

Chapter 3.08EXCISE TAX ON SALE OF REAL ESTATESections:

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- 3.08.020 Taxable Events.
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3.08.010 Imposition of Real Estate Excise Tax. Effective on or after March 18, 1991, there is imposed a tax of one-quarter of one percent (.25%) of the selling price of each sale of real property within the corporate limits of the City of Kettle Falls.

3.08.020 Taxable Events. Taxes imposed herein shall be collected from persons who are taxable by the state under Chapter 82.45 RCW upon the occurrence of any taxable event within the corporate limits of the City of Kettle Falls.

3.08.030 Consistency With State Tax. The taxes imposed shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise tax as imposed by the State under Chapter 82.45 RCW. The provisions of the Chapter to the extent they are not inconsistent with this Ordinance, shall apply as though fully set forth herein.

3.08.040 Distribution of Tax Proceeds - Limiting Use.

- A. The Stevens County Treasurer shall place one percent (1%) of the tax imposed in the Stevens County Current Expense Fund to defray costs of collection.
- B. The remaining proceeds from the City tax imposed shall be distributed to the City monthly and shall be placed by the City Clerk-Treasurer in a Municipal Capital Improvement Fund. These capital improvement 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 to impose special assessments on property benefited thereby in the manner prescribed by law.

3.08.050 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 foreclosures of mortgages.

3.08.060 Lien provisions. The taxes imposed herein and any interest penalties thereon are a specific lien upon each piece of real property sold from the time of sale or until 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.

3.08.070 Notation of payment. The taxes imposed herein shall be paid to and collected by the Stevens County Treasurer. The Stevens County Treasurer shall act as agent for the city of Kettle Falls. The Stevens 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 Stevens County Treasurer for the payment of the tax imposed herein shall be evidence of the satisfaction of the lien imposed hereinunder and may be recorded in the manner prescribed by recording satisfaction of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the Stevens 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 Stevens County Treasurer.

3.08.080 Date payable. This tax shall become due and payable immediately at the time of sale and if not paid within thirty (30) days thereafter, shall bear interest at the rate of one percent (1%) per month from the time of sale until the date of payment.

3.08.090 Penalties. Any person who fails or refuses to pay the tax as required with the intent to violate the provisions of this ordinance, or to gain some advantage or benefit, either directly or indirectly, shall be guilty of a misdemeanor, and upon conviction thereof shall be fined no more than \$500 (Five hundred and no/100) or imprisoned for not more than six months, or by both such fine and imprisonment.

3.08.100 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 shall not be affected. (Ord. 1473, 1991).

Chapter 3.10

EXCISE TAX ON UTILITIES

Sections:

- 3.10.010 Exercise of power to license for revenue.
- 3.10.020 Definitions.
- 3.10.030 Business license required.
- 3.10.040 Imposed--Amount.
- 3.10.050 Referendum procedures.
- 3.10.060 Deductions.
- 3.10.070 Tax--When due.
- 3.10.080 Delinquency penalty--Collection.
- 3.10.090 Overpayment.
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- 3.10.110 Administrative--Rules.
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- 3.10.130 Violation--Penalty.