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SNOHOMISH COUNTY EXECUTIVE OFFICE

MAY 6 1982 - 501

COUNTY COUNCIL
Snohomish County, Washington



CO00029078

W.T. _____ J.C. _____
D.F. _____ S.W. _____
G.L. _____ P.J. _____

ORDINANCE NO. 82- 041
RELATING TO COUNTY REVENUES
AND DECLARING AN EMERGENCY

BE IT ORDAINED:

Section 1. Snohomish County Code sections 4.12.010 through 4.12.120 as enacted and amended by resolutions and ordinances adopted April 29, 1974, July 22, 1974, April 26, 1976, April 28, 1978, May 22, 1978, April 25, 1979, May 5, 1980 and April 20, 1981 and sections 4.24.010 through 4.24.070 as enacted by resolution on November 23, 1980, are repealed.

Section 2. New sections are added to the Snohomish County Code as follows:

Chapter 4.12

Real Estate Excise Tax

Sections:

- 4.12.005 Real estate excise tax.
- 4.12.015 Disposal of tax.
- 4.12.025 Lien.
- 4.12.035 Seller's obligation.
- 4.12.045 Collection.
- 4.12.055 Severability.
- 4.12.065 Effective date.

4.12.005 Real estate excise tax. (1) Pursuant to Section 11 (1), Engrossed Senate Bill No. 4972, Laws of

1982, ex. sess., there is hereby levied and shall be collected by the treasurer an excise tax on each sale of real property in the unincorporated areas of the county at the rate of one-quarter of one percent of the selling price.

(2) Taxes imposed under this section shall be collected from persons who are taxable by the state under Chapter 82.45 RCW upon the occurrence of any taxable event within the unincorporated areas of the county.

(3) Taxes imposed under this section shall comply with all applicable rules, regulations, laws, and court decisions regarding real estate excise taxes as imposed by the state and be collectable as provided under Chapter 82.45 RCW.

4.12.015 Disposal of tax. (1) The county treasurer shall place one percent of the proceeds of the tax imposed under section 4.12.005 in the current expense fund to defray costs of collection.

(2) The remaining proceeds from the tax under section 4.12.005 shall be placed in a capital improvement fund. These capital improvement funds shall be used by the county for local improvements, including those listed in RCW 35.43.040.

4.12.025 Lien. Any tax imposed under section 4.12.005 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 for the foreclosure of mortgages.

4.12.035 Seller's obligation. The taxes levied under section 4.12.005 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.

4.12.045 Collection. Any taxes imposed under section 4.12.005 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(1), Engrossed Senate Bill No. 4972, Laws of 1982, ex. sess. 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 by section 4.12.005 shall be evidence of satisfaction of the lien imposed in section 4.12.025 and may be recorded in the manner prescribed for recording satisfaction of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax imposed by section 4.12.005 may be accepted by the county auditor for filing or recording until the tax is paid and a tax 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.

4.12.055 Severability. If any portion of this chapter, its application to any person or circumstances is held invalid, the remainder of the act and the application of the provisions to other circumstances is not affected.

4.12.065 Effective date. This chapter shall take effect on July 1, 1982.

Section 3. New sections are added to the Snohomish County Code as follows:

Chapter 4.24

Sales-Use Tax

Sections:

- 4.24.010 Sales-use tax.
- 4.24.015 City sales and use tax credit.
- 4.24.025 Additional tax.
- 4.24.035 City sales and use tax credit-additional tax.
- 4.24.045 Initiative - additional tax.
- 4.24.055 Administration and collection.
- 4.24.065 Effective date.
- 4.24.075 Severability.

4.24.010 Sales-Use Tax. Pursuant to RCW 82.14.030 (1), there is hereby imposed a sales and use tax, as the case may be, collectible from those persons who are taxable by the

state pursuant to Chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event defined in such statutes within the County of Snohomish. The rate of such tax shall be five-tenths of one percent of the selling price (in case of a sales tax) or value of the article used (in case of a use tax). This tax is a continuation of the tax previously charged under section 1 of resolution adopted November 23, 1970, and previously codified in Snohomish County Code section 4.24.010.

4.24.015 City sales and use tax credit. There shall be allowed against the tax imposed by section 4.24.005 a credit for the full amount of any sales or use tax imposed upon the same taxable event upon which a tax is imposed under 4.24.005.

4.24.025 Additional tax. In accord with section 82.14.030(2), as edited by section 17(2), Engrossed Senate Bill No. 4972, Laws of 1982, ex. sess., there is hereby imposed an additional sales and use tax to be collected upon the same taxable events upon which the tax provided by section 4.24.005 is levied, such tax to be collectable from those persons who are taxable by the state pursuant to chapters 82.08 and 82.12 RCW upon the occurrence of any such taxable event within the county. The rate of such additional tax imposed by the county shall be five tenths of one percent of the selling price (in the case of a sales tax) or value of the article used (in the case of use tax); provided however, that if Snohomish County shall impose a sales or use tax under this section a rate equal to or greater than the rate imposed under RCW 82.02.030(2), as added by section 17(2), Engrossed Senate Bill No. 4972, Laws of 1982, ex. sess. by any city within the county, the county shall receive fifteen percent of the city tax: Provided further, that if the rate provided in this subsection is less than the rate imposed under RCW 82.14.030(2), as added by section 17(2), Engrossed Senate Bill No. 4972, Laws of 1982, ex. sess., by any city within the county, the county shall receive that amount of revenue from such city equal to fifteen percent of the rate of tax imposed by the county under this subsection.

4.24.035 City sales and use tax credit - additional tax. There shall be allowed against the tax imposed by section 4.20.025 a credit for the full amount of any city sales or use tax imposed under RCW 82.14.030(2), as added by section 17(2), Engrossed Senate Bill No. 4972, Laws of 1982,

ex. sess., upon the same taxable event up to the amount of the tax imposed by the county under section 4.24.025.

4.24.045 Initiative - additional tax. Sections 4.24.025 and 4.24.035 are both subject to the initiative procedures provided in Snohomish County Charter sections 5.20 and 5.40.

4.24.055 Administration and collection. The administration and collection of any tax imposed by this charter shall be in accord with the provisions of Chapters 82.08, 82.12 and 82.14 RCW, and subject to such regulations, contract and inspection as are required by the Department of Revenue for the administration of such taxes.

4.24.065 Effective date. This chapter shall take effect on July 1, 1982.

4.24.075 Severability. If any provision of this chapter or its application to any person or circumstances is held invalid, the remainder of the chapter or the application of the provisions to other persons or circumstances is not affected.

Section 4. The council finds as a fact that an emergency exists and this ordinance is necessary for the immediate preservation of public peace, health and safety and for the support of county government and its existing public institutions.

PASSED this 5th day of May, 1982.

SNOHOMISH COUNTY COUNCIL
Snohomish County, Washington

Cleff Bailey
Chairperson D-10

ATTEST:

Ullie Snyder
Clerk of Council

- () APPROVED
() VETOED
() EMERGENCY

DATE: 5-6-82

Willis D. Tucker
County Executive

PUBLISHED 5-10-82 and _____

ORDINANCE RE: REAL ESTATE EXCISE TAXES - 6