle Fee ● \$10 ● \$20 ● \$40 ● \$50



King County TBDs Detail Table

City/County	Powers Assumed?	Sales Tax %	Vehicle Fee
Black Diamond	Yes		\$20
Burien	Yes		\$20
Covington	Yes	0.30%	\$20
Des Moines, WA	Yes		\$40
Duvall	Yes	0.20%	
Enumclaw	No	0.10%	\$20
Issaquah	No	0.10%	
Kenmore	Yes		\$20
King County	No		
Kirkland	No		\$20
Lake Forest Park	Yes	0.10%	\$50
Maple Valley	Yes	0.10%	\$20
Mercer Island	Yes		\$20
Normandy Park	Yes		\$20
North Bend	Yes	0.20%	
Redmond	Yes	0.10%	
Renton	Yes	0.10%	
Seattle	Yes	0.15%	\$50
Shoreline	Yes	0.20%	\$40
Snoqualmie	Yes	0.30%	

Transportation-Specific Revenue Options

Select Options for City Council Allowable Under RCW

Transportation Benefit District

In Fall 2023, City Council enacted the governing structure of a transportation benefit district (TBD) for Bellevue. However, a revenue source was not identified and has been pending further consideration about the funding need and approach. TBD revenue may be used for transportation improvements included in a local transportation plan. Improvements may include roads, sidewalks, transit, and demand management. Construction, maintenance, and operations costs are all eligible.

TBD Vehicle Fees (Councilmanic + Voters)

- Council may vote an initial fee of up to \$20/vehicle which would **generate \$2M annually**.
- After 24 months the fee can increase to \$40 before reaching a maximum of \$50 after an additional 24 months.
- Amounts above \$40 are subject to potential referendum, and Fees can reach \$100 with voter approval.
- Paid by **residents and businesses** with licensed vehicles.

TBD Sales Tax (Councilmanic + Voters)

- Maximum rate is 0.3%.
- Can be imposed by Council up to 0.1% before going to the voters.
- These sales taxes sunset at 10 years without renewal.
- Renewals can extend the sales tax for additional 10 years by Council action or vote of the people.
- Paid by **residents, businesses, and developers**.
- Staff estimate a 0.1% tax **could generate approx. \$11M annually**.

Other Transportation-Specific Options

Tax Increment Financing (TIF) (Councilmanic)

- Limited to 2 districts per city totaling no more than \$200M in assessed value.
- Receives incremental property value of properties in the TIF beyond the standard 1% allowable for other property tax levies.
- Subject to a 25-year sunset.
- Current authority expires in June.
- Paid by **property owners**.
- Staff estimate **approx. \$3M annually generated from TIF**

Transportation Impact Fees (Councilmanic)

- Must be used for transportation facilities that are addressed by capital facilities plan element of Comprehensive Plan.
- Cannot be used to fund operating and maintenance.
- Cannot be the sole source for funding improvements; must be proportionate to growth.
- Paid by **developers**.
- Currently used for vehicle infrastructure improvements. Available to also be used for pedestrian, bicycle, and transit infrastructure.
- **Estimate depends on negotiated fee setting.**

Automated Traffic Safety (ATS) Cameras

- The city is expanding its traffic safety camera program this year by installing an additional 14 cameras to improve traffic safety.
- Though revenue generation is not the goal of ATS cameras, staff do expect an increase due to added cameras.
- Paid by **residents and visitors**
- Staff **estimate \$2M annually**

Curb Management (Councilmanic)

- Paid on-street parking may be adopted by council, with the city able to set its own parameters on neighborhood areas, parking time limits, and rates.
- Paid by **residents and visitors**
- Staff **estimate \$2M annually**

Grants

- Any grants would be project-specific, but have regularly been successful in the past
- Subject to available funding by grantors, such as state or federal funding.
- Paid by **grantors**.
- Staff **estimate \$10M annually** could be covered by grants.

Partnership and Philanthropy

- Collaborating with partner organizations to support funding projects and services as appropriate.
- Paid by select **partner organizations**.
- Staff **estimates \$20-50 million** could be raised via partners.

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Property Taxes	<input checked="" type="checkbox"/>	Annual 1% or Implicit Price Deflator	The “levy lid” – also known as the “1% increase limit” or “101% limit” – restricts how much your city’s levy amount (the total property tax revenue received) can grow each year and was enacted due to concerns about property taxes levies rising faster than inflation. The 1% annual levy lid applies to all city levies except one-year excess O&M levies, excess levies for the repayment of general obligation bonds, and refund levies.	Unrestricted for Regular Property Tax Certain Property Tax Levies are Eligible to Increase with 1% or Implicit Price Deflator	37%	63%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 84.55.0101	ORD 6882	Bellevue Assessed Value	N/A	N/A	\$930K
Property Taxes	<input type="checkbox"/>	Property Tax Regular Banked Capacity	...any city may take less than the maximum allowed 1% levy increase in any given year and preserve (“bank”) the remaining dollar amount to use at some future date (RCW 84.55.092). With this mechanism, the city’s “maximum allowable levy” calculated under state statute increases the full 1% each year, plus add-ons, as long as it has adopted the required levy ordinance requesting some percentage less than the maximum allowed. Essentially, a city’s banked capacity is the difference between its maximum allowable levy and its actual levy. If the city is levying its maximum allowable levy, it has no banked capacity available. If a city is levying less than its maximum allowable levy, it has banked capacity available.	Unrestricted	37%	63%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>		RES 10555	Bellevue Assessed Value	N/A	N/A	N/A
Property Taxes	<input checked="" type="checkbox"/>	Property Tax Regular Levy	Primary source of property tax revenue for cities; may generally be used for any lawful governmental purpose. Maximum levy rate varies between \$1.60 and \$3.825 depending on whether city is annexed to a fire/library district, participated in a regional fire authority, and/or has a pre LEOFF firefighters’ pension fund. May also potentially be increased through “banked capacity” or levy lid lifts.	Unrestricted	37%	63%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 84.52.043	ORD 6882	Bellevue Assessed Value	N/A	0.53/\$1000 AV	\$52,454K
Property Taxes	<input type="checkbox"/>	Transportation Benefit District (TBD) Property Tax	(1) A district may levy an ad valorem property tax in excess of the one percent limitation upon the property within the district for a one-year period whenever authorized by the voters of the district pursuant to RCW 84.52.052 and Article VII, section 2(a) of the state Constitution. (2) A district may provide for the retirement of voter-approved general obligation bonds, issued for capital purposes only, by levying bond retirement ad valorem property tax levies in excess of the one percent limitation whenever authorized by the voters of the district pursuant to Article VII, section 2(b) of the state Constitution and RCW 84.52.056.	Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan (RCW 36.73.015(6)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.	37%	63%	0%	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 36.73.060	N/A	Bellevue Assessed Value	N/A	N/A	N/A

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Sales & Use Taxes	<input checked="" type="checkbox"/>	Base City Sales Tax	Each 0.1% = ~\$11M Maximum rate totaling 0.3%	Unrestricted	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14	BCC 4.12	Value of Eligible Purchases & Uses	0.50%	0.50%	\$98,328K
Sales & Use Taxes	<input type="checkbox"/>	TBD City Sales Tax	These sales taxes sunset at 10 years without renewal. Renewals can extend the sales tax for additional 10 years by Council action or vote of the people.	Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan (RCW 36.73.015(6)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.	31%	33%	36%	<input checked="" type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 36.73.065	N/A	Value of Eligible Purchases & Uses	0.30%	N/A	N/A
Sales & Use Taxes	<input type="checkbox"/>	Public Safety Sales Tax	Each 0.1% = ~\$11M Up to 0.1% sales tax. 15% of the tax proceeds goes to King County. If King County increase the Criminal justice sales tax rate to above 0.2%, City can only levy for less than 0.1% as the total cannot exceed 0.3%	1/3 of all money received must be used solely for criminal justice purposes, fire protection purposes, or both.	31%	33%	36%	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 82.14.450	N/A	Value of Eligible Purchases & Uses	0.10%	N/A	N/A
Sales & Use Taxes	<input type="checkbox"/>	Criminal Justice Sales Tax (Must enact by June 30 2028)	Each 0.1% = ~\$11M.	Must be expended for criminal justice purposes, such as domestic violence services, public defenders, diversion programs, reentry work for inmates, community outreach and assistance programs, etc.	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.345	N/A	Value of Eligible Purchases & Uses	0.10%	N/A	N/A
Sales & Use Taxes	<input checked="" type="checkbox"/>	Housing and Related Services Sales Tax	Sales tax up to 0.1% for affordable housing and related services, including behavioral health facilities and treatment programs. Each 0.1% = ~\$11M	Only affordable housing and related treatment services.	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.540	BCC 4.12	Value of Eligible Purchases & Uses	0.10%	0.10%	\$11,568K
Sales & Use Taxes	<input checked="" type="checkbox"/>	Affordable Housing Sales Tax Credit	Credit against 6.5% state sales tax. Credit is either 0.0073% or 0.0146% depending on whether city had a "qualifying local tax" in place by July 28, 2020. Had to be adopted no later than July 27, 2020; expires after 20 years.	Revenues may be used for affordable and supportive housing; cities under 100,000 population may also use revenues for rental assistance.	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.530	BCC 4.12	Value of Eligible Purchases & Uses	0.0146%	0.0073%	\$635K
Sales & Use Taxes	<input checked="" type="checkbox"/>	Hotel/Motel Sales & Use Tax	Most cities may impose a tax up to 4% on the sale of short-term lodging less than 30 days, of which 2% is a credit against the state sales tax. Revenues must generally be spent for tourism promotion, but may also be used to repay debt for affordable workforce housing near transit stations.	Revenues must generally be spent for tourism promotion, but may also be used to repay debt for affordable workforce housing near transit stations.	0%	100%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 67.28.180	BCC 4.19	Percent of Eligible Stays	4%	3%	\$4,056K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Sales & Use Taxes	<input checked="" type="checkbox"/>	Brokered Natural Gas Sales and Use Tax	Use tax upon brokered natural gas sales that are not otherwise subject to utility tax; rate must be equivalent to city's utility tax rate.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.230	N/A	Value of Brokered Gas	5%	5%	\$40K
Sales & Use Taxes	<input checked="" type="checkbox"/>	Criminal Justice Sales Tax	City's portion (XX%) county-enacted criminal justice sales tax.	Resources distributed are to be used exclusively for criminal justice purposes.	31%	33%	36%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.14.345	BCC 4.12	Value of Eligible Purchases & Uses			\$6,442K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Admissions Taxes	Excludes public facilities and events hosted by non-profit providers.	Unrestricted	0%	100%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.280	BCC 4.04	Percent of Eligible Admissions Sales	5%	3%	\$520K
Business & Occupation (B&O)	<input type="checkbox"/>	Gross Receipts Tax (Above 0.2%)	Voters must approve B&O Gross Receipts Rate increases above 0.2%. Each 0.01% increase equates to roughly \$4.7M.	Unrestricted	100%	0%	0%	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 82.04	BCC 4.09	Business Gross Receipts	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gross Receipts Tax (Below 0.2%)	Council may vote on increasing B&O Gross Receipts tax rate up to 0.2%. Each 0.01% increase equates to roughly \$4.7M.	Unrestricted	100%	0%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.04	BCC 4.09	Business Gross Receipts	0.20%	0.1596%	\$74,831K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Cable TV	All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>		BCC 4.10	Percent of Utility's Income	N/A	4.80%	\$1K
Business & Occupation (B&O)	<input type="checkbox"/>	Utility Tax -- Cell Phones (Above 6%)	Excludes data plan portions of cellular plans.	Unrestricted	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 35.21.870	N/A	Percent of Utility's Income	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Cell Phones (Below 6%)	Excludes data plan portions of cellular plans.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	6%	6%	\$996K
Business & Occupation (B&O)	<input type="checkbox"/>	Utility Tax -- Electricity (Above 6%)	Exclusively Impacts Puget Sound Energy.	Unrestricted	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Electricity (Below 6%)	Exclusively Impacts Puget Sound Energy.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	6%	5%	\$10,932K
Business & Occupation (B&O)	<input type="checkbox"/>	Utility Tax -- Gas Distribution (Above 6%)	Exclusively Impacts Puget Sound Energy.	Unrestricted	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 35.21.870	N/A	Percent of Utility's Income	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Gas Distribution (Below 6%)	Exclusively Impacts Puget Sound Energy.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	6%	5%	\$3,389K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Sewer	All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates. Each 1% increase = \$880K No limit prescribed by state or federal law.	Unrestricted	Need Utilities Info	Need Utilities Info	Need Utilities Info	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.22.280	BCC 4.10	Percent of Utility's Income	N/A	5%	\$4,400K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Solid Waste	All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates. Each 1% increase = \$380K No limit prescribed by state or federal law.	Unrestricted	Need Utilities Info	Need Utilities Info	Need Utilities Info	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.22.280	BCC 4.10	Percent of Utility's Income	N/A	4.50%	\$1,711K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Stormwater	No limit prescribed by state or federal law. All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates.	Unrestricted	Need Utilities Info	Need Utilities Info	Need Utilities Info	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.22.280	BCC 4.10	Percent of Utility's Income	N/A	N/A	\$1,803K
Business & Occupation (B&O)	<input type="checkbox"/>	Utility Tax -- Telephone/Pagers (Above 6%)	Significant historical decline due to less Plain Old Telephone Service (POTS) lines.	Unrestricted	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 35.21.870	N/A	Percent of Utility's Income	N/A	N/A	N/A
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Telephone/Pagers (Below 6%)	Significant historical decline due to less Plain Old Telephone Service (POTS) lines. Each 1% increase = \$166K	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.21.870	BCC 4.10	Percent of Utility's Income	6%	6%	\$996K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Utility Tax -- Water	No limit prescribed by state or federal law. All taxes would be imposed on the City's Utilities Department which would need to be passed along to customer rates. Each 1% increase = \$744K	Unrestricted	Need Utilities Info	Need Utilities Info	Need Utilities Info	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.22.280	BCC 4.10	Percent of Utility's Income	N/A	10.4%	\$7,709K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gambling Activities -- Sales of Puchboards & Pull-Tabs	"Cities that choose to allow gambling may tax the gambling proceeds (RCW 9.46.110). Such gambling taxes may be imposed by the legislative body and do not require voter approval."	"Cities that implement this gambling tax "must use the revenue from such tax primarily for the purpose of public safety" (RCW 9.46.113)."	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 9.46.110	BCC 4.14.030	Net Receipts	5%	5%	\$98K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gambling Activities -- Bingo Games	"Cities that choose to allow gambling may tax the gambling proceeds (RCW 9.46.110). Such gambling taxes may be imposed by the legislative body and do not require voter approval."	"Cities that implement this gambling tax "must use the revenue from such tax primarily for the purpose of public safety" (RCW 9.46.113)."	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 9.46.110	BCC 4.14.030	Net Receipts	5%	5%	\$0.03K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gambling Activities -- Raffles	"Cities that choose to allow gambling may tax the gambling proceeds (RCW 9.46.110). Such gambling taxes may be imposed by the legislative body and do not require voter approval."	"Cities that implement this gambling tax "must use the revenue from such tax primarily for the purpose of public safety" (RCW 9.46.113)."	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 9.46.110	BCC 4.14.030	Net Receipts	5%	5%	\$0K
Business & Occupation (B&O)	<input checked="" type="checkbox"/>	Gambling Activities -- Amusement Games	"Cities that choose to allow gambling may tax the gambling proceeds (RCW 9.46.110). Such gambling taxes may be imposed by the legislative body and do not require voter approval."	"Cities that implement this gambling tax "must use the revenue from such tax primarily for the purpose of public safety" (RCW 9.46.113)."	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 9.46.110	BCC 4.14.030	Net Receipts	2%	2%	\$125K
Excise Taxes	<input checked="" type="checkbox"/>	Leasehold Tax	Excise tax up to 4% on most leases of tax exempt properties in lieu of property tax; credited against state and county leasehold excise taxes. May be used for any lawful governmental purpose.	Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.29A	BCC 4.18	Value of Eligible Leases	4%	4%	\$350K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Excise Taxes	<input type="checkbox"/>	Transportation Benefit District (TBD) Vehicle License Fees (VLF)	<p>Any TBD may impose vehicle license fees up to \$100 with simple majority voter approval.</p> <p>Alternatively, any TBD that includes all the territory within the boundaries of the jurisdiction(s) that formed the TBD may impose councilmanic (non-voted) vehicle license fees up to \$50 in a series of graduated steps as follows:</p> <ul style="list-style-type: none"> -The TBD may impose a license fee up to \$20 at any time, although the fees may not be collected until six months after approval. -The fee may be increased up to \$40, but only if a \$20 fee has been in effect for at least 24 months. -The fee may be increased up to \$50, but only if a \$40 fee has been in effect for at least 24 months. Any nonvoted fee higher than \$40 is subject to potential referendum, as provided in RCW 36.73.065(6). <p>Each \$20 increase is roughly \$2M based on approximately 100,000 registered vehicles in Bellevue.</p>	Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan (RCW 36.73.015(6)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.	5%	95%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 36.73.065	N/A	# of Vehicles Registered in Bellevue	\$80/Vehicle	N/A	N/A
Excise Taxes	<input type="checkbox"/>	Transportation Benefit District (TBD) Vehicle License Fees (VLF) (Voted)	See Non-Voted TBD VLF	Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan (RCW 36.73.015(6)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.	5%	95%	0%	<input type="checkbox"/>	<input checked="" type="checkbox"/>	RCW 36.73.065	N/A	# of Vehicles Registered in Bellevue	\$100/Vehicle	N/A	N/A
Excise Taxes	<input checked="" type="checkbox"/>	Real Estate Excise Tax (REET) I	<p>Any city, town, or county may impose a 0.25% real estate excise tax – known as "REET 1" or the "first quarter percent"</p> <p>Does not require voter Approval.</p>	Excise tax of 0.25% on real estate sales. May be used for certain capital projects, depending on city's population and whether it fully plans under the Growth Management Act (GMA). For cities fully planning under GMA, eligible projects must be listed within the comp plan capital facilities element. May also be used for limited O&M costs, with additional reporting requirements.	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.46.010	N/A	Sale Price of Real Estate Sold in Bellevue	0.25%	0.25%	\$9,177K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Excise Taxes	<input checked="" type="checkbox"/>	Real Estate Excise Tax (REET) II	Any city, town, or county that is fully planning under the <u>Growth Management Act (GMA)</u> may impose an additional 0.25% real estate excise tax – known as "REET 2" or the "second quarter percent" (<u>RCW 82.46.035</u>). If a county imposes REET 2, it is applied within the unincorporated areas only.	Additional excise tax of 0.25% on real estate sales. May be used for certain capital transportation, water/storm/sewer, and park capital purposes listed in the city's capital facilities plan (CFP). May also be used for limited REET 1 purposes or capital facility maintenance, with additional reporting requirements. Use of revenues is somewhat more restrictive than REET 1	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.46.035	N/A	Sale Price of Real Estate Sold in Bellevue	0.25%	0.25%	\$9,177K
Licenses & Permits	<input type="checkbox"/>	Annual Business License Fee	RCW 35.90.010(4) defines a "general business license" as "a license, not including a regulatory license or a temporary license, that a city requires all or most businesses to obtain to conduct business within that city." Any city or town may require a general business license for any person or company "engaging in business" within city limits. This includes businesses that are physically located within the city, as well as businesses that are physically located elsewhere but engage in business within the city. However, cities may not require licenses for entities that are not "engaging in business" within the jurisdiction (RCW 35.90.060).	Unrestricted	100%	0%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.90	N/A	New Businesses Conducting Activity in Bellevue	N/A	N/A	N/A
Licenses & Permits	<input checked="" type="checkbox"/>	One-Time Business License Fee	RCW 35.90.010(4) defines a "general business license" as "a license, not including a regulatory license or a temporary license, that a city requires all or most businesses to obtain to conduct business within that city." Any city or town may require a general business license for any person or company "engaging in business" within city limits. This includes businesses that are physically located within the city, as well as businesses that are physically located elsewhere but engage in business within the city. However, cities may not require licenses for entities that are not "engaging in business" within the jurisdiction (RCW 35.90.060).	Unrestricted	100%	0%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.90	BCC 4.03	Businesses Conducting Activity in Bellevue	N/A	\$80.00	\$237K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Licenses & Permits	<input checked="" type="checkbox"/>	Franchise Fees and Royalties	Franchise agreements are contracts between the city and public or private utility providers that allow the utility providers to use the city's rights-of-way to deliver their services. A franchise agreement allows the utility provider to install, maintain, and repair utility infrastructure within the right-of-way while minimizing interference with public use of the right-of-way. Typically, these agreements last for 10 to 20 years or longer. Cities may impose franchise fees on utility providers to recoup the costs of administering the franchise. RCW 35.21.860 limits electricity, natural gas, and telephone franchise fees to actual administrative expenses. These franchise fees are not revenue generators as they are in some states. In addition, cities and towns may impose franchise fees to recover administrative costs on sewer and water.60 A reasonable franchise fee may be imposed on solid waste providers.	Unrestricted	100%	0%	0%	<input type="checkbox"/>	<input type="checkbox"/>	Multiple	Multiple	Varies	N/A	N/A	\$1,441K
Licenses & Permits	<input checked="" type="checkbox"/>	Street & Curb Permits; Right of Way Leases; Sidewalk Café Leases; Telecom Facilities		Unrestricted	Unknown	Unknown	Unknown	<input checked="" type="checkbox"/>	<input type="checkbox"/>	Multiple	Multiple	Varies	N/A	N/A	\$3,788K
Intergovernmental Revenues	<input checked="" type="checkbox"/>	Motor Vehicle Fuel Tax - City Streets	Monthly distribution from state to all cities based on population.	Revenues must be used for designated street, road, and highway purposes; must use at least 0.42% for pedestrian, equestrian, or bicycle trails unless such amount would be \$500 or less per year.	Unknown	Unknown	Unknown	<input type="checkbox"/>	<input type="checkbox"/>	RCW 46.68.090	N/A	Bellevue's Proportion of Washington's Population	N/A	N/A	\$1,488K
Charges for Goods and Services	<input checked="" type="checkbox"/>	Tourism Promotion Services	Nightly per-room fee on lodging businesses on lodging businesses with 40 or more rooms; must be used for tourism promotion that increases the number of tourists to the area. BCC: "There shall be a lodging charge on the furnishing of lodging by lodging businesses located within the Bellevue-Redmond Tourism Promotion Area (BRTPA) as follows: A. Base Charge: \$2.00 per night, per stay at each lodging business in the Bellevue and Redmond zones; B. Additional Charge: \$0.50 per night, per stay at each lodging business in the Bellevue and Redmond zones. Absent an amendment to RCW 35.101.057, the "additional charge" shall expire on July 1, 2027.	Lodging charges imposed within a Tourism Promotion Area (TPA) are defined in RCW 35.101.010.	0%	100%	0%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 35.101	BCC 4.60	Per Night Stay	\$2.50/Night Stay	\$2.50/Night Stay	\$4,096K

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Charges for Goods and Services	<input type="checkbox"/>	Fire Impact Fees	Fire impact fees must be used for “fire protection facilities” that are addressed by a capital facilities plan element of a comprehensive plan adopted	<p>Only can be used to help pay for new or expanded capital facilities directly addressing the increased demand created by that development.</p> <p>Impact fees cannot be used to fund operating and maintenance costs or private capital facilities. The impact fees cannot exceed a proportionate share of the system improvements, and cities cannot rely solely on impact fees to fund the improvements and must use additional funding sources.</p> <p>Impact fees must be expended or encumbered within 10 years of receipt, unless there is an “extraordinary and compelling reason” for fees to be held longer, which must be documented in writing by the governing body.</p>	0%	0%	100%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.02.050	N/A	N/A	N/A	N/A	N/A
Charges for Goods and Services	<input type="checkbox"/>	Parks Impact Fees	Mostly applied to residential construction or the residential portion of a mixed-use building or development, but could also charge commercial or industrial developments, since employees (and not just residents) can directly benefit from nearby parks and recreational facilities.	<p>Only can be used to help pay for new or expanded capital facilities directly addressing the increased demand created by that development.</p> <p>Impact fees cannot be used to fund operating and maintenance costs or private capital facilities. The impact fees cannot exceed a proportionate share of the system improvements, and cities cannot rely solely on impact fees to fund the improvements and must use additional funding sources.</p> <p>Impact fees must be expended or encumbered within 10 years of receipt, unless there is an “extraordinary and compelling reason” for fees to be held longer, which must be documented in writing by the governing body.</p>	0%	0%	100%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.02.050	N/A	N/A	N/A	N/A	N/A

Tax Type	In Effect	Revenue Options	Considerations	Restrictions on Proceeds	Business	Residents & Visitors	Developers	Council	Voters	RCW	BCC/ORD/RES	Basis	Max Rate	Current Rate	2026 Budget
Charges for Goods and Services	<input checked="" type="checkbox"/>	Transportation Impact Fees	Transportation impact fees must be used for transportation facilities that are addressed by a capital facilities plan element of a comprehensive plan adopted	<p>Only can be used to help pay for new or expanded capital facilities directly addressing the increased demand created by that development.</p> <p>Impact fees cannot be used to fund operating and maintenance costs or private capital facilities. The impact fees cannot exceed a proportionate share of the system improvements, and cities cannot rely solely on impact fees to fund the improvements and must use additional funding sources.</p> <p>Impact fees must be expended or encumbered within 10 years of receipt, unless there is an "extraordinary and compelling reason" for fees to be held longer, which must be documented in writing by the governing body.</p>	0%	0%	100%	<input checked="" type="checkbox"/>	<input type="checkbox"/>	RCW 82.02.050	BCC 22.16.070	N/A	N/A	Negotiated	\$1,563K