

Title 3

REVENUE AND FINANCE

Chapters:

- 3.05 Fee Schedule**
- 3.10 Sales and Use Tax**
- 3.15 Sales and Use Tax – Initiative Process**
- 3.20 Real Estate Excise Tax**
- 3.25 Funds**

Chapter 3.05

FEE SCHEDULE

Sections:

- 3.05.010 Purpose.
- 3.05.020 Professional consultants – Town policy.
- 3.05.030 Consultants – Review and consulting costs.
- 3.05.040 Consultants – Assistance service.
- 3.05.050 Consultants – Review costs.
- 3.05.060 Consultants – Monitoring costs.
- 3.05.070 Consultants – Enforcement costs.
- 3.05.080 Consultants – Building and mechanical permit fees.
- 3.05.090 Consultants – Service user responsibility.
- 3.05.100 Public works department fees.
- 3.05.110 Planning department fees.
- 3.05.120 Building department fees.
- 3.05.130 Delegated jurisdiction agency fees.
- 3.05.140 Miscellaneous fees.
- 3.05.145 Facility rental policy.
- 3.05.150 Collection of fees.
- 3.05.160 Heavy truck fees.

3.05.010 Purpose.

It shall be the purpose of this chapter to set the fees charged for the various services of the town, establish the methods for computing said fees, determine times for payment and define recourse by the town in the event of unpaid fees and costs incurred by the town. [Ord. 294 § 1, 1995]

3.05.020 Professional consultants – Town policy.

The town of Hunts Point retains professional consultants to fill the offices of town attorney, town landscape architect, town building official, town engineer, and town planner and may retain other professional consultants from time to time to provide expert supplemental service to the town. [Ord. 294 § 2(A), 1995]

3.05.030 Consultants – Review and consulting costs.

Costs for the services of the consultant shall be charged to the user at the same hourly rate set by the agreement with the consultant for providing the specified service to the town. [Ord. 294 § 2(B), 1995]

3.05.040 Consultants – Assistance service.

The consultants are not employed by the town to provide assistance to citizens, applicants and appellants. The consultants will provide clarification of the meaning and interpretation of ordinances and terminology on a general basis at no charge to the citizen or the public, provided the request for clarification does not relate to a specific property or project within the town. The consultants may provide consulting services, in their official capacity through the offices of the town, to the citizen, applicant or appellant, when payment for the cost of such service is arranged in advance with the town clerk-treasurer. [Ord. 294 § 2(C), 1995]

3.05.050 Consultants – Review costs.

These costs may include, but are not limited to, the cost incurred by the town for services of the consultants required for review of an application or appeal, preparation of reports as may be required by town ordinances or procedures, and attendance by the consultant at council or board meetings set for consideration of the application or appeal. [Ord. 294 § 2(D), 1995]

3.05.060 Consultants – Monitoring costs.

These costs may include, but are not limited to, the costs incurred by the town for services of the consultant to monitor an approved project for compliance with the ordinances of the town and/or conditions of any variance and/or permit issued by the town. Monitoring includes in-progress reviews, site inspections and reports generated by the consultant. [Ord. 294 § 2(E), 1995]

3.05.070

3.05.070 Consultants – Enforcement costs.

These costs may include, but are not limited to, the costs incurred by the town for services of the consultant to enforce the provisions of town ordinances against persons or entities in violation thereof. Enforcement costs are assessed in addition to any penalties that may be imposed by law. [Ord. 294 § 2(F), 1995]

3.05.080 Consultants – Building and mechanical permit fees.

Building and mechanical permit fees, including plan review fees, shall be established in accordance with Sections 107.1, 107.2, and 107.3 of the Uniform Building Code, current edition adopted and in force as the Washington State Building Code. There shall also be an inspection fee charged to the user at the same hourly rate set by the agreement with the consultant for providing inspection services. There shall be an inspection fee deposit paid in the amount of \$1,800, prior to the performance of any inspection services; provided, however, that the building official may reduce the base inspection fee for small projects.

In the event that the actual costs of inspections exceed the deposit, the difference shall be charged to the user. In the event that the actual costs of inspections are less than the deposit, the difference shall be refunded to the user. [Ord. 393 § 1, 2001; Ord. 365 § 3, 1999; Ord. 294 § 2(G), 1995]

3.05.090 Consultants – Service user responsibility.

It is the responsibility of the individual person or entity to ascertain the full requirements of the ordinances and codes in force in the town of Hunts Point and accept full responsibility for compliance therewith. No requirement of the ordinances or codes may be waived by any town official unless such authority is specifically granted by the ordinance or code in question. No person shall rely on any verbal or written communications with an official, consultant or employee of the town that is in conflict with any provision of the ordinances or codes in effect. [Ord. 294 § 2(H), 1995]

3.05.100 Public works department fees.

(1) Right-of-way permit for telecommunications: \$250.00 plus actual staff/consultant time.

(2) Telecommunications site development permit or special use permit: \$500.00 plus actual staff/consultant time.

(3) Street cleaning permit: \$3,000 deposit.

(4) Street opening permit: \$250.00 plus actual staff/consultant time. [Ord. 371 § 1, 2000; Ord. 365 § 1, 1999; Ord. 294 § 3, 1995]

3.05.110 Planning department fees.

(1) Short plat: \$2,500 plus actual staff/consultant time.

(2) Boundary line adjustments and lot consolidations: \$500.00 plus actual staff/consultant time.

(3) Reconsideration/appeals: \$500.00 plus actual staff/consultant time.

(4) Conditional use permit: \$500.00 plus actual staff/consultant time.

(5) Shoreline substantial development permit: \$500.00 plus actual staff/consultant time.

(6) Shoreline exemption: \$250.00 plus actual staff/consultant time.

(7) SEPA review: \$500.00 plus actual staff/consultant time.

(8) EIS review/assessment: \$500.00 plus actual staff/consultant time.

(9) Preapplication meeting (for new construction or remodel valued at \$25,000 or greater): \$500.00 passed through to consultant.

(10) Preliminary plat: \$2,500 plus actual staff/consultant time.

(11) Final plat: \$2,500 plus actual staff/consultant time. [Ord. 381 § 1, 2000; Ord. 371 § 1, 2000; Ord. 369 § 4, 2000; Ord. 294 § 5, 1995]

3.05.120 Building department fees.

(1) Variance: \$500.00 for each variance requested, plus actual staff/consultant time.

(2) Site development permit: \$500.00 plus actual staff/consultant time.

(3) Tree permit: \$50.00 plus actual staff/consultant time.

(4) Building permit fees:

(a) For all new construction, remodels, and any other structures having a floor area

measurable in square feet, the building permit fees shall be assessed as follows¹:

Square Footage	R-20/R-20A Zone	R-40 Zone	Square Footage	R-20/R-20A Zone	R-40 Zone
Up to 250	\$800	\$1,100	8,501 – 8,750	\$11,500	\$17,900
251 – 500	\$1,200	\$1,800	8,751 – 9,000	\$11,800	\$18,400
501 – 750	\$1,700	\$2,500	9,001 – 9,250	\$12,100	\$18,800
751 – 1,000	\$2,100	\$3,200	9,251 – 9,500	\$12,300	\$19,300
1,001 – 1,250	\$2,500	\$3,800	9,501 – 9,750	\$12,600	\$19,700
1,251 – 1,500	\$2,900	\$4,400	9,751 – 10,000	\$12,900	\$20,200
1,501 – 1,750	\$3,300	\$5,000	10,001 – 10,250	\$13,200	\$20,600
1,751 – 2,000	\$3,700	\$5,600	10,251 – 10,500	\$13,400	\$21,100
2,001 – 2,250	\$4,000	\$6,000	10,501 – 10,750	\$13,700	\$21,500
2,251 – 2,500	\$4,400	\$6,500	10,751 – 11,000	\$14,000	\$22,000
2,501 – 2,750	\$4,800	\$7,000	11,001 – 11,250	\$14,200	\$22,500
2,751 – 3,000	\$5,100	\$7,400	11,251 – 11,500	\$14,500	\$22,900
3,001 – 3,250	\$5,500	\$7,900	11,501 – 11,750	\$14,800	\$23,400
3,251 – 3,500	\$5,800	\$8,300	11,751 – 12,000	\$15,100	\$23,800
3,501 – 3,750	\$6,000	\$8,800	12,001 – 12,250	\$15,300	\$24,300
3,751 – 4,000	\$6,300	\$9,200	12,251 – 12,500	\$15,600	\$24,700
4,001 – 4,250	\$6,600	\$9,700	12,501 – 12,750	\$15,900	\$25,200
4,251 – 4,500	\$6,900	\$10,100	12,751 – 13,000	\$16,200	\$25,700
4,501 – 4,750	\$7,100	\$10,600	13,001 – 13,250	\$16,400	\$26,100
4,751 – 5,000	\$7,400	\$11,100	13,251 – 13,500	\$16,700	\$26,600
5,001 – 5,250	\$7,700	\$11,500	13,501 – 13,750	\$17,000	\$27,000
5,251 – 5,500	\$8,000	\$12,000	13,751 – 14,000	\$17,300	\$27,500
5,501 – 5,750	\$8,200	\$12,400	14,001 – 14,250	\$17,500	\$27,900
5,751 – 6,000	\$8,500	\$12,900	14,251 – 14,500	\$17,800	\$28,400
6,001 – 6,250	\$8,800	\$13,300	14,501 – 14,750	\$18,100	\$28,800
6,251 – 6,500	\$9,100	\$13,800	14,751 – 15,000	\$18,400	\$29,300
6,501 – 6,750	\$9,300	\$14,300	15,001 – 15,250	\$18,600	\$29,800
6,751 – 7,000	\$9,600	\$14,700	15,251 – 15,500	\$18,900	\$30,200
7,001 – 7,250	\$9,900	\$15,200	15,501 – 15,750	\$19,200	\$30,700
7,251 – 7,500	\$10,100	\$15,600	15,751 – 16,000	\$19,400	\$31,100
7,501 – 7,750	\$10,400	\$16,100	16,001 and up	\$20,000	\$32,000
7,751 – 8,000	\$10,700	\$16,500			
8,001 – 8,250	\$11,000	\$17,000			
8,251 – 8,500	\$11,200	\$17,400			

An additional review fee, equal to 65 percent of the applicable building permit fee as established in this subsection, shall also be paid concurrently with the building permit fee.

(b) For all other structures requiring a building permit but which do not have a floor area measurable in square feet, including but not limited to trellises, fences, and retaining walls, the building permit fees shall be as

1. Square-footage includes only the measurable floor area of the structure undergoing construction.

3.05.130

established by the then-current UBC Table 1-A for building permit fees. An additional review fee, equal to 65 percent of the fee as established in the then-current UBC Table 1-A, shall also be paid concurrently with the building permit fee.

(c) Inspection: Base deposit \$1,800 (HPMC 3.05.080).

(d) Fire sprinkler: City of Bellevue fire protection plans approval, plus plan review and permit fee based on the then-current UBC Table 1-A fee valuation, plus actual staff/consultant time.

(5) Building permit exemption request: \$50.00 plus actual staff/consultant time.

(6) Mechanical permit fees:

(a) Mechanical permit fees – General: Permit fees for installation of mechanical equipment, other than for in-kind mechanical equipment replacements as set forth in subsection (6)(b) of this section, shall be as set forth in UBC Table 1-A, as currently adopted or hereinafter amended. An additional review fee, equal to 65 percent of the applicable mechanical permit fee as established in this subsection, shall also be paid concurrently with the mechanical permit fee.

(b) Mechanical permit fees – In-kind replacement: Permits fees for replacement of in-kind mechanical equipment shall be as set forth in the “In-Kind Mechanical Replacement Fee Schedule” attached as Exhibit “A” to the ordinance codified in this section and adopted by reference.

(7) Demolition permit: \$250.00. [Ord. 398 § 1, 2001; Ord. 397 § 1, 2001; Ord. 371 § 1, 2000; Ord. 299 § 1, 1995; Ord. 294 § 6, 1995]

3.05.130 Delegated jurisdiction agency fees.

(1) Delegated Agency. The town of Hunts Point delegates authority to governmental agencies of other jurisdictions to administer and enforce various codes, laws and ordinances in force. Costs for permits and services performed by agencies are assessed by and paid to those agencies directly. The permits and agencies having jurisdiction are as follows.

(2) Delegated Agency Permits.

(a) Plumbing Permit: Seattle King County Health Department;

(b) Gas Piping Permit: Seattle King County Health Department;

(c) Noise Control Enforcement: Seattle King County Health Department;

(d) Electrical Permits: State Department of Labor and Industries;

(e) Elevator Permits: State Department of Labor and Industries. [Ord. 294 § 7, 1995]

3.05.140 Miscellaneous fees.

Fees for miscellaneous services and materials shall be set by the town clerk-treasurer with the approval of the mayor and shall be calculated to fully recover the cost of supplying that service or material to the public. Such fees shall include but not be limited to:

(1) Copies of ordinances or codes;

(2) Copies of town records, zoning maps, plats, short plats, or other land use record;

(3) Copies of recorded tapes;

(4) Notary fees;

(5) Fax fees;

(6) Long distance phone calls;

(7) Nonsufficient fund check returns. [Ord. 294 § 9, 1995]

3.05.145 Facility rental policy.

This section sets forth the town’s policy for fees and rentals that the town charges for use of town facilities.

(1) All use is to be in accordance with all of the following policies.

(2) The town’s facilities belong to the citizens of the town of Hunts Point and are available for their use and enjoyment when not in use by the town, and are also available to non-residents. The town does not discriminate on the basis of race, creed, color, national origin, religion, gender, marital status, age, sexual orientation, political affiliation, sensory, mental or physical disability. Any persons or group using the facilities shall not exclude any persons from their activities in the center on the basis of this nondiscriminatory policy.

(3) Permission to use the facilities does not constitute an endorsement of a group’s philosophies, policies or beliefs.

(4) The town administrator or the administrator's designated representative shall make any necessary interpretation of any town policy.

(5) The town council establishes all fees related to town facilities usage by resolution.

(6) The town reserves the right to make any changes to these policies at any time.

(7) Priority scheduling will be given to residents of the town of Hunts Point for facility rentals. [Ord. 462 § 1, 2007]

3.05.150 Collection of fees.

(1) Time for Collection. Whenever possible, the full amount of the fees attributable to a service or permit shall be collected at time of use or permit issuance. If the total fee is greater than any estimated amount paid, the applicant shall pay the difference to the town. In the event the total amount of the fee is less than an estimated amount paid, the difference shall be refunded to the applicant. The user shall be responsible for payment of all costs incurred whether or not the applicant is successful in obtaining a permit or other action requested of the town.

(2) Collection of Incurred Costs. When costs are incurred after collection of the initial or issuing fee, the costs shall be accumulated as a charge to a permit, a property or an entity and paid in full prior to the issuance of a certificate of occupancy, then or in the future, to the property. The town shall have full recourse under the law to collect unpaid fees and costs including the filing of liens against the property of the person or other entity in default of payment. [Ord. 294 § 10, 1995]

This page left intentionally blank.

3.05.160 Heavy truck fees.

(1) All applicants for the following town building permits shall pay a heavy truck fee equal to one percent of the value of the proposed project to offset and repair the damage done to the town streets by the vehicles transporting materials associated with that project:

- (a) Demolition permits;
- (b) Building permits for which the town engineer has determined, based on the permit application materials, that fill, gravel, concrete, asphalt, lumber, or other similar bulk material will be transported to or from the site; and
- (c) Site development permits.

(2) This fee shall be waived for any applicant who can document to the town engineer’s satisfaction that the materials associated with the applicant’s project that would otherwise necessitate heavy truck trips on the town streets will be transported into and out of the town via barge or other method not requiring use of the town streets. [Ord. 423 § 1, 2003]

Chapter 3.10

SALES AND USE TAX

Sections:

Article I. Sales and Use Tax

- 3.10.010 Imposed.
- 3.10.020 Rate.
- 3.10.030 Administration, collection.
- 3.10.040 Inspection of records.
- 3.10.050 Violation – Misdemeanor.

Article II. Additional Sales and Use Tax

- 3.10.060 Imposed.
- 3.10.070 Rate.
- 3.10.080 Administration, collection.
- 3.10.090 Inspection of records.
- 3.10.100 Contract with state.
- 3.10.110 Violation – Penalty.

Article I. Sales and Use Tax

3.10.010 Imposed.

There is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in Section 3, Chapter 94, Laws of 1970, First Extraordinary Session, occurring within the town of Hunts Point. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. [Ord. 94 § 1, 1970]

3.10.020 Rate.

The rate of the tax imposed by HPMC 3.10.010 shall be one-half of one percent of the selling price or value of the article used, as the case may be; provided, however, that during such period as there is in effect a sales or use tax imposed by King County, the rate of tax imposed by this article shall be four hundred twenty-five/one thousandths of one percent. [Ord. 94 § 2, 1970]

3.10.030 Administration, collection.

The administration and collection of the tax imposed by this article shall be in accordance with the provisions of Section 6, Chapter 94,

3.10.040

Laws of 1970, First Extraordinary Session.
[Ord. 94 § 3, 1970]

3.10.040 Inspection of records.

The town hereby consents to the inspection of such records as are necessary to qualify the town for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330, and authorizes the mayor to execute a contract with said department for the administration of the tax. [Ord. 94 § 4, 1970]

3.10.050 Violation – Misdemeanor.

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this article or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this article shall be guilty of a misdemeanor. [Ord. 94 § 5, 1970]

Article II. Additional Sales and Use Tax

3.10.060 Imposed.

There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.11.020, occurring within the town of Hunts Point. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. [Ord. 172 § 1, 1982]

3.10.070 Rate.

The rate of the tax imposed by HPMC 3.10.060 shall be one-half of one percent of the selling price or value of the article used, as the case may be; provided, however, that during such period as there is in effect a sales or use tax imposed by King County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session, at a rate equal to or greater than the rate imposed by this section, the county shall receive 15 percent of the tax imposed by HPMC 3.10.060; provided, further, that during such period as there is in effect a sales or use tax imposed by King County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session, at a rate

which is less than the rate imposed by this section, the county shall receive from the tax imposed by HPMC 3.10.060 that amount of revenues equal to 15 percent of the rate of the tax imposed by the county under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session. [Ord. 172 § 2, 1982]

3.10.080 Administration, collection.

The administration and collection of the tax imposed by this article shall be in accordance with the provisions of RCW 82.14.050. [Ord. 172 § 3, 1982]

3.10.090 Inspection of records.

The town of Hunts Point hereby consents to the inspection of such records as are necessary to qualify the town for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. [Ord. 172 § 4, 1982]

3.10.100 Contract with state.

The mayor and clerk are hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax. [Ord. 172 § 5, 1982]

3.10.110 Violation – Penalty.

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this article or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this article shall be guilty of a misdemeanor, and upon conviction thereof shall be fined no more than \$500.00 or imprisoned for not more than six months, or by both such fine and imprisonment. [Ord. 172 § 7, 1982]

Chapter 3.15

SALES AND USE TAX – INITIATIVE PROCESS

Sections:

- 3.15.010 Applicability.
- 3.15.020 Filing.
- 3.15.030 Form.
- 3.15.040 Signature requirements.
- 3.15.050 Certification.
- 3.15.060 Superior court action.
- 3.15.070 Election process.
- 3.15.080 Publication.
- 3.15.090 Ballots.
- 3.15.100 Passage – Effective date.
- 3.15.110 Passage – Recording.

3.15.010 Applicability.

(1) Every ordinance imposing or altering a sales tax under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session; every ordinance imposing or altering an excise tax on the sale of real property under Section 11(2) of that chapter; and every ordinance first imposing, or increasing the rate of, a business and occupation tax shall be subject to a special initiative procedure as provided in this chapter.

(2) This chapter shall be applicable to all tax ordinances referred to in subsection (1) of this section enacted on or after April 20, 1982. [Ord. 178 §§ 1, 12, 1983]

3.15.020 Filing.

An initiative petition proposing to repeal a tax ordinance referred to in HPMC 3.15.010 (1) may be filed at any time. The petition shall be filed with the town council signed by a number of registered voters equaling at least 15 percent of the total number of persons listed as registered voters within the town on the day of the last preceding municipal general election. Upon the filing of such a petition the town council shall either:

(1) Pass the proposed ordinance without alteration within 20 days after the town clerk’s certification that the number of signatures on the petition are sufficient; or

(2) Immediately after the clerk’s certificate of sufficiency is attached to the petition, cause

3.15.030

to be called a special election as provided by state law for submission of the proposed ordinance without alteration to a vote of the people.

Pending an election, the tax ordinance subject to the special initiative shall remain in effect and the tax shall continue to be collected until the result of the election repealing the ordinance is declared or certified as provided by state law. [Ord. 178 § 2, 1983]

3.15.030 Form.

The special initiative petition shall include a proposed ordinance repealing the existing tax ordinance and shall be as follows:

Special Initiative Repealing Sales or Use Tax (Ch. 49, Laws of 1982, 1st Ex. Sess.)

Shall Ordinance No. ____ of the Town of Hunts Point, imposing a one-half of one percent sales or use tax be repealed by the following:

“An Ordinance of the Town of Hunts Point, repealing Ordinance No. ____, and providing an effective date.

“Be it enacted by the voters of the Town of Hunts Point:

“Sec. 1. Ordinance No. ____ of the Town of Hunts Point adopted _____, is hereby repealed.

“Sec. 2. This ordinance shall take effect on the first day of the calendar quarter which begins 30 days or more after the effective date of the approval of the Special Initiative by the town or on the first day of the calendar quarter which begins 30 days or more after the certification of the results of the election at which the Special Initiative was approved by the voters.”

[Ord. 178 § 3, 1983]

3.15.040 Signature requirements.

Every signer to a petition submitting a proposed ordinance to the town council shall add to the signature the signer’s place of residence giving street and number. The signatures need not all be appended to one paper, but one of the signers on each paper must attach thereto an affidavit stating the number of signatures thereon, that each signature thereon is a genuine signature of the person whose name it purports to be and that the statements therein made are true as such person believes. [Ord. 178 § 4, 1983]

3.15.050 Certification.

Within 10 days from the filing of a petition submitting a proposed ordinance the town clerk shall ascertain and append to the petition a certificate stating whether or not it is signed by a sufficient number of registered voters, using the registration records and returns of the preceding municipal election as the sources of information, and the town council shall allow extra help for that purpose, if necessary. If the signatures are found by the clerk to be insufficient, the petition may be amended in that respect within 10 days from the date of the certificate. Within 10 days after submission of the amended petition the clerk shall make an examination thereof and append a certificate thereto in the same manner as before. If the second certificate shall also show the number of signatures to be insufficient, the petition shall be returned to the person filing it. [Ord. 178 § 5, 1983]

3.15.060 Superior court action.

If the clerk finds the petition insufficient or if the town council refuses either to pass an initiative ordinance or order an election thereon, any taxpayer may commence an action in the superior court against the town and procure a decree ordering an election to be held in the town for the purpose of voting upon the proposed ordinance if the court finds the petition to be sufficient. [Ord. 178 § 6, 1983]

3.15.070 Election process.

Publication of notice, the election, the canvass of the returns and declaration of the

results shall be conducted in all respects as are other town elections. Any number of proposed ordinances may be voted on at the same election, but there shall not be more than one special election for the purpose during any one six-month period unless otherwise provided by state law. [Ord. 178 § 7, 1983]

3.15.080 Publication.

The clerk shall cause any ordinance required to be submitted to the voters at an election to be duly published at least once and not less than five nor more than 20 days before the election. The publication required by this section shall be in addition to the notice required in Chapter 29.27 RCW. [Ord. 178 § 8, 1983]

3.15.090 Ballots.

The ballots used for voting upon the proposed ordinance initiated by petition shall be similar to those used at a general municipal election in the town of Hunts Point and shall contain the words “for the ordinance” (stating the nature of the proposed ordinance) and “against the ordinance” (stating the nature of the proposed ordinance). [Ord. 178 § 9, 1983]

3.15.100 Passage – Effective date.

If a majority of votes cast thereon favor the proposed ordinance initiated by petition, it shall become effective on the first day of the calendar month following the month in which the election is officially certified, or a later date specified in the proposed ordinance in conformity with state law, and shall be made a part of the record of ordinances of the town. [Ord. 178 § 10, 1983]

3.15.110 Passage – Recording.

Upon the adoption of an ordinance initiated by petition, the clerk shall write on the margin of the record thereof “ordinance by petition No. _____”, or “ordinance by vote of the people”. [Ord. 178 § 11, 1983]

Chapter 3.20

REAL ESTATE EXCISE TAX

Sections:

- 3.20.010 Imposed.
- 3.20.020 Taxable events.
- 3.20.030 Consistency with state tax.
- 3.20.040 Distribution of tax proceeds and limiting the use thereof.
- 3.20.050 Seller’s obligation.
- 3.20.060 Lien provisions.
- 3.20.070 Notation of payment.
- 3.20.080 Date payable.
- 3.20.090 Excessive and improper payments.
- 3.20.100 Additional one-quarter of one percent excise tax on real estate sales.

3.20.010 Imposed.

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 town of Hunts Point. [Ord. 170 § 1, 1982]

3.20.020 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 town. [Ord. 170 § 2, 1982]

3.20.030 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 chapter, shall apply as though fully set forth herein. [Ord. 170 § 3, 1982]

3.20.040

3.20.040 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 shall be distributed to the town monthly and placed by the town treasurer in a municipal capital improvements fund. These capital improvements funds shall be used by the town for local improvements, including those listed in RCW 35.43.040.

(3) This section shall not limit the existing authority of this town to impose special assessments on property benefited thereby in the manner prescribed by law. [Ord. 170 § 4, 1982]

3.20.050 Seller's obligation.

The taxes imposed herein are the obligation of the seller and may be enforced through an action for debt against the seller or in the manner prescribed for the foreclosure of mortgages. [Ord. 170 § 5, 1982]

3.20.060 Lien provisions.

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 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. [Ord. 170 § 6, 1982]

3.20.070 Notation of payment.

The taxes imposed herein shall be paid to and collected by the treasurer of King County, Washington. The county treasurer shall act as agent for the town and shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording. 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 HPMC 3.20.060 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 a transfer, the instrument shall not be accepted for recording until suitable notation of this fact is made on this instrument by the county treasurer. [Ord. 170 § 7, 1982]

3.20.080 Date payable.

The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid shall bear interest at the rate of one percent per month from the time of sale until the date of payment. [Ord. 170 § 8, 1982]

3.20.090 Excessive and improper payments.

If, upon written application by a taxpayer to the county treasurer for 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. [Ord. 170 § 9, 1982]

3.20.100 Additional one-quarter of one percent excise tax on real estate sales.

(1) Pursuant to RCW 82.46.035, there is imposed an additional excise tax of one-quarter of one percent of the selling price on each sale of real property constituting a taxable event as defined in HPMC 3.20.020, and occurring within the corporate limits of the town of Hunts Point.

(2) Further pursuant to RCW 82.46.035, the town's adopted budget shall identify the capital projects funded in whole or in part from the proceeds of this additional real estate excise tax, and shall also indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital

projects. Revenues generated from the tax imposed by this section shall be used solely for the financing of capital projects specified in a capital facilities plan element of a comprehensive plan approved by the town council. [Ord. 395 § 1, 2001]

This page left intentionally blank.

Chapter 3.25

FUNDS

Sections:

- 3.25.010 Petty cash fund.
- 3.25.020 Wetherill Nature Preserve fund.
- 3.25.030 Warrant clearing fund.
- 3.25.040 Heavy truck street repair fund.

3.25.010 Petty cash fund.

(1) There is hereby established a petty cash fund, and the clerk-treasurer is authorized and directed to set up such fund by treasurers’s check in the sum of \$50.00. The amount of funds in said petty cash fund shall be limited to \$50.00.

(2) Reimbursements to the petty cash fund shall be by warrant, with receipts attached to the reimbursement voucher. [Ord. 116 §§ 1, 2, 1974]

3.25.020 Wetherill Nature Preserve fund.

(1) The Yarrow Point treasurer is hereby authorized to receive funds in the form of donations, grants or any other source for deposit in the special expendable trust fund No. 623 or the endowment fund No. 601 of the town of Yarrow Point, including funds received by the town of Hunts Point which are designated for the Wetherill Nature Preserve.

(2) The Yarrow Point treasurer is authorized to invest said funds and is further authorized to expend said funds upon approval by both town councils.

(3) Prior to November 1st, the advisory commission, as created by the Wetherill Nature Preserve interlocal agreement, entered into between Hunts Point and Yarrow Point on December 22, 1988, shall submit a proposed budget to both councils for approval. The budget will contain recommendations for expenditures for the ensuing year.

(4) Prior to January 1st of each year, the town councils shall approve a budget for the expenditure of funds for the Wetherill Nature Preserve. The Yarrow Point town treasurer is authorized to make expenditures authorized by the budget approved by the town councils. Nonbudgeted expenditures will require

approval of both town councils. [Ord. 224 §§ 1 – 4, 1989]

3.25.030 Warrant clearing fund.

There is hereby established a separate fund which shall be delineated as the “warrant clearing fund.” Henceforth, all amounts expended by other funds shall be placed in the warrant clearing fund to clear all warrants redeemed from the bank. [Ord. 254 § 1, 1992]

3.25.040 Heavy truck street repair fund.

There is hereby established a separate fund which shall be delineated as the “Heavy Truck Street Repair Fund.” Henceforth, all amounts collected pursuant to HPMC 3.05.160 shall be placed in the heavy truck street repair fund and shall be spent solely to pay costs, including debt servicing, incurred to repair or reconstruct town streets damaged by truck traffic. [Ord. 423 § 2, 2003]

