



COMMON COUNCIL  
CITY OF BELLEVUE, IDAHO  
**WEDNESDAY, AUGUST 20, 2025, 5:30 PM**  
115 E. PINE STREET, BELLEVUE, IDAHO 83313

## AGENDA

*Agendas may be amended*

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### JOIN ZOOM MEETING:

<https://us02web.zoom.us/j/6273122357?pwd=ekFEckpSQUF6RnVFUFpGYWNjd29Zdz09&omn=81760569187>

**MEETING ID:** 627 312 2357

**PASSCODE:** 606XKF

### ONE TAP MOBILE

+1-253-215-8782 US (Tacoma)

+1-346-248-7799 US (Houston)

**PLEASE MUTE YOUR CALL: PLEASE TURN OFF ALL CELL PHONES EXCEPT FOR EMERGENCY PERSONNEL.**

### CALL TO ORDER

### ROLL CALL

1. **NOTICE OF AGENDA COMPLIANCE (PER IDAHO CODE **§74-204**): ACTION ITEM**

*Finding that the special meeting notice and agenda were posted in accordance with Idaho Code **§74-204** within forty-eight (24) hours prior to the meeting at: The City of Bellevue City Hall, Post Office, and on the City's website on August 18, 2025. **Suggested Motion:** Move that the notice for the August 20, 2025, meeting was completed in accordance with Idaho Code, Section **§74-204**.)*

2. **CALL FOR CONFLICT (AS OUTLINED IN IDAHO CODE **§74-404**): ACTION ITEM**

3. **Discussion and consideration** of proposed ordinance No. 2025-11 modifying the City of Bellevue's Local Option Tax (LOT) by imposing a one percent (1%) tax on the sale of restaurant food, a two percent (2%) tax on the retail sale of liquor-by-the-drink, and a three percent (3%) increase on the sale of hotel-motel occupancy providing for (15) fifteen year duration from the approval of ordinance No. 2025-11: Christina Giordani, Mayor | **ACTION ITEM**

- a. Motion to waive three readings and read by title only **OR** Motion to approve the first of three readings, by title only, for Ordinance No. 2025-11
- b. Motion to approve Ordinance No. 2025-11
- c. Motion to approve publication by Summary only of Ordinance No. 2025-11

4. **ADJOURNMENT: ACTION ITEM**

*\*If you would like to submit written comment on a public hearing agenda item: Submit your comments to [aphelps@bellevueidaho.us](mailto:aphelps@bellevueidaho.us). for adequate consideration, please submit no later than noon on the day of the meeting.*

\*\*In compliance with the American with Disabilities Act, individuals needing special accommodations during this meeting should notify the City Bellevue, 115 East Pine Street, Bellevue, Idaho 83313, or phone number 208-788-2128 ext. 4, at least twenty-four (24) hours prior to the meeting.

\*\*De conformidad con la Ley de Estadounidenses con Discapacidades, las personas que necesiten adaptaciones especiales durante esta reunión deben notificar a la ciudad de Bellevue, 115 East Pine Street, Bellevue, Idaho 83313, o al número de teléfono 208-788-2128 ext. 4, al menos veinticuatro (24) horas antes de la reunión.



CONSEJO COMÚN  
CIUDAD DE BELLEVUE, IDAHO  
MIÉRCOLES, 20 DE AGOSTO DE 2025, 5:30 P. M.  
115 E. PINE STREET, BELLEVUE, IDAHO 83313

## AGENDA

*Las agendas pueden ser modificadas*

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### ÚNASE A LA REUNIÓN DE ZOOM:

<https://us02web.zoom.us/j/6273122357?pwd=ekFEckpSQUF6RnVFUFpGYWNjd29Zdz09&omn=81760569187>

**ID DE LA REUNIÓN:** 627 312 2357

**CÓDIGO DE ACCESO:** 606XKF

#### MÓVIL CON UN TOQUE

+1-253-215-8782 EE. UU. (Tacoma)

+1-346-248-7799 EE. UU. (Houston)

**SILENCIE SU LLAMADA: APAGUE TODOS LOS TELÉFONOS CELULARES EXCEPTO EL PERSONAL DE EMERGENCIA.**

#### LLAMAR PARA ORDENAR

#### PASE DE LISTA

1. **AVISO DE CUMPLIMIENTO DE LA AGENDA (SEGÚN EL CÓDIGO DE IDAHO §74-204): ELEMENTO DE ACCIÓN**

*Encontrar que el aviso y la agenda de la reunión especial se publicaron de acuerdo con el Código de Idaho §74-204 dentro de las cuarenta y ocho (48) horas anteriores a la reunión en: El Ayuntamiento de la Ciudad de Bellevue, la Oficina de Correos y en el sitio web de la Ciudad el 18 de agosto de 2025. **Moción sugerida:** Proponer que el aviso para la reunión del 20 de agosto DE 2025 se haya completado de acuerdo con el Código de Idaho, Sección §74-204).*

2. **LLAMADO A UN CONFLICTO (COMO SE DESCRIBE EN EL CÓDIGO DE IDAHO §74-404): ELEMENTO DE ACCIÓN**

3. **Discusión y consideración** de la propuesta de ordenanza No. 2025-11 que modifica el Impuesto de Opción Local (LOT) de la Ciudad de Bellevue mediante la imposición de un impuesto del uno por ciento (1%) sobre la venta de comida de restaurantes, un impuesto del dos por ciento (2%) sobre la venta minorista de licor por bebida y un aumento del tres por ciento (3%) sobre la venta de ocupación de hoteles-moteles que establece una duración de (15) quince años a partir de la aprobación de la ordenanza No. 2025-11:

Christina Giordani, Alcaldesa | **ELEMENTO DE ACCIÓN**

- a. Moción para renunciar a tres lecturas y leer solo por título **O** Moción para aprobar la primera de tres lecturas, solo por título, para la Ordenanza No. 2025-11
- b. Moción para aprobar la Ordenanza No. 2025-11
- c. Moción para aprobar la publicación por Resumen solo de la Ordenanza No. 2025-11

4. **APLAZAMIENTO: ELEMENTO DE ACCIÓN**

*\*Si desea enviar un comentario por escrito sobre un tema de la agenda de una audiencia pública: Envíe sus comentarios a [aphelps@bellevueidaho.us](mailto:aphelps@bellevueidaho.us). para una consideración adecuada, envíelos a más tardar al mediodía del día de la reunión.*

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## Memorandum

**To:** **Bellevue Common Council**

**From:** **Christina Giordani, Mayor**

**Re:** **Addition to LOT – Election Proposal**

**Date:** **August 20, 2025**

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During the Bellevue Council meeting on August 11, 2025, members of the Common Council discussed potential changes to the City's Local Option Tax (LOT). The conversation focused on raising the Hotel/Motel Occupancy Tax from 3% to 6% or, alternatively, to 4% or 5% as well as adding 1% tax on the retail sale of restaurant food and 2% tax on the retail sale of liquor by the drink. These discussions will inform the ballot question planned for the November 4, 2025 election.

Council members also asked for a set of real numbers to demonstrate what different LOT rates could mean in terms of actual revenue for the City and expense to customers. Staff prepared the following projection for Fiscal Year 2026 based on available hotel, motel, cabin, and short-term rental data.

Proposed LOT Rate	Average Cost of Prepared Foods	Estimated LOT Cost for Customer
1%	\$25.00	\$0.25

Proposed LOT Rate	Average Cost of Liquor by the Drink	Estimated LOT Cost for Customer
2%	\$12.50	\$0.25

### Estimated Annual Room Revenues

Hotel/Motel/Short Term Rental	# of Units	Average Daily Rate	Occupancy % (approx.)	Annual Room Revenue (USD)
Silver Creek Hotel	56	\$150	60%	\$1,839,600.00
High Country Motel	19	\$150	55%	\$572,137.50
Long Horse Cabins	3	\$150	57%	\$93,622.50
Short-Term Rentals	7	\$165	61%	\$257,160.75
<b>Total</b>				<b>\$2,762,520.75</b>

**Forecast LOT Revenue for FY 26 (based on total above):**

- 3% LOT = \$82,875.62
- 4% LOT = \$110,500.83
- 5% LOT = \$138,126.04
- 6% LOT = \$165,751.25

**Estimated Expense to the Customer (based on average daily rate of \$150):**

- 3% LOT = \$4.50
- 4% LOT = \$6.00
- 5% LOT = \$7.50
- 6% LOT = \$9.90

This analysis shows how varying the tax rate will affect projected revenues and costs if voters approve the ballot measure. For example, at the currently discussed 6% level, Bellevue could expect to collect approximately \$165,751 in lodging-related LOT revenue next year. Even at a more modest 4% increase, revenues would exceed \$110,000.

These funds would be directed toward the City's highest priorities: supporting police, fire, and emergency services, and maintaining and improving Bellevue's streets and infrastructure. By relying on LOT, much of the revenue burden is shared with visitors, lessening the impact on Bellevue's property owners while ensuring essential services are sustained.

The upcoming election provides voters with a direct voice in determining whether this expanded and adjusted LOT framework is the right approach for Bellevue's future. A 60% majority vote will be required for passage.

**Next Steps/Sample motion language**

1. *I move to approve the first reading of Ordinance No. 2025-11 by title only.*

**OR**

*I move to waive the three readings of Ordinance 2025-11 and read by title only.*

2. *I move to approve Ordinance 2025-11.*
3. *I move to authorize the publication of the Summary of Ordinance 2025-11.*

**Enclosures:**

1. Draft Ordinance No. 2025-11
2. Draft Summary of Ordinance 2025-11

**CITY OF BELLEVUE  
ORDINANCE NO. 2025-11**

4 AN ORDINANCE OF THE CITY OF BELLEVUE, IDAHO, AMENDING TITLE 3,  
5 CHAPTER 6 OF THE BELLEVUE CITY CODE BY PROVIDING FOR NEW DEFINITIONS  
6 FOR "LIQUOR-BY-THE-DRINK", "RESTAURANT FOOD" AND "RETAIL SALE";  
7 PROVIDING FOR THE IMPOSITION OF CERTAIN NON-PROPERTY LOCAL OPTION  
8 TAXES (LOT), TO-WIT: A ONE PERCENT (1%) TAX ON THE SALE OF RESTAURANT  
9 FOOD, A TWO PERCENT (2%) TAX ON THE RETAIL SALE OF LIQUOR-BY-THE-DRINK,  
10 A THREE PERCENT (3%) INCREASE - FROM THREE PERCENT (3%) TO SIX PERCENT  
11 (6%) - ON THE SALE OF HOTEL-MOTEL OCCUPANCY, THAT PROVIDES FOR A (15)  
12 FIFTEEN YEAR DURATION, EXPIRING (15) FIFTEEN YEARS FROM THE EFFECTIVE  
13 DATE OF THIS ORDINANCE, WHILE MAINTAINING THE SAME PURPOSE,  
14 DURATION, PERMITTING AND PAYMENT METHODS THAT CURRENTLY EXIST AS  
15 PREVIOUSLY ADOPTED BY ORDINANCE NO. 2022-04 AS EMBODIED IN BELLEVUE  
16 CODE 3-6, NON-PROPERTY TAXES; PROVIDING FOR ALLOCATION OF THE LOT;  
17 PROVIDING FOR A SEVERABILITY CLAUSE; PROVIDING FOR A REPEALER CLAUSE,  
18 AND PROVIDING AN EFFECTIVE DATE OF THIS ORDINANCE.

19           **WHEREAS**, the City of Bellevue (City), Idaho, is authorized pursuant to Idaho Code  
20    §50-1044 through §50-1049 to adopt and impose non-property local option taxes, subject to  
21    voter approval; and

23           **WHEREAS**, the electors of the City of Bellevue previously approved a non-property tax  
24 as adopted in Ordinance No. 2022-04; and

26                   **WHEREAS**, the Mayor and Bellevue Common Council find that the City is a resort city  
27 of less than ten thousand people deriving the major portion of its economic well-being from  
28 businesses catering to recreational needs and meeting needs of people traveling to that  
29 destination city for an extended period of time; and

31           **WHEREAS**, the Mayor and Bellevue Common Council find that visitors and travelers to  
32 the City of Bellevue require municipal services which place an undue burden upon City  
33 taxpayers;

34                   **WHEREAS**, the Mayor and Common Council of the City of Bellevue have  
35 determined it advisable to conduct an election to request the voters in Bellevue to modify the  
36 imposition of certain non-property LOT on hotel-motel occupancy, and impose a new non-  
37 property LOT on liquor by the drink, and on restaurant food, while maintaining the same  
38 definitions, purpose, permitting and payment methods that currently exist.

39 NOW, THEREFORE, BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF  
40 THE CITY OF BELLEVUE, IDAHO, AS FOLLOWS:

41 **SECTION 1.** Title 3 Chapter 6 of the Bellevue City Code is amended by the addition of the  
42 underlined language and the deletion of the stricken language, as follows:

43 **3-6-2: DEFINITIONS:**

44 **LIQUOR BY THE DRINK:** Shall mean and include all of the following:

- 45 A. Alcohol: The product of distillation of any fermented liquor, rectified either once or more  
frequently, whatever may be the origin thereof, or synthetic ethyl alcohol.
- 46 B. Spirits: Any beverage which contains alcohol obtained by distillation mixed with  
drinkable water and other substances in solution, including, among other things, brandy,  
rum, whiskey and gin.
- 47 C. Wine: Any alcoholic beverage obtained by the fermentation of the natural sugar content  
of fruits (grapes, apples, etc.) or other agricultural products containing sugar (honey,  
milk, etc.)
- 48 D. Beer: Any alcoholic beverage obtained from the fermentation of sugar, barley, hops, malt,  
yeast and similar ingredients.
- 49 E. Other: Any liquid or solid, patented or not, containing alcohol, spirits or wine and  
susceptible to being consumed by a human being, for beverage purposes.

50 **RESTAURANT FOOD:** All food, meals or drinks, and non-depreciable goods and services  
51 directly consumed by customers included in the charge thereof, which are furnished, prepared  
52 and sold on the premises and which are customarily furnished, prepared and sold as the primary  
53 use of the premises.

54 **RETAIL SALE:** The sale of liquor by the drink sold at retail for consumption on the licensed  
55 premises and/or sale of restaurant food sold at retail on the premises, other than resale in the  
56 regular course of business, and shall include any transfer of money, title, exchange, barter or  
57 credit, conditional or otherwise, in any manner or by any means whatsoever as consideration.

58 **3-6-3: IMPOSITION OF CERTAIN NON-PROPERTY TAXES:**

- 59 A. Hotel-Motel Occupancy Tax: A tax is hereby imposed at the rate of three percent (3%)  
Six Percent (6%) on the room occupancy charge for each hotel-motel room or living unit  
60 rented or leased for a period of thirty (30) days or less within the City. The hotel-motel  
61 occupancy tax shall apply to and be computed on the rental of all hotel-motel rooms

72 including all credit, installment, conditional or similar rental or lease fees at the time the  
73 room occupancy charge is charged. The hotel-motel occupancy tax shall be collected by  
74 the owner of the hotel-motel or his authorized agent from the renter or lessee.

75 B. Liquor By the Drink Tax: A tax is hereby imposed at the rate of two percent (2%) of the  
76 sales price upon each retail sale of liquor by the drink for consumption on the premises,  
77 or at any event or activity within the City of Bellevue. The tax shall apply to and be  
78 computed on all retail sales of liquor by the drink, including credit, or similar sales at the  
79 time of the sale. The Liquor by the Drink Tax shall be collected by the retailer from the  
80 consumer.

81 C. Restaurant Food Tax: A tax is hereby imposed at the rate of one percent (1%) of the sales  
82 price upon each retail sale of restaurant food for consumption on the premises, or at any  
83 event or activity within the City of Bellevue within the City. The tax shall apply to and be  
84 computed on all retail sales of restaurant food including credit, or similar sales at the time  
85 of the sale. The Restaurant Food Tax shall be collected by the retailer from the consumer.

86 D. Fractional Portion: When the sales price involves a fraction of a dollar, the non-property  
87 tax shall be collected on that fractional portion of the price adding thereto the tax based upon the  
88 following bracket system:

89 Hotel-Motel Occupancy Taxes (3%) (6%).

<u>Sales Price Range</u>	<u>Tax</u>
<u>\$0.01 to \$0.08</u>	<u>\$0.00</u>
<u>\$0.09 to \$0.24</u>	<u>\$0.01</u>
<u>\$0.25 to \$0.41</u>	<u>\$0.02</u>
<u>\$0.42 to \$0.58</u>	<u>\$0.03</u>
<u>\$0.59 to \$0.74</u>	<u>\$0.04</u>
<u>\$0.75 to \$0.91</u>	<u>\$0.05</u>
<u>\$0.92 to \$0.99</u>	<u>\$0.06</u>
<u>\$0.01 to \$0.24</u>	<u>\$0.00</u>

<del>\$0.25 to \$0.49</del>	0.01
<del>\$0.50 to \$0.74</del>	0.02
<del>\$0.75 to \$0.99</del>	0.03
Each whole dollar	\$0.03 <u>\$0.06</u>

90

91 Liquor By the Drink Tax (2%)

92

<u>\$0.01 to \$0.33</u>	<u>\$0.00</u>
<u>\$0.34 to \$0.66</u>	<u>\$0.01</u>
<u>\$0.67 to \$0.99</u>	<u>\$0.02</u>
<u>Each whole dollar</u>	<u>\$0.02</u>

93

94 Restaurant food tax (1%)

95

<u>\$0.01 to \$0.49</u>	<u>\$0.00</u>
<u>\$0.50 to \$0.99</u>	<u>0.01</u>
<u>Each whole dollar</u>	<u>0.01</u>

96

97 The retailer shall calculate the tax upon the entire amount of purchases of the consumer made at  
 98 a particular time subject to this chapter, and not separately upon each item purchased. The  
 99 retailer may retain any amount collected under the bracket system which is in excess of the  
 100 amount of tax for which he is liable to the City during the period as compensation for the work  
 101 of collecting the tax.

102 ~~C.~~ D. Monies Collected Held in Trust: All monies collected and/or retained under the provisions  
 103 of this chapter shall be held in trust for the City and for payment thereof to the City Clerk in the  
 104 manner and at the times in this chapter provided. (Ord. 2022-04, 6-13-2022, eff. 7-1-2022)

105

106 **3-6-4: DURATION OF TAXES:**

107 The non-property taxes authorized and collected under this chapter are hereby imposed for a  
108 duration of ~~five (5)~~ fifteen (15) years from the effective date hereof ~~ordinance 2022-04~~.

109 Ordinance 2025-XX (~~Ord. 2022-04, 6-13-2022, eff. 7-1-2022~~)

110 **3-6-5: PURPOSES OF TAXES:**

111 The non-property tax revenue derived from and collected under this chapter shall be used for the  
112 following purposes:

113 A. Public safety administration including law enforcement activities, fire department, and  
114 pedestrian and bike safety.

115 A.B. Road repair, maintenance, transportation enhancements, equipment, and snow removal.

116 B.C. Direct cost to administer and enforce this chapter. (Ord. 2022-04, 6-13-2022, eff. 7-1-  
117 2022)

118 **3-6-8: PERMITS; ISSUANCE:**

119 A. Every person desiring to engage in or conduct business of renting hotel-motel rooms  
120 within the City and selling liquor by the drink and/or restaurant food within the City shall  
121 file with the City Clerk an application for a Municipal Non-property Tax permit for each  
122 place of business. A separate permit is required for each place of business within the City.  
123 Every application for such a permit shall be made upon a form prescribed by the City  
124 Clerk and shall set forth the name under which the applicant transacts or intends to  
125 transact business, the location of the business or places of business, and such other  
126 information as the City Clerk may require. The application shall be signed by the owner, if  
127 he is a natural person; or in the case of an association or limited liability company, by  
128 member or partner; or in the case of a corporation, by an executive officer or other person  
129 authorized by the corporation to sign the application; or in the case of a partnership, by a  
130 partner; or in the case of any other legal entity, by an authorized person. Initial permits  
131 shall be issued upon completion of the application for each permit sought.

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133

134 **3-6-18: GENERAL ADMINISTRATION BY CITY CLERK:**

135 A. The City Clerk shall enforce the provisions of this chapter and may prescribe, adopt and  
136 enforce rules and regulations relating to its administration and enforcement. The City  
137 Clerk may employ qualified auditors for examination of taxpayer's books and records,  
138 and shall also employ such accountants, investigators, assistants, clerks, and other  
139 personnel as are necessary for the efficient administration of this chapter and may  
140 delegate authority to his or her representatives to conduct hearings, or perform other  
141 duties imposed by this chapter.

142 B. Every non-property tax payer under the provisions of this chapter ~~hotel-motel owner in~~  
143 ~~this City~~ shall keep such records, receipts, invoices, and other pertinent papers as the City  
144 Clerk may require and Every such hotel-motel owner who files tax payments required  
145 under this chapter shall keep all such records for not less than four (4) years after making  
146 such payments unless the City Clerk in writing authorizes their destruction.

147 C. The City Clerk, or any person authorized in writing by the clerk, may examine the books,  
148 papers, records and equipment of any hotel-motel owner, any person selling liquor by the  
149 drink, and any person selling restaurant food or any person liable for any tax thereon, and  
150 may investigate the character of the business of the person in order to verify the accuracy  
151 of any return made, or if no return is made by the person, to ascertain and determine the  
152 amount required to be paid. Any hotel-motel owners whose pertinent records are kept  
153 outside of the City, must bring the records to the City for examination by the City Clerk  
154 upon request of the City Clerk, or by agreement with the City Clerk permit an auditor  
155 designated by the City Clerk to visit the place where the records are kept, and there audit  
156 such records. (Ord. 2022-04, 6-13-2022, eff. 7-1-2022)

157 **SECTION 2. SEVERABILITY CLAUSE.** If any section, paragraph, sentence or provision  
158 hereof or the application thereof to any particular circumstances shall ever be held invalid or  
159 unenforceable, such holding shall not affect the remainder hereof, which shall continue in full  
160 force and effect and applicable to all circumstances to which it may validly apply.

161 **SECTION 3. REPEALER CLAUSE.** All Ordinances or Resolutions or parts thereof in conflict  
162 herewith are hereby repealed and rescinded.

163 **SECTION 4. EFFECTIVE DATE.** This Ordinance shall be in full force and effect upon  
164 adoption, and after its passage, approval and publication according to law.  
165 PASSED AND ADOPTED BY THE BELLEVUE COMMON COUNCIL AND APPROVED  
166 BY THE MAYOR THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2025.

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Christina Giordani, Mayor

170 Attest:

171 \_\_\_\_\_  
172 Amy Phelps, City Clerk

173

**SUMMARY OF ORDINANCE NO. 2025-09  
CITY OF BELLEVUE, IDAHO**

The City of Bellevue, Idaho, has adopted Ordinance No. 2025-11, an ordinance amending Title 3, Chapter 6 of the Bellevue City Code concerning non-property Local Option Taxes (LOT). The ordinance establishes new definitions for “Liquor-by-the-Drink,” “Restaurant Food,” and “Retail Sale.” It imposes a one percent (1%) tax on the retail sale of restaurant food and a two percent (2%) tax on the retail sale of liquor-by-the-drink. The ordinance also increases the existing hotel and motel occupancy LOT from three percent (3%) to six percent (6%). The ordinance provides for a fifteen (15) year duration of the taxes, expiring fifteen (15) years from the effective date of the ordinance. Revenues from the LOT will be allocated to public safety, road repair and maintenance, transportation enhancements, snow removal, and the cost of administering the tax. The ordinance further provides for permitting, payment, and enforcement procedures, includes a severability clause, repeals conflicting ordinances, and establishes an effective date. This ordinance does not impose any new property tax. The full text of Ordinance No. 2025-11 is available at Bellevue City Hall, 115 E. Pine Street, Bellevue, Idaho, and will be provided to any citizen upon request.

DATED this \_\_\_\_ day of \_\_\_\_\_, 2025.

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Frederick Allington, City Attorney