

ORDINANCE 658

CITY OF LACEY

AN ORDINANCE IMPOSING AN EXCISE TAX ON SALE OF REAL ESTATE, PROVIDING FOR THE COLLECTION THEREOF, LIMITING THE USE OF THE PROCEEDS THEREFROM, FIXING PENALTIES FOR THE VIOLATION THEREOF AND ADDING A NEW CHAPTER, 3.07 OF THE LACEY MUNICIPAL CODE.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON, that there is hereby added to the Lacey Municipal Code a new Chapter, 3.07 to read as follows:

"Section 3.07.010. There is hereby imposed a tax of one-quarter of one percent of the selling price on each sale of real property within the corporate limits of the City of Lacey."

"Section 3.07.020. Taxes imposed herein shall be collected from persons who are taxable by the State of Washington under chapter 82.45 RCW and chapter 458-61 Washington Administrative Code (WAC) upon the occurrence of any taxable event within the corporate limits of the City of Lacey."

"Section 3.07.030. The taxes imposed herein 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 and chapter 458-61 WAC. The provisions of those chapters to the extent they are not inconsistent with this ordinance, shall apply as though fully set forth herein."

"Section 3.07.040.

"A. The Thurston County Treasurer shall place one percent of the proceeds of the taxes imposed herein in the county current expense fund to defray costs of collection.

"B. The remaining proceeds from city taxes imposed herein shall be distributed to the city monthly and those taxes imposed under Section 3.07.010 shall be placed by the city treasurer in a municipal capital improvements fund. These capital improvements funds shall be used by the city for local improvements, including those listed in RCW 35.43.040.

"C. 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 3.07.050. The taxes imposed herein are the obligation of the seller and may be enforced through any manner authorized by law."

"Section 3.07.060. The taxes imposed herein and any interest or penalties thereon are 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. Resort to one course of enforcement is not an election not to pursue the other."

"Section 3.07.070. The taxes imposed herein shall be paid to and collected by the Thurston County Treasurer. The Thurston County Treasurer shall act as agent for the City of Lacey in collecting said taxes. 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 Thurston County Treasurer for the payment of the tax imposed herein shall be evidence of the satisfaction of the lien imposed in Section 3.07.060 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 may be accepted by the county auditor 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 Thurston County Treasurer."

"Section 3.07.080. The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within thirty days thereafter, shall bear interest at the rate of one percent per month from the time of sale until the date of payment."

"Section 3.07.090. If, upon written application by a taxpayer to the county treasurer for a refund, it appears a 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, that no refund shall be made unless the State of Washington 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 3.07.100. If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected."

"Section 3.07.110. This ordinance shall take effect on January 1, 1983."

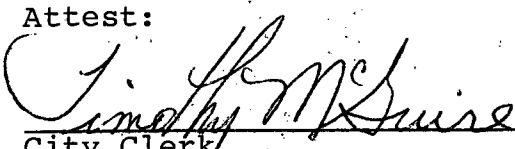
PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY,  
WASHINGTON, this 28<sup>th</sup> day of October, 1982.

CITY COUNCIL

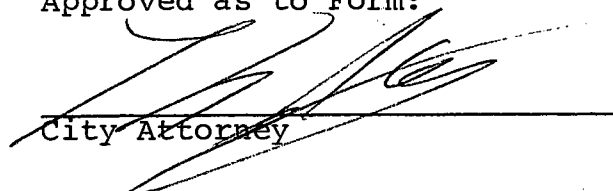
By

  
Mayor

Attest:

  
City Clerk

Approved as to Form:

  
City Attorney

Passed: 10/28/82

Published: Nov 2, 1982