

POSTED

7-27-87

Doris A. Ward
Treas. Clerk
Town Of Coupeville

ORDINANCE NO. 347

An Ordinance imposing an excise tax on sales of real estate, providing for the collection thereof, subjecting the tax to referendum by special initiative and fixing penalties for the violation thereof.

NOW THEREFORE, BE IT ORDAINED by the Town Council of the Town of Coupeville as follows:

Section 1 - IMPOSITION OF THE REAL ESTATE EXCISE TAX

In lieu of imposing the tax authorized by RCW 82.14.030(2), there is hereby imposed a tax of one-half of one percent of the selling price of each sale of real property within the corporate limits of the Town of Coupeville, Washington.

Section 2 - 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 Town.

Section 3 - 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.

Section 4 - DISTRIBUTION OF TAX PROCEEDS

- (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 the Town taxes imposed herein shall be distributed to the Town monthly and shall be placed by the Town Treasurer in the Town current expense fund.

(3) This section shall not limit the existing authority of the Town to impose special assessments on property benefited thereby in the manner prescribed by law.

Section 5 - SPECIAL INITIATIVE

This ordinance shall be subject to a Special Initiative for a 30-day period commencing at the time of final passage. The number of registered voters needed to sign a petition for Special Initiative shall be fifteen percent of the total number of names of persons listed as registered voters within the Town on the day of the last preceding general election. If a Special Initiative Petition is filed with the Town Council, the operation of this ordinance shall be suspended until the Special Initiative Petition is found insufficient or until this ordinance receives a favorable majority vote by the voters. The procedures for Referendum upon Petition contained in RCW 35A.11.100 shall apply to any such Special Initiative Petition.

Section 6 - 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.

Section 7 - 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.

Section 8 - NOTATION OF PAYMENT

The taxes imposed herein shall be paid to and collected by the treasurer of the county within which is located the real property which was sold. The county treasurer shall act as agent for the Town within Island County, Washington, the county imposing the tax. 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 county treasurer for the payment of the tax imposed herein shall be evidence of the satisfaction of the lien imposed in Section 6 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 county treasurer.

Section 9 - DATE PAYABLE

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 10 - 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 Town.

Section 11 - SEVERABILITY

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 12 - EFFECTIVE DATE

This ordinance shall be in full force and effective October 1, 1982 after its passage and posting as required by law.

PASSED by the Town Council at the Town of Coupeville, and signed by the Mayor and attested to by the Town Clerk in authorization of such passage on the 26 day of July, 1982.

Law J. Naddy
MAYOR

Attest:

Anna P. Wood
TOWN CLERK