

ORDINANCE NO. 1875

AN ORDINANCE OF THE CITY OF DAYTON, COLUMBIA COUNTY, WASHINGTON, REPEALING ORDINANCE NO. 1747, DISTRIBUTION OF TAX PROCEEDS AND LIMITING THE USE THEREOF; REPEALING CHAPTER 2-29.04 OF THE DMC; AND, AMENDING ORDINANCE NO. 1492, AS CODIFIED AT TITLE 2, CHAPTER 29 OF THE DAYTON MUNICIPAL CODE

WHEREAS, Ordinance No. 1874 requires the creation of the Capital Improvement Fund; and

WHEREAS, Ordinance No. 1741, enacted September 25, 2006, is in conflict with Ordinance No. 1874; and

WHEREAS, Chapter 2-29.04 of the Dayton Municipal Code, enacted by Ordinance No. 1492 on June 26, 1990, requires updating to recognize several sections of Chapter 82.46 RCW.

NOW, THEREFORE, THE CITY COUNCIL OF CITY OF DAYTON, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. REPEALED. Ordinance No. 1747, enacted September 25, 2006, as codified in Section 2.29.06 of the Dayton Municipal Code, is hereby repealed.

Section 2. REPEALED. Chapter 2-29.04, of the Dayton Municipal Code, enacted by Ordinance No. 1492, June 26, 1990, dealing with real estate excise tax is hereby repealed in its entirety.

Section 3. AMENDMENT. Ordinance No. 1492 as codified in Title 2 Section 29 of the Dayton Municipal Code is hereby amended as follows:

2-29.010 - Imposition. 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 this city.

2-29.020 - Taxable events. Taxes imposed herein shall be collected from persons who are taxable by the state under chapter 82.45 RCW and chapter 458-61 WAC upon the occurrence of any taxable event within the corporate limits of the city.

2-29.030 - Consistency with state tax. 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.

2-29.040 - Distribution of tax proceeds and limiting the use thereof.

- 1) The 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.
- 2) The remaining proceeds from city taxes imposed herein shall be distributed to the city monthly and those taxes imposed under section 2-29.010 shall be placed by the city treasurer in a municipal capital improvements fund, which fund is established as a separate fund. These capital improvements proceeds shall be used by the city for local improvements, including those listed in RCW 35.43.040.
- 3) 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.

2-29.050 - Seller's obligation. The taxes imposed herein 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.

2-29.060 - Lien provisions. The taxes imposed herein 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.

2-29.070 - Notation of payment. The taxes imposed herein shall be paid to and collected in accordance with RCW 82.46.060.

2-29.080 - Date payable. The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within 30 days thereafter, shall bear interest at the rate of one percent per month from the time of sale until the date of payment.


2-29.090 - Excessive and improper payments.

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.

Section 4. SEVERABILITY. If any section, paragraph, clause or phrase of this ordinance is for any reason held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portions of this Ordinance. The City Council hereby declares that they would have passed this ordinance and each section, paragraph, subsection, clause or phrase thereof irrespective of the fact that any one or more sections, paragraphs, clauses, or phrases may subsequently be found by competent authority to be unconstitutional or invalid.

Section 5. EFFECTIVE DATE. A summary of this Ordinance consisting of its title shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of its publication.

9th **PASSED** by the City Council of the City of Dayton this
day of FEBRUARY, 2015.



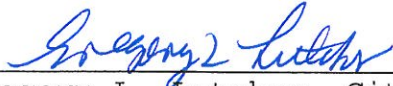
Craig George, Mayor

Authenticated By:



Trina Cole, City Clerk-Treasurer

Approved as to form:



Gregory L. Lutch, City Attorney