

ORDINANCE NO. 141 -2005

AN ORDINANCE IMPOSING A COUNTY EXCISE TAX ON EACH SALE OF REAL PROPERTY IN THE UNINCORPORATED AREAS OF WAHKIAKUM COUNTY; ESTABLISHING RULES FOR THE ADMINISTRATION AND COLLECTION OF SAID TAX; PRESCRIBING PENALTIES; AND SETTING AN EFFECTIVE DATE

WHEREAS, Section 82.46.010 of the Revised Code of Washington authorizes counties to impose an excise tax on each sale of real property in the unincorporated areas of the County at a rate not exceeding one quarter of one percent of the selling price; and

WHEREAS, the Town of Cathlamet has imposed a local real estate excise tax for several years without any apparent adverse effect on the real estate market; and

WHEREAS, it is in the public interest to impose a real estate excise tax within the unincorporated areas of Wahkiakum County with the proceeds to be dedicated to local capital improvements;

NOW, THEREFORE:

BE IT ORDAINED BY THE BOARD OF COUNTY COMMISSIONERS OF WAHKIAKUM COUNTY, WASHINGTON, as follows:

Section 1. Unincorporated area – Real Estate Excise tax imposed: In addition to those statutorily mandated real estate excise taxes, there is hereby imposed an excise tax on each sale of real property in the unincorporated areas of Wahkiakum County pursuant to the authority granted in RCW 82.46.010(2). Such tax shall be imposed upon and collected from those persons who are taxable by the state under Chapter 82.45 RCW upon the occurrence of any taxable event within such unincorporated areas.

Section 2. Tax rate: Effective February 15, 2005, the rate of the tax imposed by Section 1 of this Ordinance shall be one-quarter of one percent of the selling price on each sale of real property in the unincorporated areas of Wahkiakum County.

Section 3. Accumulated funds: The funds accumulated from the tax provided for in Section 1 of this Ordinance shall be used for any capital purpose as identified in a capital improvements or facilities plan or for local capital improvements, including those listed in RCW 35.43.040. The County Treasurer shall place one percent of the proceeds of the taxes imposed under this Ordinance in the County Current Expense Fund to defray costs of collection. The remaining proceeds from the county tax imposed hereunder shall be placed in a county capital improvements fund.

Section 4. Administration and collection of tax: The tax imposed by this Ordinance shall be administered and collected in accordance with Chapter 82.46 RCW and shall 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. Penalties: The taxes levied under this Ordinance are the obligation of the seller. The tax imposed under this Ordinance and any interest or penalties thereon shall constitute a 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 by law for the foreclosure of mortgages.

Section 6. Effective date: This Ordinance shall take effect February 15, 2005.

Section 7. Codification: This Ordinance shall be codified as Chapter 82.46 in the Revised Code of Wahkiakum County.

Section 8. Repealer: Ordinance No. 77-1968 and Chapter 28A.45 of the Revised Code of Wahkiakum County are each hereby repealed.

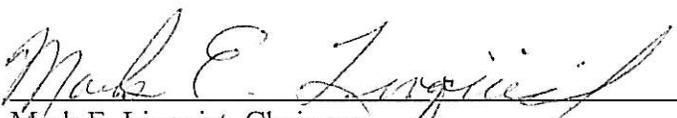
Section 9. Severability: If any provision of this Ordinance or its application to any person or circumstance is held invalid, the remainder of this Ordinance or the application of the provision to other persons or circumstances is not affected.

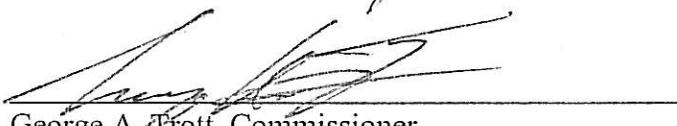
DULY PASSED AND ADOPTED in Regular Session following a public hearing thereon this 8th day of February, 2005.

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

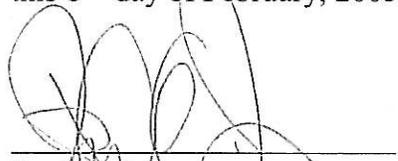
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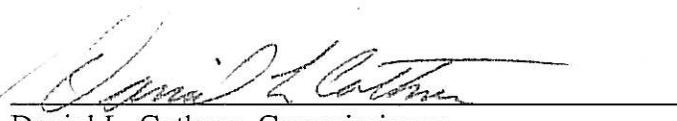

Holly A. Pfenniger
Clerk of the Board


Mark E. Linquist, Chairman


George A. Trott, Commissioner

APPROVED AS TO FORM
this 8th day of February, 2005:


Fred A. Johnson
Prosecuting Attorney


Daniel L. Cothren, Commissioner