

ORDINANCE 724

CITY OF LACEY

AN ORDINANCE READOPTING CHAPTER 3.07 OF THE LACEY MUNICIPAL CODE RELATING TO THE IMPOSITION AND COLLECTION OF AN EXCISE TAX ON THE SALE OF REAL ESTATE WITHIN THE CITY

WHEREAS, the City Council duly considered, passed, and published an ordinance or ordinances enacting the chapter of the Lacey Municipal Code identified in the title to this ordinance relating to the subject matter so identified, and

WHEREAS, it has been asserted that ordinances of the City should have been posted in three public places in the City rather than published in the City's official newspaper, and if said assertion is upheld, the validity of that portion of the Lacey Municipal Code identified in the title to this ordinance may be in jeopardy and the Council takes this action in readopting the substantive provisions of said chapter solely for the purpose of protecting the City and its citizens against such a contingency; now, therefore

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LACEY, WASHINGTON, as follows:

Section 1. Chapter 3.07 of the Lacey Municipal Code is hereby readopted to read as follows:

Chapter 3.07

EXCISE TAX ON SALE OF REAL ESTATE

Sections:

- 3.07.010 Imposed.
- 3.07.020 Applicability.
- 3.07.030 State rules applicable.
- 3.07.040 Disposition of funds.
- 3.07.050 Enforcement.
- 3.07.060 Taxes declared lien.
- 3.07.070 Collection.
- 3.07.080 Due and payable when.
- 3.07.090 Refunds.

3.07.010 Imposed. There is 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. (Ord. 658 (part), 1982).

3.07.020 Applicability. Taxes imposed in this chapter shall be collected from persons who are taxable by the state of Washington under RCW Chapter 82.45 and WAC Chapter 458-61 upon the occurrence of any taxable event within the corporate limits of the city. (Ord. 658 (part), 1982).

3.07.030 State rules applicable. The taxes imposed in this chapter 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 and WAC Chapter 458-61. The provisions of those chapters to the extent they are not inconsistent with this chapter, shall apply as though fully set forth in this chapter. (Ord. 658 (part), 1982).

3.07.040 Disposition of funds. A. The Thurston County treasurer shall place one percent of the proceeds of the taxes imposed in this chapter in the county current expense fund to defray costs of collection.

B. The remaining proceeds from city taxes imposed in this chapter 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. (Ord. 658 (part), 1982).

3.07.050 Enforcement. The taxes imposed in this chapter are the obligation of the seller and may be enforced through any manner authorized by law. (Ord. 658 (part), 1982).

3.07.060 Taxes declared lien. The taxes imposed in this chapter 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. (Ord. 658 (part), 1982).

3.07.070 Collection. The taxes imposed in this chapter 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 in this chapter shall be evidence of the satisfaction of the lien imposed in Section 3.07.060 of this chapter 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. (Ord. 658 (part), 1982).

3.07.080 Due and payable when. The tax imposed under this chapter 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. (Ord. 658 (part), 1982).

3.07.090 Refunds. 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 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. (Ord. 658 (part), 1982).

Section 2. It is the intent of the City Council in passing this ordinance to readopt the provisions set forth herein only if said readoption is ruled necessary. It is further the intent of the City Council to reaffirm all of the provisions of Chapter 3.07 of the Lacey Municipal Code as originally adopted and further amended by ordinances of this Council.

PASSED BY THE CITY COUNCIL OF THE CITY OF LACEY,
WASHINGTON this 28th day of March, 1985.

CITY COUNCIL

BY Bob Brown
Mayor

Attest:

Timothy McGuire
City Clerk

Approved as to form:

[Signature]
City Attorney

Posted: March 29, 1985