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ORDINANCE NO. 169 -22

AN ORDINANCE SUBMITTING TO THE VOTERS OF WAHKIAKUM COUNTY A PROPOSITION AUTHORIZING A LOCAL SALES AND USE TAX OF 2/10 OF 1% FOR EMERGENCY COMMUNICATION SYSTEMS AND FACILITIES

WHEREAS, the emergency radio system used by the Wahkiakum County Sheriff's Office and all of Wahkiakum County's fire and aid companies to communicate with each other and with countywide emergency dispatch is reaching the end of its useful life; and

WHEREAS, uninterrupted critical communications capability is necessary to conduct effective emergency public safety operations involving first responders; and

WHEREAS, the capability required for uninterrupted, effective first response operations depends on the proper purchase, installation, and maintenance of critical technologies and infrastructure; and

WHEREAS, until the funding for such a system is secured, maintaining and repairing the current system will be a great and increasing expense; and

WHEREAS, in order to assist counties with funding for emergency communications, the Washington State Legislature passed RCW 82.14.420, providing for a sales and use tax within a county of up to 2/10 of one percent (0.2%) if such tax is proposed by the county and approved by its voters, and the proceeds of this tax may only be expended "for the purpose of providing funds for costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, reequipping, and improvement of emergency communication systems and facilities;" and

WHEREAS, such a .2% tax is expected to bring in approximately \$130,000.00 annually for the purposes above described, which is probably not enough even for an annual payment on the system Wahkiakum County requires, but will help the county keep the old system functional until the new system can be built, and thereafter can be used to supplement the new system's payments or equipment; and

WHEREAS, RCW 82.14.420 requires that before submitting the tax authorization to the voters in a county that provides emergency communication services to a governmental agency pursuant to a contract, the parties to the contract must review and negotiate or affirm the terms of the contract; and

WHEREAS, Wahkiakum County does provide emergency communication services to a governmental agency, the Town of Cathlamet, pursuant to a contract, and the Town of Cathlamet has met with, reviewed, and affirmed the terms of that contract as required by law; and

1 **28A.01.010 SALES AND USE TAX IMPOSED**

2 There is hereby imposed a sales and use tax as authorized by RCW 82.14.420, upon every taxable event
3 occurring within Wahkiakum County. The tax shall be imposed upon and collected from those from
4 whom the state sales and use tax is collected pursuant to chapters 82.08 and 82.12 RCW. The sales and
5 use tax imposed pursuant to this chapter shall be in addition to any other sales and use tax imposed by
6 the County.

5 **28A.01.020 RATE OF TAX IMPOSED**

6 The rate of tax imposed by RCWC 28A.01.010 shall be two-tenths of one percent (0.2%) of the selling
7 price (in the case of sales tax) or value of the article used (in the case of use tax).

8 **28A.01.030 COLLECTION AND ADMINISTRATION**

9 A. The tax imposed by RCWC 28A.01.010 shall be collected and administered in accordance with
10 RCW 82.14.420. The Wahkiakum County Treasurer is hereby authorized and directed to
11 execute any contracts with the state department of revenue that may be necessary to provide for
12 collection or administration of the tax.

12 B. All revenues from the tax imposed by RCWC 28A.01.010 shall be deposited into the Wahkiakum
13 County Auditor's Fund # 126 CR, the electronic communications cumulative reserve fund.

14 4. Upon certification of the results of the election conducted pursuant to section 2 of this
15 ordinance, if the sales and use tax is authorized by a majority of voters, the County Auditor
16 shall immediately notify the state department of revenue of the county's imposition of the
17 sales and use tax.

17 **DULY PASSED AND ADOPTED** this 19 day of July, 2022.

18 **BOARD OF COUNTY COMMISSIONERS**
19 **OF WAHKIAKUM COUNTY, WASHINGTON**

20 **ATTEST:**

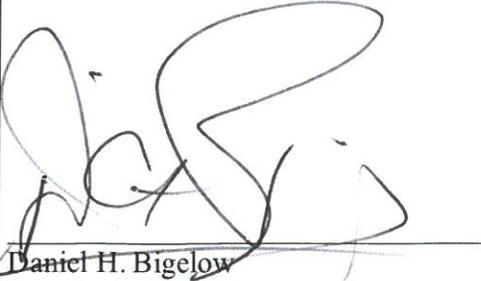
21
22 
23 Elizabeth Johnson
24 Clerk of the Board

21 Excused Absence
22 Eugene Strong, Chairman

24 **APPROVED AS TO FORM** this
25 19th day of July, 2022.

24 
25 Lee Tischer, Commissioner

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Daniel H. Bigelow
Prosecuting Attorney



Daniel L. Cothren, Commissioner