

BEFORE THE BOARD OF PACIFIC COUNTY COMMISSIONERS

ORDINANCE NO. 102B

AMENDMENT "B"

AN ORDINANCE RELATING TO EXCISE TAXES ON REAL ESTATE SALES: AN AMENDMENT RE-IMPOSING ADDITIONAL EXCISE TAXES ON THE SALE OF REAL PROPERTY IN UNINCORPORATED PACIFIC COUNTY; AND PROVIDING FOR A REFERENDUM PROCEDURE THEREON.

WHEREAS, Section 11 (1) of Chapter 49, Laws of 1982, First Extraordinary Session, authorizes counties to impose an excise tax on each sale of real property in unincorporated areas at a rate not exceeding one-quarter of one percent of the selling price; and

WHEREAS, Section 13 (2) of said session law, authorizes counties to, in lieu of imposing the additional sales and use tax authorized by Section 17 (2) of said session law, impose an additional excise tax on each sale of real property in unincorporated areas at a rate not exceeding one-half of one percent of the selling price; and

WHEREAS, pursuant to Section 12 of said session law, the additional one-half of one-percent excise tax authorized by Section 13 (2) or sales and use tax authorized by Section 17 (2) shall be subject to a special initiative procedure; and

WHEREAS, this matter has been considered by the this Board at a duly advertised public hearing; and

WHEREAS, the 1985 Washington State Legislature determined that the excise tax authorized by Section 11 (1) should be levied by a local government before said government would be eligible to receive the benefits of the "Washington State Public Works Trust Fund", a source of revenues this Board anticipates will be needed by Pacific County in the near future; and

WHEREAS, the this Board concludes that such this additional funding is essential in order to meet the County's current fiscal crisis; now, therefore,

BE IT ORDERED AND RESOLVED BY THE BOARD OF COUNTY COMMISSIONERS OF PACIFIC COUNTY, STATE OF WASHINGTON, as follows:

Section 1. RCW 82.45 is hereby adopted by reference.

Section 2. Real Estate Excise Tax - Capital Improvements. There is hereby imposed, from and after the first day of January, 1984, to and not later than December 31, 1984, in addition to those real estate excise taxes imposed by State statute, an excise tax on each sale of real property in unincorporated Pacific County at the rate of one-quarter of one percent of the selling price.

Section 3. Real Estate Excise Tax - County Additional. There is hereby imposed, from and after the first day of January, 1985, to and not later than December 31, 1985; in addition to those real estate excise taxes imposed by State statute and Section 2 of this Ordinance; an excise tax on each sale of real property in unincorporated Pacific County at the rate of one-half of one percent of the selling price, to be used for general purposes.

Section 4. Administrative Procedures. Taxes imposed under Sections 2 and 3 of this Ordinance shall: (1) be collected from persons who are taxable by the State under Chapter 82.45 RCW upon the sale (as defined in RCW 82.45) of any real estate (as defined in RCW 82.45) within unincorporated Pacific County; and (2) comply with all applicable rules, regulations, laws, and court decisions regarding real estate excise taxes as imposed by the State under Chapter 82.45 RCW.

Section 5. ~~Special-Initiative~~ Referendum Procedure. The real estate excise tax imposed by Section 3 of this Ordinance is subject to a special-initiative procedure referendum election that conforms to the requirements and procedures for-initiative-petitions-provided-for-eode-cities-in-RCW-35A-11-100, subjecting the-additional-tax-to-approval-or-rejection set forth in RCW 82.46.021 proposing that the tax or tax rate increase be approved or repealed by the voters. The Pacific County Auditor, or his authorized deputy, shall serve as the filing officer as required by RCW 82.46.021.

Section 6. Distribution of Proceeds. (1) The County Treasurer shall place one percent of the proceeds of the tax imposed under Section 2 of this Ordinance in the County current expense fund to defray costs of collection. (2) The remaining proceeds from the tax imposed under Section 2 of this Ordinance shall be placed in the County Capital Construction Improvements Fund to be used for local improvements including those listed in RCW 35.43.040. (3) The proceeds of the tax imposed under Section 3 of this Ordinance shall be placed in the County Current Expense Fund as an additional local tax revenue.

Section 7. Lien. Any tax imposed under Sections 2 and 3 of this Ordinance and any interest and penalties thereon is a specific lien upon each piece of real property sold from the time of sale until the tax is paid, which lien may be enforced in the manner prescribed of the foreclosure of mortgages.

Section 8. Seller's Obligation. The taxes levied under Sections 2 and 3 of this Ordinance are an obligation of the seller and may be enforced through an action of debt against the seller or in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other.

Section 9. Collection. Any taxes imposed under Sections 2 and 3 of this Ordinance shall be paid to and collected by the County Treasurer. The Treasurer shall act as agent for any city within the county imposing a tax authorized by Section 11, Engrossed Senate Bill No. 4972, Laws of 1982, ex. session. The county treasurer shall also cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in case of used mobile home sales. Receipt issued by the county treasurer for payment of the tax imposed under Sections 2 and 3 of this Ordinance shall be evidence of satisfaction of the lien imposed in Section 7 of this Ordinance and may be recorded in the manner prescribed for recording satisfactions of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax imposed under Sections 2 and 3 of this Ordinance may be accepted by the county auditor for filing or recording until the tax is paid and a stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this fact is made on the instrument by the treasurer.

Section 10. Severability. Should any section, subsection, paragraph, sentence, clause or phrase of this ordinance be declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portion of this ordinance.

ADOPTED this 5<sup>th</sup> day of December, 1985.

APPROVED AS TO FORM:

Roger Lee  
Prosecuting Attorney

Deputy

BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WASHINGTON

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ATTEST:

Vivian Hill  
Clerk of the Board