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WDT/slw/srf
01/18/93

ORDINANCE NO. 13

AN ORDINANCE OF THE CITY OF WOODINVILLE, WASHINGTON, IMPOSING A ONE-QUARTER PERCENT EXCISE TAX ON REAL ESTATE SALES; IMPOSING AN ADDITIONAL ONE-QUARTER PERCENT EXCISE TAX ON REAL ESTATE SALES; IMPOSING RESTRICTIONS ON USE OF SAID TAXES; PROVIDING FOR COLLECTION AND REFUNDS; ESTABLISHING SPECIAL FUNDS.

THE CITY COUNCIL OF THE CITY OF WOODINVILLE, WASHINGTON,
DO ORDAIN AS FOLLOWS:

Section 1. One-quarter Percent Excise Tax on Real Estate Sales.

- A. Imposition. Pursuant to RCW 82.46.010, there is hereby imposed an excise tax on each sale of real property constituting a taxable event as defined in Chapter 82.45 RCW as the same now exists or may hereafter be amended, and occurring within the corporate limits of the City of Woodinville. The tax imposed under this section shall be collected from persons who are taxable by the State under Chapter 82.45 RCW as the same now exists or may hereafter be amended, and such tax shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the State under Chapters 82.45 and 82.46 RCW as the same now exists or may hereafter be amended.
- B. Rate of tax. The rate of tax imposed by this section pursuant to RCW 82.46.010 as the same now exists or may hereafter be amended, shall be one-quarter of one percent of the selling price of all real property upon which this tax is imposed by subsection A.
- C. Use of proceeds. All proceeds from the tax imposed by this section shall be

placed by the City Treasurer in a capital improvement fund and shall be used primarily for financing capital projects, including but not limited to those listed in RCW 35.43.040 as the same now exists or may hereafter be amended. This section shall not limit the existing authority of this city to impose special assessments on property benefited thereby in the manner prescribed by law.

Section 2. Additional 1/4 Percent Excise Tax on Real

Estate Sales.

- A. Pursuant to RCW 82.46.035, there is imposed an additional excise tax on each sale of real property constituting a taxable event as defined in RCW Chapter 82.45 and occurring within the corporate limits of the City of Woodinville. The tax imposed under this section shall be collected from persons who are taxable by the State under RCW Chapter 82.45 and such tax shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the State under RCW Chapter 82.45.
- B. Rate of tax. The rate of tax imposed by this section pursuant to RCW 82.46.035 shall be 1/4 of 1 percent of the selling price of all real property upon which this tax is imposed by subsection A.
- C. Use of proceeds. Revenues generated from the tax imposed by this section shall be used solely for the financing of capital projects specified in a capital facilities plan element of a comprehensive plan approved by the City Council.

Section 3. County to Collect Payment. The County Treasurer shall collect the tax imposed by this ordinance. The County Treasurer shall place one percent of the proceeds of the taxes imposed and collected by this ordinance in the County current

expense fund to defray costs of collection. The remaining proceeds from City taxes imposed by this ordinance shall be distributed to the City monthly.

Section 4. Tax is Obligation of Seller. The taxes imposed by this ordinance are the obligation of the seller and may be enforced through the action of debt against the seller or in the manner prescribed for the foreclosure of mortgages.

Section 5. Tax Lien on Real Property. The taxes imposed by this ordinance and any interest or penalties thereon are the specific lien upon each piece of real property sold from the time of sale or until the tax is paid, which lien may be enforced 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 6. Duties of County Treasurer. The taxes imposed by this ordinance shall be paid to and collected by the Treasurer of the County where the real property which was sold is located. The County Treasurer shall 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 the case of used mobile home sales. A receipt issued by the County Treasurer for the payment of the tax imposed herein shall be evidence of the satisfaction of the lien imposed in 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 may be accepted by the County Auditor or Recorder for filing or recording until the

tax is paid and the 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 County Treasurer.

Section 7. Payment Due. The tax imposed by this ordinance shall become due and payable immediately at the time of the sale, and if not so paid within 30 days thereafter, shall bear interest at the maximum rate permitted by law from the time of sale until the date of payment.

Section 8. Refunds. If, upon written application by taxpayer to the County Treasurer for a refund, it appears that tax has been paid in excess of the amount actually due or upon a sale or other transfer declared to be exempt, such excess amount or improper payment shall be refunded by the County Treasurer to the taxpayer. Provided, however, no refund shall be made unless the State has first authorized the refund of an excessive amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation. Any refund made shall be withheld from the next monthly distribution to the City.

Section 9. Creation of Capital Improvement Fund. There is hereby created a special fund to be known as the "Capital Improvement Fund" into which shall be deposited all proceeds of the tax imposed by Section 1 of this ordinance and distributed to the City.

Section 10. Creation of Special Capital Improvement Fund. There is hereby created a special fund to be known as the

"Special Capital Improvement Fund," into which shall be deposited all proceeds of the tax imposed by Section 2 of this ordinance.

Section 11. Penalty. Any person violating any provision of this ordinance shall be guilty of a misdemeanor and upon conviction thereof punished pursuant to state law or city ordinance.

Section 12. Severability. If any section, sentence, clause or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

Section 13. Effective Date. This ordinance shall become effective upon the date of incorporation which is more than five days after the publication of an approved summary consisting of the title of this ordinance.

PASSED by the City Council of the City of Woodinville this 8th day of February, 1993.

APPROVED:

Lucy DeYoung
MAYOR, LUCY DEYOUNG

ATTEST/AUTHENTICATED:

Marie O'Connell
CITY CLERK, MARIE O'CONNELL

APPROVED AS TO FORM:
OFFICE OF THE CITY ATTORNEY:

BY Walter Staveland

FILED WITH THE CITY CLERK: 2/4/93
PASSED BY THE CITY COUNCIL: 2/8/93
PUBLISHED: 2/15/93
EFFECTIVE DATE: 3/31/93
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