

Title 3

REVENUE AND FINANCE

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Chapter 3.04**SALES OR USE TAX**

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- 3.04.010 Imposition.
- 3.04.020 Rate.
- 3.04.030 Administration.
- 3.04.040 Inspection of records.
- 3.04.050 Contract with state.
- 3.04.060 Failure or refusal to collect.
- 3.04.070 Effective date.

3.04.010 Imposition.

There is imposed a sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020, occurring within the city. 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. 412 § 1, 1970)

3.04.020 Rate.

The rate of the tax imposed by WMC 3.04.010 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 Clark County, the rate of tax imposed by this chapter shall be 0.425 of one percent. (Ord. 412 § 2, 1970)

3.04.030 Administration.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050. (Ord. 412 § 3, 1970)

3.04.040 Inspection of records.

The city consents to the inspection of such records as are necessary to qualify the city for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 412 § 4, 1970)

3.04.050 Contract with state.

The mayor is authorized to enter into the contract with Department of Revenue for administration of the tax. (Ord. 412 § 5, 1970)

3.04.060 Failure or refusal to collect.

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who

refuses to pay any tax due under this chapter shall be guilty of a misdemeanor. (Ord. 412 § 6, 1970)

3.04.070 Effective date.

The tax imposed shall take effect April 1, 1970. (Ord. 412 § 7, 1970)

Chapter 3.05**ADDITIONAL SALES AND USE TAX**

Sections:

- 3.05.010 Imposition of additional tax.
3.05.020 Rate of additional tax.

3.05.010 Imposition of additional tax.

In addition to the tax proposed by WMC 3.04.020, there is imposed an additional sales or use tax, as the case may be, upon the same taxable events upon which the tax imposed under WMC 3.04.020 is levied and as specifically authorized by RCW 82.14.030. (Ord. 828 § 1, 1984)

3.05.020 Rate of additional tax.

(1) The rate of tax imposed by WMC 3.04.010 which is in addition to the rate of tax imposed by WMC 3.04.020 shall be increased to five-tenths of one percent of the selling price (in the case of sales tax), or the value of the article used, as in the case of use tax; providing, however, in the event Clark County imposes a sales and use tax, pursuant to RCW 82.14.030(2), at a rate equal to or greater than the rate imposed in this section, the county shall receive 15 percent of the city tax; and provided further, that in the event that Clark County imposes a sales and use tax, pursuant to RCW 82.14.030(2), less than the rate imposed under this section, the county shall receive the amount of revenue from the city equal to 15 percent of the rate of the tax imposed by the county.

(2) Administration and Collection of Tax. Collection of tax imposed by the ordinance codified in this section shall be in accordance with the provision of RCW 82.14.050.

(3) Consent to Inspection of Records. The city consents to the inspection of such records as necessary to qualify the city for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

(4) Authorizing Execution of Contract for Administration. The mayor of the city is authorized to enter into a contract with the Department of Revenue for the administration of this tax.

(5) Referendum Procedure.

(a) This section shall be subject to the referendum procedure. Any referendum petition to repeal this section or alter the rate of the tax authorized by this section shall be filed by the city clerk/finance director within seven days of the passage of the ordinance codified in this section. The city clerk/finance director, within 10 days, shall

then confer with the petitioner concerning form and style of the petition, issue an identification number for the petition, and write a ballot title for the measure. The ballot title shall be posed as a question so that an affirmative answer to the question and an affirmative vote on the measure will result in the tax, or tax rate, increase being imposed and a negative answer to the question and a negative vote on the measure will result in the tax, or tax rate, increase not being imposed. The petitioner shall be notified of the identification number and ballot title within this 10-day period.

(b) After notification, the petitioner shall have 30 days in which to secure on petition forms, the signatures of not less than 15 percent of the registered voters of the city, and to file the signed petitions with the city clerk/finance director. Each petition form shall contain the ballot title and full text of the measure to be referred. The city clerk/finance officer shall verify the sufficiency of the signatures on the petition. If sufficient valid signatures are properly submitted, the city clerk/finance officer shall submit the referendum measure to the city voters at a special election held on one of the dates provided in RCW 29.13.010, as determined by the city council. This election shall not take place later than 120 days after the signed petition has been filed with the city clerk/finance director.

(6) Penalties. Any seller who fails or refuses to collect the tax as required, with the intent to violate the provisions of this section, or to gain some advantage or benefit, either direct, or indirect, and any buyer who refuses to pay any tax due under this section shall be guilty of a misdemeanor, and upon conviction thereof, shall be fined no more than \$500.00, or impose imprisonment for not more than six months, or by both such fine and imprisonment. (Ord. 1292 § 1, 1998; Ord. 903 § 1, 1988; Ord. 828 § 2, 1984)

Chapter 3.06

EXCISE TAX ON REAL ESTATE SALES

Sections:

- 3.06.010 Imposition of real estate excise tax.
- 3.06.020 Taxable events.
- 3.06.030 Consistency with state tax.
- 3.06.040 Distribution of tax proceeds and limiting the use thereof.
- 3.06.050 Seller's obligation.
- 3.06.060 Lien provisions.
- 3.06.070 Notation of payment.
- 3.06.080 Date payable – Late payments.
- 3.06.090 Excessive and improper payments – Refund conditions.
- 3.06.100 Effective date.

3.06.010 Imposition of real estate excise tax.

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. (Ord. 798 § 1, 1982)

3.06.020 Taxable events.

Taxes imposed in this chapter 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 corporation limits of the city. (Ord. 798 § 2, 1982)

3.06.030 Consistency with state tax.

The taxes imposed herein shall comply with all applicable rules, regulations, laws and court decisions regarding real estate 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 the ordinance codified in this chapter, shall apply as though fully set forth herein. (Ord. 798 § 3, 1982)

3.06.040 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 WMC 3.06.010 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.

(3) This section shall not limit the existing authority of this city to impose special assessments on property benefitted thereby in the manner prescribed by law. (Ord. 798 § 4, 1982)

3.06.050 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. (Ord. 798 § 5, 1982)

3.06.060 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. (Ord. 798 § 6, 1982)

3.06.070 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 city within 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 WMC 3.06.060 and may be recorded in the manner prescribed for recording satisfactions or 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. (Ord. 798 § 7, 1982)

3.06.080 Date payable – Late payments.

The tax imposed under this chapter 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. (Ord. 798 § 8, 1982)

3.06.090 Excessive and improper payments – Refund conditions.

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. 798 § 9, 1982)

3.06.100 Effective date.

This chapter shall take effect on September 1, 1982. (Ord. 798 § 11, 1982)

Chapter 3.07

REAL ESTATE TRANSFER TAX

Sections:

- 3.07.010 Tax imposed.
- 3.07.020 Use of receipts.
- 3.07.030 Effective date.

3.07.010 Tax imposed.

There is hereby imposed a real estate transfer tax of one-quarter of one percent of the selling price of all real property within the city limits. (Ord. 998 § 1, 1990)

3.07.020 Use of receipts.

The receipts from this real estate transfer tax shall be used primarily for financing capital projects specified in capital facilities plan element of a comprehensive plan and for housing relocation assistance as specified in the Growth Management Act. (Ord. 998 § 2, 1990)

3.07.030 Effective date.

The ordinance codified in this chapter shall take effect and be in force five days from and after its passage according to law. (Ord. 998 § 3, 1990)

Chapter 3.08

LOCAL IMPROVEMENTS

Sections:

- 3.08.010 Conformance with state law required.
- 3.08.020 Initiation methods.
- 3.08.030 Initiation by petition.
- 3.08.040 Initiation by resolution.
- 3.08.050 Council action.
- 3.08.060 Advertisement for bids.
- 3.08.070 Contract with successful bidder.
- 3.08.080 Assessment roll – Filing required.
- 3.08.090 Assessment roll – Lien.
- 3.08.100 Assessment roll – Collection.
- 3.08.110 Assessment roll – Due date – Interest rate.
- 3.08.120 Bond – General provisions.
- 3.08.130 Bond – Form.
- 3.08.140 Bond – Coupon form.
- 3.08.150 Bond – Signing – Attestation – Registration required.
- 3.08.160 Warrants on local improvement fund.
- 3.08.170 Delinquent installments – Interest rate.
- 3.08.180 Foreclosure of LID assessments.

3.08.010 Conformance with state law required.

Hereafter all proceedings for local improvements, including the creation of the local improvement district, letting of contracts for work in local improvement districts, the levying and collection of special assessments, the issuance of bonds and/or warrants for local improvements, and such other proceedings as shall be incident to local improvement and the assessment of the cost thereof to the property benefitted, shall be in accordance with the provisions of state laws and this chapter, and all ordinances or parts of ordinances bearing on such subject which are in any way in conflict herewith are repealed. (Ord. 127 § 1, 1947)

3.08.020 Initiation methods.

All local improvements, the cost of which is to be assessed against the property benefitted, shall be initiated either by petition or resolution, as provided by law, and all proceedings shall be as herein provided. (Ord. 127 § 2, 1947)

3.08.030 Initiation by petition.

The petition provided for by state laws shall be filed with the city clerk and shall be reported by him to the city council, who may order the petition referred to the city engineer or such other officer

whose duty it shall be to examine and report such petition as provided by law. Within 60 days after receipt of the petition, the city engineer, or such other to whom the petition may have been referred, shall return it to the city clerk, together with other data as required by law. (Ord. 127 § 3, 1947)

3.08.040 Initiation by resolution.

If the improvement be initiated upon resolution of the council, the city engineer, or such other board or officer, shall return and file with the clerk, on or before the date set for hearing upon the resolution, on detailed plans and specifications in addition to the data required by law. (Ord. 127 § 4, 1947)

3.08.050 Council action.

Upon return of the petition or resolution provided by law the council shall proceed to act on the same, and may order the improvement by ordinance which shall describe and define the boundaries of the proposed improvement district, the method of payment therefor, whether by bonds or immediate payment, the kind and nature of the improvement, and such other provisions as shall be necessary. (Ord. 127 § 5, 1947)

3.08.060 Advertisement for bids.

Upon the passage of such ordinance and after the same shall have become effective it shall be the duty of the city clerk to advertise for bids in the manner now provided for by city ordinance. (Ord. 127 § 6, 1947)

3.08.070 Contract with successful bidder.

Upon the date set therefor, or at such time afterward as may be convenient, the city council shall open any bids received and award the contract and thereafter the proper officers shall enter into a contract with the successful bidder in accordance with the plans and specifications for the improvement and for the sum mentioned in the bid. (Ord. 127 § 7, 1947)

3.08.080 Assessment roll – Filing required.

As soon as practicable after the completion of the contract the city engineer shall prepare and file with the city clerk an assessment roll showing the amount of the cost of the improvement including all incidental expenses thereof, which shall be borne by each tract or parcel of land within the improvement district according to benefits conferred and the name or names of the owner or owners thereof. Upon the filing of the assessment roll

the city council shall by motion fix a date for the hearing thereon and the city clerk shall thereupon give notice of such hearing as provided by law. (Ord. 127 § 8, 1947)

3.08.090 Assessment roll – Lien.

After hearing upon such assessment as provided by law the council shall confirm the assessment by ordinance and the assessment shall thereupon become a lien upon each tract or parcel mentioned in the assessment roll to the amount mentioned therein. (Ord. 127 § 9, 1947)

3.08.100 Assessment roll – Collection.

Whenever any assessment roll is confirmed by the city council it shall be the duty of the city clerk to certify same to the city treasurer and collected by him in the manner provided by law. (Ord. 127 § 10, 1947)

3.08.110 Assessment roll – Due date – Interest rate.

All assessments for local improvements under the immediate payment plan shall be due within 30 days after the confirmation of the assessment by the city council as herein provided, and in case of nonpayment they shall bear interest at the rate of eight percent per year and in addition thereto shall bear a penalty of 15 percent. (Ord. 127 § 11, 1947)

3.08.120 Bond – General provisions.

In case the ordinance providing for the improvement shall provide that payment for such improvement shall be made in bonds of the local improvement district, such bonds shall be issued after 30 days after the confirmation of the assessment roll and the first installment thereon shall be due one year after a date 30 days after the confirmation of the assessment roll and the whole amount of such assessment shall draw interest at the rate to be determined and fixed by the city council at the date of the creation of the local improvement district but, in any event, not in excess of eight percent per year from such date 30 days after the confirmation of the assessment roll. After delinquency of any installment the same shall, in addition to the interest, bear penalty to be computed at the rate of 10 percent per year. (Ord. 131 § 1, 1947; Ord. 127 § 12, 1947)

3.08.130 Bond – Form.

The form of local improvement bond to be issued by the city against local improvement fund

districts for improvements in the districts made shall be substantially as follows:

UNITED STATES OF AMERICA

NUMBER DOLLARS

TOWN OF WASHOUGAL
LOCAL IMPROVEMENT BOND
DISTRICT NO. ____

N.B. – Neither the holder nor the owner of any bond or warrant issued under the provisions of this act shall have any claim therefor against the city or town by which the same is issued, except for payment from the special assessments made for the improvement for which said bond or warrant was issued, and except as against the local improvement guaranty fund of such city or town, and the city or town shall not be liable to any holder or owner of such bond or warrant for any loss to the guaranty fund occurring in the lawful operation thereof by the city or town. The remedy of the holder or owner of a bond, or warrant in case of nonpayment, shall be confined to the enforcement of the assessment and to the guaranty fund. A copy of the foregoing part of this section shall be plainly written, printed, or engraved on each bond issued and guaranteed hereunder, and the writing, printing or engraving shall be deemed sufficient compliance with the requirements of Section 9405 of Remington's Compiled Statutes.

N.B. – The Local Improvement Guaranty Fund above referred to is the Local Improvement Guaranty Fund established by Chapter 209 Washington Session Laws of 1927.

THE TOWN OF WASHOUGAL, A Municipal Corporation of the State of Washington, Hereby promises to pay to _____ or bearer

_____ DOLLARS

Lawful money of the United States, with interest thereon at the rate of ____ percent per annum, payable annually out of the fund established by Ordinance No. ____ of

said town, known as local improvement fund District No. ___ of the Town of Washougal and not otherwise. Both principal and interest payable at the office of the town treasurer of said town.

A coupon is hereto attached for each installment of interest to accrue hereon, and said interest shall be paid only on presentation and surrender of such coupons to the Town Treasurer, but in case this bond is called for payment before maturity, each and every coupon representing interest not accrued at the time this bond is payable under such call shall be void.

This bond is payable on or before the ___ day of _____ 20___, and is subject to call by the Town Treasurer of said Town, whenever there shall be sufficient money in said local improvement fund to pay the same and all unpaid bonds of the series of which this bond is one which are prior to this bond in numerical order over and above sufficient for the payment of interest on all unpaid bonds of said series. The Town Council of said town, as the agent of said local improvement district No. ___ established by ordinance No. ___ has caused this bond to be issued in the name of said town as the bond of said district, the bond or the proceeds thereof to be applied in part payment of so much of the cost and expenses of the improvement of ___ under said ordinance No. ___, as levied and assessed against the property included in said local improvement district No. ___ and benefited by said improvements, and the said local improvement fund district No. ___ of the Town of Washougal, has been established by ordinance for said purpose, and the holder or holders of this bond shall look only to said fund and the Local Improvement Guaranty Fund created by Chapter 209 of the Washington Session of 1927 for the payment of either the principal or interest on this bond.

The call for payment of this bond, or any bond of the series of which this is one, shall be made by the Town Treasurer by publishing the same in the town official newspaper of said town, and when such call is made for the payment of this bond,

it will be paid on the day the next interest coupon thereon shall become due, after said call, and upon said day interest upon this bond shall cease.

This bond is one in a series of ___ bonds, aggregating in all the principal sum of _____ Dollars issued for said Local Improvement District No. ___, all of which bonds are subject to the same terms and conditions as herein expressed.

IN WITNESS WHEREOF, The Town of Washougal Has Caused These Presents to be signed by its Mayor and Attested by its Clerk, and sealed with its corporate seal this day of In the year of our Lord, 20__.

ATTEST: _____
THE TOWN OF WASHOUGAL,

_____ By _____
Town Clerk Mayor
(Ord. 127 § 13, 1947)

3.08.140 Bond – Coupon form.

The bond shall be printed or lithographed upon bond paper, and each bond shall have attached thereto interest coupons numbering from one to inclusive, which coupons shall be in substantially the following form:

Coupon Bond No. Date Due
Number _____ DOLLARS

On the above date the town of Washougal, State of Washington, will pay to the Bearer at the office of the Treasurer, the sum of _____ Dollars (\$) being one year's interest of the above numbered bond of LOCAL IMPROVEMENT DISTRICT NO. _____ of the Town of Washougal.

_____ Mayor of the Town
of Washougal
Town Clerk of the Town
of Washougal
(Ord. 127 § 14, 1947)

3.08.150 Bond – Signing – Attestation – Registration required.

The bond shall be executed under the city seal, and be signed by the mayor and attested by the clerk. Each of the interest coupons shall be signed

and attested in the same form. After such attestation before issuing the same, the bond shall be registered with the city treasurer by number, amount and date of maturity. (Ord. 127 § 15, 1947)

3.08.160 Warrants on local improvement fund.

In the case of improvements being made in the city, payment for which is to be made by special assessment on property specially benefitted by the improvement, payment shall be made to the contractor at such dates as the estimates are passed by the city council in warrants on the local improvement fund, to be payable only out of the local improvement fund especially created for that purpose. Such warrants shall draw interest at the rate to be determined and fixed by the city council at the time of the creation of the local improvement district but, in any event, not in excess of eight percent per year and shall be redeemable as hereinafter provided. Warrants issued under the provisions of WMC 3.08.010 shall be redeemable in cash or in bonds of the local improvement district. In case of any improvement on the immediate payment plan, such warrants shall be redeemable in cash as soon as there are sufficient funds in the local improvement fund to meet the same. In case of an improvement under the bonding plan, the warrants shall be redeemable by bonds, which shall be in amounts sufficient to cover the face of warrants and accrued interest, and shall be issued as soon as the bonds can be issued under the proceeding provided by law and ordinance. (Ord. 131 § 2, 1947; Ord. 127 § 16, 1947)

3.08.170 Delinquent installments – Interest rate.

Whenever any annual or other installment upon any local improvement assessment shall become delinquent, each of such delinquent installments remaining unpaid at the date of delinquency shall have added thereto interest at the same rate as is provided by ordinance for the bonds or warrants issued in payment or part payment of such local improvement. (Ord. 127 § 18, 1947)

3.08.180 Foreclosure of LID assessments.

When any local improvement district is payable in installments, upon failure to pay any installment due, the entire assessment becomes immediately due and payable, and the collection thereof will be enforced by foreclosure. The payment of all delinquent installments together with interest, penalties, costs and attorneys' fees at any time before entry of

the judgment in foreclosure extends the time of payment of the remainder of the assessments as if there had been no delinquency or foreclosure. Foreclosure proceedings may be commenced at any time prior to September 1st of any given year when the assessments become available for foreclosure. (Ord. 1449 § 1, 2003)

Chapter 3.12

LOCAL IMPROVEMENT GUARANTY FUND

Sections:

- 3.12.010 Establishment – Purpose.
- 3.12.020 Title.
- 3.12.030 Tax levy.
- 3.12.040 Deposits – Disbursements.
- 3.12.050 Warrant issuance.
- 3.12.060 Delinquency certificate purchase – Property sale proceeds.
- 3.12.070 Limitation – Cost restrictions – Exceptions.
- 3.12.080 Report on outstanding assessments required.
- 3.12.090 Liability of city.

3.12.010 Establishment – Purpose.

There is established by the city a fund for the purpose of guaranteeing, to the extent of such fund and in the manner hereinafter provided, the payments of its local improvement bonds and warrants, issued to pay for any and all local improvements. (Ord. 68 § 1, 1934)

3.12.020 Title.

The fund established as set forth in WMC 3.12.010 is to be called and designated “local improvement guaranty fund.” (Ord. 68 § 2, 1934)

3.12.030 Tax levy.

For the purpose of maintaining local improvement guaranty fund the city shall hereafter from time to time, as other taxes are levied, levy such sums as may be necessary to meet the financial requirements thereof; provided, that such sums so levied in any one year shall not be more than sufficient to pay the outstanding warrants on the fund and to establish therein a balance which combined levy in any one year shall not exceed five percent of the outstanding obligations thereby guaranteed. The tax levies herein authorized and directed shall be additional to and if need be in excess of any and all statutory and charter limitations applicable to the tax levies of the city. (Ord. 68 § 3, 1934)

3.12.040 Deposits – Disbursements.

Whenever there shall be paid out of a guaranty fund any sum on account of principal or interest of a local improvement bond or warrant, the city, as trustee for the fund, shall be subrogated to all the rights of the holder of the bond or interest coupon

or warrant so paid, and the proceeds thereof, of the assessment underlying the same shall become part of the guaranty fund. There shall also be paid into each guaranty fund the interest received from bank deposits of the fund, as well as any surplus remaining in any local improvement fund guaranteed hereunder after the payment of all outstanding bonds or warrants, payable primarily out of such local improvement fund. (Ord. 68 § 4, 1934)

3.12.050 Warrant issuance.

Warrants drawing interest at a rate not to exceed six percent per year shall be issued, as other warrants are issued by the city, against a guaranty fund to meet any liability accruing against it; and at the time of making its annual budget and tax levy the city shall provide for the levying of a sum sufficient, with the other sources of the fund, to pay warrants issued during the preceding fiscal year; provided, that such warrants shall at no time exceed five percent of the outstanding obligations of bonds or warrants guaranteed by the fund. As among the several issues of bonds or warrants guaranteed by the fund no preference shall exist, but defaulted interest coupons, bonds and warrants shall be purchased out of the fund in order of their presentation. (Ord. 68 § 5, 1934)

3.12.060 Delinquency certificate purchase – Property sale proceeds.

So much of the money of the guaranty fund as is necessary may be used to purchase certificates of delinquency for general taxes on property subject to local improvement assessments, underlying bonds or warrants guaranteed by the fund or to purchase such property at county tax foreclosures or from the county after foreclosure, for the purpose of protecting the guaranty fund. The fund shall be subrogated to the rights of the city and the city may foreclose the lien of general tax certificates of delinquency and purchase the property at the foreclosure sale. After so acquiring title to real property, the city may lease or sell and convey the same at public or private sale for such price and on such terms as may be determined by resolution of the city council or other legislative body, any provision of law, charter or ordinance to the contrary notwithstanding, and all proceeds resulting from such sales or leases shall belong to and be paid into the guaranty fund here established. (Ord. 68 § 6, 1934)

3.12.070 Limitation – Cost restrictions – Exceptions.

Improvement under this chapter shall be ordered, where such improvement is to be paid for in whole or in part, by local assessment where the estimated cost of such improvement, if such cost is all to be assessed to the property in the district, or that portion of the estimated cost to be assessed, if a portion only of the total cost is to be assessed, when added to all other outstanding and unpaid local improvement assessments against the property included in the district, excluding penalties and interest, shall exceed the actual value of the real property, exclusive of improvements thereon, within the district according to the valuation last placed upon it for purposes of general taxation; provided, that when a local improvement is petitioned for by the owners of 75 percent of the lineal frontage upon the improvement and 75 percent of the area of the property within the district, and the petition requests that such limitation be exceeded, the city council or other legislative body may proceed with the improvement in the usual manner if the property owners so petitioning, or any of them, or any person in their behalf, shall deposit with the city a sum in cash equal to the amount that the estimated cost of the improvement shall exceed the limitation herein before provided in this chapter. The sum so provided and deposited shall be applied and credited on the assessment roll for the district, by the treasurer upon his receipt of the roll for collection; provided further, that the city council or other legislative body of the city may, by unanimous vote, order the construction of sanitary sewers and necessary accessories for the disposal of sewage, or for the construction of any sanitary fill in the manner now provided for by law, where in its judgment the same are necessary for public health, and may assess a part or a whole of the costs thereof to the property benefitted, without regard to the foregoing limitation; provided further, that no assessment for diking, draining, sanitary fill or sanitary sewers or water mains shall be included in any computation of outstanding assessments under the provisions of this chapter. (Ord. 68 § 7, 1934)

3.12.080 Report on outstanding assessments required.

Before ordering any improvement hereunder the city council or other legislative body of the city shall require and receive a report from the proper town officer or authority designated by ordinance, certifying in detail the local improvement assessments outstanding and unpaid against the city in

the proposed district, together with the actual value of the real property, exclusive of improvements thereon, according to the valuation last placed upon it for the purposes of general taxation. In the absence of fraud or gross mistake, such certificate shall be final and conclusive in the computing of the value of the property in the district; any non-assessable railroad property or property owned by the United States or the state or county or town, school district or other public corporation, shall be valued at the same rate as assessed property similarly situated. (Ord. 68 § 8, 1934)

3.12.090 Liability of city.

Neither the holder or owner of any bond or warrant issued under the provisions of this chapter shall have any claim therefor against the city by which the same is issued, except for payment from the special assessments made for the improvement for which the bond or warrant was issued, and except as against the local improvement guaranty fund of the city and the city shall not be liable to any holder or owner of a bond or warrant for any loss to the guaranty fund occurring in the lawful operation thereof by the city. The remedy of the holder or owner of such bond or warrant in case of nonpayment shall be confined to the enforcement of the assessment and to the guaranty fund. A copy of the foregoing part of this section shall be plainly written, printed or engraved on each bond issued and guaranteed hereunder, and the writing, printing or engraving shall be deemed sufficient compliance with the requirements of RCW 35.45.070. (Ord. 68 § 9, 1934)

Chapter 3.16**CLAIMS FUND**

Sections:

3.16.010 Created.

3.16.010 Created.

Pursuant to the authority of RCW 35.21.085, there is created for the city a claims fund into which may be paid moneys from time to time from any funds which are available and upon which warrants may be issued and paid in payment of claims against the city for any purposes. The accounts of the city shall be so kept that they shall show the department or departments and the respective amounts for which the warrant is issued and paid. (Ord. 374 § 1, 1968)

Chapter 3.18**PAYMENT OF CLAIMS**

Sections:

3.18.010 Established payment of claims.

3.18.020 Official bonds required.

3.18.030 Internal control.

3.18.040 Approval by council.

3.18.050 Disapproval by council.

3.18.010 Established payment of claims.

The city's finance director may issue payment of claims before the city council has acted to approve such claims; providing, that the conditions of this chapter and RCW 42.24.180 have been met. (Ord. 1623 § 1, 2009)

3.18.020 Official bonds required.

The city treasurer/finance director shall furnish a bond conditioned on the honest and faithful performance of their duties in the minimum amount of \$2,500,000 per occurrence, with an annual premium rate of no more than \$417.00 plus or minus five percent.

Pursuant to RCW 3A.12.080, the premium for said bond shall be paid by the city and the bond shall be approved by the chief administrative of the city. (Ord. 1644 § 1, 2009; Ord. 1623 § 2, 2009)

3.18.030 Internal control.

Before any payments may be issued prior to council approval, payments must be approved by a majority of a three-member finance committee to be selected from its own membership. It shall be the responsibility of the finance committee to review the documentation supporting any claims to be paid pursuant to this chapter, and shall approve all payments of such claims at a regularly scheduled weekly meeting, thus implementing an effective internal control over the issuance of any vendor payments. (Ord. 1623 § 3, 2009)

3.18.040 Approval by council.

The city council shall receive a listing of all payments made at a regularly scheduled public council meeting within one month of the date of issuance of vendor payments. (Ord. 1623 § 4, 2009)

3.18.050 Disapproval by council.

If the city council shall disapprove any claim paid, the officers of the city who are designated by statute to sign the checks/make vendor payments shall jointly cause the disapproved claims to be

recognized as receivables of the city of Washougal and shall pursue collection diligently until the amounts are collected or until the city council is satisfied and approves the claims. (Ord. 1623 § 5, 2009)

Chapter 3.20

ADVANCE TRAVEL EXPENSE FUND

Sections:

- 3.20.010 Established.
- 3.20.020 Source of moneys.
- 3.20.030 Recordkeeping, report required.
- 3.20.040 Advance payment – Request procedure.
- 3.20.050 Itemized travel expense voucher required.
- 3.20.060 Advance payment – Repayment default.
- 3.20.070 Purpose.
- 3.20.080 Restrictions on use of moneys.
- 3.20.090 Advance not to be considered as personal loan.

3.20.010 Established.

Pursuant to Chapter 42.24 RCW, there is created and established a revolving working fund designated the “advance travel expense revolving fund,” to be used as a revolving fund and to be used solely for the purpose of making advances for expenses of city employees and officials while traveling on city business. The city clerk is designated the “custodian” of this fund. (Ord. 415 § 1, 1970)

3.20.020 Source of moneys.

The fund authorized in WMC 3.20.010 shall be funded by treasurer’s check wherein the disbursement shall be debited to a balance sheet asset account entitled “advance travel expense revolving fund” and shall be credited to a balance sheet liability account to be entitled “reserve for advance travel expense revolving fund,” and for such purpose, the amount of \$2,000 is transferred to this fund from unexpended and unencumbered sums in the general fund. Upon receipt of such moneys the custodian of the fund shall open a checking account in a local bank to be selected by him, this account to be in the name of the city. (Ord. 1431 § 1, 2002; Ord. 1028, 1991; Ord. 428 § 1, 1970; Ord. 415 § 2, 1970)

3.20.030 Recordkeeping, report required.

The city clerk shall keep such books, accounts and records as are necessary to control and report the financial operations of the fund and for such purpose shall use forms provided by the State Auditor and shall follow the guidelines contained in Bulletin No. 94 of the State Auditor’s office. (Ord. 415 § 3, 1970)

3.20.040 Advance payment – Request procedure.

When it is necessary for any city employee or official to travel on city business, he may request an advance from the fund to cover the reasonable estimated necessary expenses of this travel. Such request shall include, at a minimum, his estimate of his reasonable estimated necessary expenses, date of request, name of applicant, destination, purpose of travel, anticipated departure and return dates, amount requested and signature of applicant. The custodian shall thereupon prepare a check drawn on the checking account established in WMC 3.20.020 in favor of the applicant in the indicated proper amount. (Ord. 415 § 4, 1970)

3.20.050 Itemized travel expense voucher required.

On or before the tenth day following the authorized travel period, every employee or official to whom expenses have been advanced shall submit to the custodian a fully itemized travel expense voucher (to be provided him by the custodian and to be a form approved by the State Auditor under Chapter 42.24 RCW), for all reimbursable items legally expended, accompanied by the unexpended portion of such advance, if any. Any reimbursement shall first be made payable to the advance travel fund until the advance issued to the traveler shall be paid in its entirety. Should any additional reimbursement be appropriate following the payment of the advance, that reimbursement may be made to the traveler. (Ord. 1028, 1991; Ord. 415 § 5, 1970)

3.20.060 Advance payment – Repayment default.

Any advance, or any portion thereof, which has not been accounted for or repaid in compliance with WMC 3.20.050 shall be deemed in default and shall bear interest at the rate of 10 percent per year from the date of default until paid. No advance shall be made to any employee or official while he is delinquent in accounting for or repaying any prior advance, and to protect the city from any losses on account of advances made hereunder the city shall have a prior lien against and a right to withhold any and all funds payable or to become payable to the officer or employee up to the amount of the advance plus interest at the rate of 10 percent per year. (Ord. 415 § 6, 1970)

3.20.070 Purpose.

This chapter and the fund created herein shall be an additional means of paying expenses of city employees or officers on city business and shall not prevent any employee or official from seeking reimbursement for reasonable and necessary actual expenses on authorized trips upon compliance with RCW 42.24.090. (Ord. 415 § 7, 1970)

3.20.080 Restrictions on use of moneys.

The advance travel expense account must be used solely for travel advances, not direct payment to vendors. Moneys may be advanced to an individual who is going on travel status for “travel related” expenses that the traveler would have to pay from their own pocket. It must not be used for personal loans, payment of airline tickets, preregistration fees, reimbursement to employees or officers for travel already incurred, etc. (Ord. 1028, 1991; Ord. 415 § 8, 1970)

3.20.090 Advance not to be considered as personal loan.

Any advance made under this chapter shall be considered as having been made to such officer or employee to be expended by that officer or employee as an agent of the city and is not to be considered as a “personal loan.” As such, any expenditure of the advanced funds for other than official city business shall be considered a misappropriation of public funds. (Ord. 1028, 1991; Ord. 415 § 9, 1970)

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Chapter 3.22**FEDERAL SHARED REVENUE FUND**

Sections:

- 3.22.010 Created – Use.
- 3.22.020 Procedures for expenditure.
- 3.22.030 Funds to be appropriated prior to expenditure.

3.22.010 Created – Use.

There is created for the city a fund to be known as federal shared revenue fund in which all revenue from federal shared funds shall be deposited. This fund shall be identified by Fund No. 199. (Ord. 489 § 1, 1972)

3.22.020 Procedures for expenditure.

All moneys received into this fund shall be expended either by warrants drawn against said fund or by transfers to salary and claim funds where legally authorized. (Ord. 489 § 2, 1972)

3.22.030 Funds to be appropriated prior to expenditure.

No funds shall be expended until properly appropriated. (Ord. 489 § 3, 1972)

Chapter 3.24**WARRANT SIGNING**

Sections:

- 3.24.010 Authority of mayor pro tem.

3.24.010 Authority of mayor pro tem.

The mayor pro tem is authorized to sign warrants during the mayor's absence or illness. (Res. 108, 1970)

Chapter 3.28**INVESTMENTS**

Sections:

- 3.28.010 City treasurer authorized to make investments.
 3.28.020 Monthly report.
 3.28.030 Conversion of securities into cash.
 3.28.040 Investment of excess revenues.

3.28.010 City treasurer authorized to make investments.

Pursuant to RCW 35.39.032, the city council authorizes the city treasurer to determine the amount of money available in each fund for investment purposes and to make investments as are now or hereafter authorized by law. (Ord. 473 § 2, 1972)

3.28.020 Monthly report.

The city treasurer shall make a monthly report of all investments, reporting all transactions to the city council. (Ord. 473 § 3, 1972)

3.28.030 Conversion of securities into cash.

The city treasurer may at any time convert any of its investment securities, or any part thereof, into cash. (Ord. 473 § 4, 1972)

3.28.040 Investment of excess revenues.

The council of the city does authorize the finance director, the deputy finance director or designated finance officer under the finance director to deposit and withdraw city funds in state approved banking institutions as outlined in RCW 35.39.032. (Ord. 1267 § 1, 1997)

Chapter 3.32**LIQUOR REVENUE DISBURSAL**

Sections:

- 3.32.010 Revenues set aside – Contract authorized – Disbursal of revenues.
 3.32.020 Alcoholism program fund – Deposit of moneys.
 3.32.030 Alcoholism prevention program – Contract authorized.

3.32.010 Revenues set aside – Contract authorized – Disbursal of revenues.

The city clerk is directed to set aside two percent of all liquor revenues received from the state after July 1, 1972, and to reserve the same for the purposes of paying the same to the approved agencies within Clark County, and the mayor is directed and authorized to enter into a contract with the Clark County mental health board towards the end that they would receive two percent of all liquor revenues received by the city from and after July 1, 1972, and that the same shall be disbursed either to one or all of the following approved agencies:

Southwest Washington Alcoholism Recovery Foundation

Clark County Mental Health and Family Service

Clark County Alcoholism Information and Referral Center

and the city clerk is directed to send a copy of the resolution codified in this chapter to the proper state agencies. (Res. 139, 1972)

3.32.020 Alcoholism program fund – Deposit of moneys.

Two percent of all moneys which have been received by the city since the effective date of Chapter 77, Laws of Washington, 1972, as the city's share of state shared alcohol taxes and profits shall be paid by the city into the "alcoholism program fund" in the Clark County treasury to be used for a program to be developed for prevention of alcoholism and treatment and rehabilitation of alcoholics as contemplated in said Chapter 77. Two percent of all such moneys as shall in the future be received from such source shall likewise be paid as they are received into said fund and for said purpose. (Res. 144 § 1, 1972)

**3.32.030 Alcoholism prevention program –
Contract authorized.**

The mayor is authorized to execute on behalf of the city a contract substantially in the form of Exhibit A on file in the office of the city clerk, by which Clark County, through the Clark County regional coordinating alcoholism council and the community mental health program administrative board will develop a program for prevention of alcoholism and for treatment and rehabilitation of alcoholics. (Res. 144 § 2, 1972)

Chapter 3.36

EMPLOYMENT SECURITY FUND

Sections:

- 3.36.010 Creation.
- 3.36.020 Funding.
- 3.36.030 Payments to fund suspended when.
- 3.36.040 Moneys disposition upon dissolution.

3.36.010 Creation.

There is created and established a new fund of the city to be known as the “employment security fund” into which moneys budgeted to provide employment benefits (unemployment compensation) to city employees shall be deposited, and from which reimbursements to the Washington State Department of Employment Security shall be made. (Ord. 523 § 3, 1974)

3.36.020 Funding.

To provide funds for deposit into the fund, each department and operating fund of the city shall, in its budget, provide for payments into the fund an amount not less than three percent of the amount paid for wages and salaries. Payments to the fund shall be made to the fund each month, unless payments are suspended as herein provided. (Ord. 523 § 4, 1974)

3.36.030 Payments to fund suspended when.

At such time as the fund balance reaches an amount equal to 210 percent of the maximum unemployment benefits payable to any one employee during any one period of unemployment, payments to the fund may be suspended until the fund balance drops to an amount equal to 150 percent of the maximum unemployment benefits payable to any one employee during any one period of unemployment. (Ord. 523 § 5, 1974)

**3.36.040 Moneys disposition upon
dissolution.**

Should the fund ever be dissolved, the balance of funds shall be transferred to the various departments and operating funds in the same ratio that the wages and salaries of each department or operating fund for the preceding 12 months bear to the wages and salaries paid by all the departments and operating funds during the preceding 12 months. (Ord. 523 § 6, 1974)

Chapter 3.44

CITY BUILDING MAINTENANCE FUND

Sections:

- 3.44.010 Established – Purpose.
- 3.44.020 Transfer of funds.

3.44.010 Established – Purpose.

A department in the general fund is established to budget and provide for the maintenance of all city buildings. (Ord. 891, 1987)

3.44.020 Transfer of funds.

All necessary funds now budgeted to individual departments and funds for maintenance of city buildings are transferred to this new maintenance department. (Ord. 891, 1987)

Chapter 3.48

WASHINGTON FUTURES FUND

Sections:

- 3.48.010 Created – Use.
- 3.48.020 Procedures for expenditure.
- 3.48.030 Appropriation.
- 3.48.040 Excess or residual funds.

3.48.010 Created – Use.

There is created for the city a fund to be known as the “Washington Futures Fund” in which all funds received pursuant to Referendums 26 and 27 shall be deposited. This fund shall be identified by Fund No. 407. Projects shall be identified under this fund as follows:

Sewer Lagoon Improvements, Referendum No. 26, No. 407.534.40.651;

Water System Improvements, Referendum No. 27, No. 407.574.30.652. (Ord. 545 § 1, 1975)

3.48.020 Procedures for expenditure.

All money received into this fund shall be expended either by warrants drawn against said fund or by transfers to payroll or claims funds where legally authorized. (Ord. 545 § 1, 1975)

3.48.030 Appropriation.

No funds shall be expended until properly appropriated. (Ord. 545 § 1, 1975)

3.48.040 Excess or residual funds.

Excess or residual funds shall be retained in the fund and budgeted and appropriated for construction or transferred to the Water/Sewer Fund No. 401. (Ord. 545 § 1, 1975)

Chapter 3.50**FINANCIAL EQUIPMENT FUND**

Sections:

- 3.50.010 Creation – Uses.
- 3.50.020 Transfer of funds.
- 3.50.030 Sources of funds.
- 3.50.040 Finance director.

3.50.010 Creation – Uses.

There is created a fund to be designated as the financial equipment fund for the purpose of purchasing data processing equipment, data processing programs, payment of lease purchase amounts, and any other payments required for the purchase or lease of equipment or programs required to keep the city financial equipment and programs modern and up-to-date. (Ord. 820 § 1, 1983)

3.50.020 Transfer of funds.

Funds remaining in finance department accounts No. 514-26-41, data processing professional service, and No. 514-26-64, data processing machinery and equipment, after final disbursements in 1983, will be transferred to this fund. (Ord. 820 § 2, 1983)

3.50.030 Sources of funds.

Other receipts for this fund may include revenue sharing funds as designated by the council and receipts in excess of budgeted amounts for the general fund interest earnings account No. 001-360-10, provided those funds are not required for the current year operation as determined by the finance director. Other funds may be transferred into this fund from time to time as directed by the council. (Ord. 820 § 3, 1983)

3.50.040 Finance director.

Funds may be disbursed or transferred from this fund for the purposes designated by WMC 3.50.010 by the finance director. (Ord. 820 § 4, 1983)

Chapter 3.52**GAMBLING TAX**

Sections:

- 3.52.010 Definitions.
- 3.52.020 Persons subject to tax – Tax rates.
- 3.52.030 Tax to be computed and paid quarterly – Exceptions.
- 3.52.040 Administration and collection of tax.
- 3.52.050 Method of payment.
- 3.52.060 Failure to make timely payment of tax or fee.
- 3.52.070 Notice of intention to engage in activity to be filed.
- 3.52.080 Records required.
- 3.52.090 Overpayment or underpayment of tax.
- 3.52.100 Failure to make return.
- 3.52.110 Tax additional to others.
- 3.52.120 City treasurer to make rules.
- 3.52.130 Taxes, penalties and fees constitute debt to municipality.
- 3.52.140 Limitation on right to recovery.
- 3.52.150 Violation – Penalties.

3.52.010 Definitions.

For the purposes of this chapter the words and terms used shall have the same meaning as each has under Chapter 218, Laws of 1973, First Extraordinary Session and Chapter 9.46 RCW, each as amended, and under the rules of the Washington State Gambling Commission, WAC Title 230, unless otherwise specifically provided or the context in which they are used herein clearly indicates that they be given some other meaning. (Ord. 556 § 1, 1975)

3.52.020 Persons subject to tax – Tax rates.

There is levied upon all persons, associations and organizations conducting or operating within this jurisdiction any of the activities listed below a tax in the following amounts to be paid to the city of Washougal, Washington:

(1) Bingo, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period, multiplied by the rate of seven percent;

(2) Raffles, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period, multiplied by the rate of seven percent;

(3) Amusement games, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period, multiplied by the rate of 10 percent;

(4) Fishing derbies, in the amount of the gross receipts therefrom, less the amount of money paid in cash, and paid for merchandise, actually awarded as prizes during the taxable period, multiplied by the rate of 20 percent;

(5) Any punchboards or pull-tabs, in the amount of five percent of the gross receipts directly from the operation of the punchboards or pull-tabs themselves. (Ord. 818 § 4, 1983; Ord. 556 § 2, 1975)

3.52.030 Tax to be computed and paid quarterly – Exceptions.

Each of the various taxes imposed by this chapter shall be computed on the basis of activity during each calendar quarter year, shall be due and payable in quarterly installments, and remittance therefor, together with return forms, shall be made to the city, on or before the last day of the month next succeeding the quarterly period in which the tax accrued, that is, on January 31st, April 30th, July 31st, and October 31st of each year; provided, that the following exceptions to this payment schedule shall be allowed, or required:

(1) Except as provided in subsection (2) of this section, whenever any person, association or organization taxable hereunder conducting or operating a taxable activity on a regular basis discontinues operation of that taxable activity for a period of more than two consecutive weeks, or quits business, sells out, or otherwise disposes of its business, or terminates the business, any tax due hereunder shall become due and payable, and such taxpayer shall, within 10 days thereafter, make a return and pay the tax due.

(2) It is recognized that some bona fide charitable or bona fide nonprofit organization taxpayers will be conducting or operating taxable activities only upon an occasional and random basis. Except as provided in subsection (3) of this section, when such a taxpayer conducts only one taxable activity during any calendar quarter, the duration of each such activity does not exceed 30 consecutive calendar days, and the gross receipts therefrom do not exceed \$100.00 per quarter, that taxpayer need not remit the tax due with a return therefor until or before January 31st of the year following that year in which the activity took place. Such returns shall be made upon a special form to be supplied by the

city treasurer. First payment and returns under this subsection shall be made on or before January 31, 1976.

(3) Whenever it appears to the city treasurer that the collection of taxes from any person, association or organization may be in jeopardy, the city treasurer, after not less than 10 days' notice to the taxpayer, is authorized to require that taxpayer to remit taxes and returns at such shorter intervals than quarterly or annually, as the city treasurer shall deem appropriate under the circumstances. (Ord. 556 § 3, 1975)

3.52.040 Administration and collection of tax.

(1) Administration and collection of the various taxes imposed by this chapter shall be the responsibility of the city treasurer. Remittance of the amount due shall be accompanied by a completed return form prescribed and provided by the city treasurer. The taxpayer shall be required to swear and affirm that the information given in the return is true, accurate and complete.

(2) The city treasurer is authorized, but not required, to mail to taxpayers forms for returns. Failure of the taxpayer to receive such a form shall not excuse a taxpayer from making the return and timely paying all taxes due. The city treasurer shall make forms available to the public in reasonable numbers in the office of the city treasurer during regular business hours.

(3) In addition to the return form, a copy of the taxpayer's quarterly report to the Washington State Gambling Commission required by Chapter 230-08 WAC for the period in which the tax accrued shall accompany remittance of the tax amount due. (Ord. 556 § 4, 1975)

3.52.050 Method of payment.

Taxes payable hereunder shall be remitted to the city treasurer on or before the time required by bank draft, certified check, cashier's check, personal check, money order, or in cash. If payment is made by draft or check, the tax shall not be deemed paid until the draft or check is honored in the usual course of business, nor shall the acceptance of any sum by the city treasurer be an acquittance or discharge of the tax unless the amount paid is the full amount due. The return, and copy of quarterly report to the Washington State Gambling Commission, shall be filed in the office of the city treasurer after notation by that office on the return of the amount actually received from the taxpayer. (Ord. 556 § 5, 1975)

3.52.060 Failure to make timely payment of tax or fee.

(1) If full payment of any tax or fee due under this chapter is not received by the city treasurer on or before the date due, there shall be added to the amount due a penalty fee as follows:

- (a) One to 10 days late, five percent of tax due;
- (b) Eleven to 20 days late, 10 percent of tax due;
- (c) Twenty-one to 31 days late, 15 percent of tax due;
- (d) Thirty-two to 60 days late, 25 percent of tax due but in no event shall the penalty amount be less than \$5.00. In addition to this penalty, the city treasurer may charge the taxpayer interest of 10 percent of all taxes and fees due for each 30-day period, or portion thereof, that said amounts are past due.

(2) Failure to make payment in full of all tax amounts, and penalties, within 60 days following the day the tax amount initially became due shall be both a civil and criminal violation of this section. (Ord. 556 § 6, 1975)

3.52.070 Notice of intention to engage in activity to be filed.

(1) In order that the city may identify those persons who are subject to taxation under this chapter, each person, association or organization shall file with the city treasurer a sworn declaration of intent to conduct an activity taxable under this chapter upon a form to be prescribed by the city treasurer, together with a copy of the license issued therefor by the Washington State Gambling Commission. The filing shall be made not later than five days prior to conducting or operating the taxable activity. No fee shall be charged for such filing, which is not for the purpose of regulation of this activity but for the purposes of administration of this chapter only.

(2) Failure to timely file shall not excuse any person, association or organization from any tax liability. (Ord. 556 § 7, 1975)

3.52.080 Records required.

(1) Each person, association, or organization engaging in an activity taxable under this chapter shall maintain records respecting that activity which truly, completely and accurately disclose all information necessary to determine the taxpayer's tax liability hereunder during each base tax period. Such records shall be kept and maintained for a period of not less than three years. In addition, all

information and items required by the Washington State Gambling Commission under Chapter 230-08 WAC, and the United States Internal Revenue Service respecting taxation, shall be kept and maintained for the periods required by those agencies.

(2) All books, records, and other items required to be kept and maintained under this section shall be subject to, and immediately made available for, inspection and audit at any time, with or without notice, at the place where such records are kept; upon demand by the city treasurer or his designees, for the purpose of enforcing the provisions of this chapter.

(3) Where a taxpayer does not keep all of the books, records or items required to be kept or maintained under this section in this jurisdiction so that the city treasurer may examine them conveniently, the taxpayer shall either:

(a) Produce all of the required books, records or items within this jurisdiction for such inspection within five days following a request of the local official that he do so; or

(b) Bear the actual cost of inspection by the city treasurer or his designee, at the location at which such books, records or items are located; provided, that a taxpayer choosing to bear these costs shall pay in advance to the city treasurer the estimated cost thereof, including but not limited to, round trip fare by most rapid means, lodging, meals, expenses. The actual amount due, or to be refunded, for expenses shall be determined following the examination of the records.

(4) A taxpayer who fails, neglects or refuses to produce such books and records either within or without this jurisdiction, in addition to being subject to other civil and criminal penalties provided by this chapter, shall be subject to a jeopardy fee or tax assessment by the city treasurer.

(5) This penalty fee or jeopardy assessment shall be deemed prima facie correct and shall be the amount of fee or tax owing the city treasurer by the taxpayer unless he can prove otherwise by competent evidence. The taxpayer shall be notified by mail by the city treasurer of the amount of tax so determined by jeopardy assessment, together with any penalty and/or interest, and the total of such amounts shall hereupon become immediately due and payable. (Ord. 556 § 8, 1975)

3.52.090 Overpayment or underpayment of tax.

If, upon application by a taxpayer for a refund or for an audit of his records, or upon any examina-

tion of the returns or records of any taxpayer, it is determined by the city treasurer that within three years immediately preceding receipt by the city treasurer of the application by the taxpayer for a refund, or absence of such an application, within the three years immediately preceding the commencement by the city treasurer of such examination:

(1) A tax or other fee has been paid in excess of that properly due, the total excess paid over all amounts due to the city within such period of three years shall be credited into the taxpayer's account or shall be credited to the taxpayer at the taxpayer's option. No refund or credit shall be allowed with respect to the city treasurer more than three years before the date of such application or examination.

(2) A tax or other fee has been paid which is less than that properly due, or no tax or other fee has been paid, the city treasurer shall mail a statement to the taxpayer showing the balance due, including the tax amount or penalty assessments and fees, and it shall be a separate, additional violation of this chapter, both civil and criminal, if the taxpayer fails to make payment in full within 10 calendar days of such mailing. (Ord. 556 § 9, 1975)

3.52.100 Failure to make return.

If any taxpayer fails, neglects or refuses to make and file his return as and when required under this chapter, the city treasurer is authorized to determine the amount of tax payable, together with any penalty and/or interest assessed under the provisions of this chapter, and by mail to notify such taxpayer of the amount so determined, which amount shall thereupon become the tax and penalty and/or interest and shall become immediately due and payable. (Ord. 556 § 10, 1975)

3.52.110 Tax additional to others.

The tax herein levied shall be additional to any license fee or tax imposed or levied under any law or any other ordinance of the city, except as herein otherwise expressly provided. (Ord. 556 § 11, 1975)

3.52.120 City treasurer to make rules.

The city treasurer shall have the power, and it shall be his duty, from time to time, to adopt, publish and enforce rules and regulations not inconsistent with this chapter or with superior law, for the purpose of carrying out the provisions hereof, and it shall be unlawful to violate or fail to comply with any such rule or regulation. (Ord. 556 § 12, 1975)

3.52.130 Taxes, penalties and fees constitute debt to municipality.

Any tax due and unpaid under this chapter and all penalties or fees shall constitute a debt to the city, a municipal corporation, and may be collected by court proceedings the same as any other debt in like amount which shall be in addition to all other existing remedies. (Ord. 556 § 13, 1975)

3.52.140 Limitation on right to recovery.

The right of recovery by the city from the taxpayer for any tax provided hereunder shall be outlawed after the expiration of three calendar years from the date said tax became due. The right of recovery against the city because of overpayment of tax by a taxpayer shall be outlawed after the expiration of three calendar years from the date such payment was made. (Ord. 556 § 14, 1975)

3.52.150 Violation – Penalties.

(1) Any person violating or failing to comply with any of the provisions of this chapter or any lawful rule or regulation adopted by the city treasurer pursuant thereto, upon conviction thereof, shall be punished by a fine in any sum not to exceed \$300.00, or by imprisonment in the city jail for a term not exceeding 90 days, or by both such fine and imprisonment.

(2) Any taxpayer who engages in, or carries on, any gambling activity subject to a tax hereunder without having complied with the provisions of this chapter shall be guilty of a violation of this chapter for each day during which the gambling activity is carried on. (Ord. 556 § 15, 1975)

Chapter 3.56

LEASEHOLD EXCISE TAX

Sections:

- 3.56.010 Created.
- 3.56.020 Rate established.
- 3.56.030 Administration and collection –
Conformance to state act.
- 3.56.040 Exemptions.
- 3.56.050 Inspection of city records.
- 3.56.060 Administration and collection –
Contract with state.

3.56.010 Created.

There is levied and shall be collected a leasehold excise tax on and after April 1, 1976, upon the act or privilege of occupying or using publicly owned real or personal property with the city through a leasehold interest as defined by Section 2, Chapter 61, Laws of 1975-76, Second Extraordinary Session (hereafter “the state act”). The tax shall be paid, collected and remitted to the Department of Revenue of the state at the time and in the manner prescribed by Section 5 of the state act. (Ord. 586 § 1, 1976)

3.56.020 Rate established.

The rate of the tax imposed by WMC 3.56.010 shall be four percent of the taxable rent (as defined by Section 2 of the state act); provided, that the following credits shall be allowed in determining the tax payable:

(1) With respect to a leasehold interest arising out of any lease or agreement, the terms of which are binding on the lessee prior to July 1, 1970, where such lease or agreement has not been renegotiated (as defined by Section 2 of the state act) since that date, and excluding from such credit:

(a) Any leasehold interest arising out of any lease of property covered by the provisions of RCW 28B.20.394; and

(b) Any lease or agreement including options to renew which extends beyond January 1, 1985, as follows:

(i) With respect to taxes due in calendar year 1976, a credit equal to 80 percent of the tax produced by the rate set forth in the first paragraph of this section,

(ii) With respect to taxes due in calendar year 1977, a credit equal to 60 percent of the tax produced by the rate set forth in the first paragraph of this section,

(iii) With respect to taxes due in calendar year 1978, a credit equal to 40 percent of the tax produced by the rate set forth in the first paragraph of this section,

(iv) With respect to taxes due in calendar year 1979, a credit equal to 20 percent of the tax produced by the rate set forth in the first paragraph of this section;

(2) With respect to a product lease (as defined by Section 2 of the state act), a credit of 33 percent of the tax produced by the rate set forth in the first paragraph of this section. (Ord. 586 § 2, 1976)

3.56.030 Administration and collection – Conformance to state act.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of the state act. (Ord. 586 § 3, 1976)

3.56.040 Exemptions.

Leasehold interests exempted by Section 13 of the state act as it now exists or may hereafter be amended shall be exempt from the tax imposed pursuant to WMC 3.56.010. (Ord. 586 § 4, 1976)

3.56.050 Inspection of city records.

The city consents to the inspection of such records as are necessary to qualify the city for inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Ord. 586 § 5, 1976)

3.56.060 Administration and collection – Contract with state.

The city clerk is authorized to execute a contract with the Department of Revenue of the state for the administration and collection of the tax imposed by WMC 3.56.010; provided, that the city attorney shall first approve the form and content of the contract. (Ord. 586 § 6, 1976)

Chapter 3.60

RECREATION PROGRAM FUND

Sections:

3.60.010 Created – Use.

3.60.010 Created – Use.

There is created for the city a fund to be known as the recreation program fund, the purpose of which fund shall be to receive, accumulate and disburse funds and contributions for operation of a recreation program and development of recreational facilities. This fund shall be identified by Fund No. 105. (Ord. 632 § 1, 1977)

Chapter 3.64

ANTI-RECESSION FISCAL ASSISTANCE FUND

Sections:

3.64.010 Created – Use.

3.64.010 Created – Use.

There is created for the city a fund to be known as the anti-recession fiscal assistance fund, the purpose of which fund shall be to receive, accumulate and disburse funds for the purpose of subsidizing and defraying increased cost due to economic recession. This fund shall be identified by Fund No. 198. (Ord. 631 § 1, 1977)

Chapter 3.68

NSF CHECKS

Sections:

- 3.68.010 NSF checks – Collection charge.
- 3.68.020 NSF checks – Limitation on acceptance of check payments.

3.68.010 NSF checks – Collection charge.

Whenever the city receives an NSF check, there shall be levied a \$15.00 collection charge in addition to the amount already owed to the city. (Ord. 1240 § 1, 1997; Ord. 668 § 1, 1978)

3.68.020 NSF checks – Limitation on acceptance of check payments.

In the event the city receives two NSF checks from the same party within any 12-month period, the city shall not accept further checks from said party in payment of any city bills for a period of 12 months from the date of the last NSF check returned. (Ord. 715 § 1, 1979)

Chapter 3.70

FIRE SERVICES RESTITUTION FEE

Sections:

- 3.70.010 Fee schedule.

3.70.010 Fee schedule.

(1) A fee schedule for restitution for the fire department’s response to illegal acts shall be as follows:

- (a) Initial Service Charge.
 - Suppression vehicles \$100.00 each x ___ = \$ ___
 - Aid/command vehicles \$50.00 each x ___ = \$ ___
 - (b) Personnel Hourly Charge (Hours Out of Service).
 - Supervisor \$25.00 hour x ___ = \$ ___
 - Driver/operator \$20.00 hour x ___ = \$ ___
 - Firefighter \$15.00 hour x ___ = \$ ___
 - Incident report writing \$15.00 hour x ___ = \$ ___
 - Court \$25.00 hour x ___ = \$ ___
 - (c) Equipment Hourly Rates (Firefighting).
 - Engines
 - 500 – 1,000 GPM \$75.00 hour x ___ = \$ ___
 - 1,000 – Over GPM \$85.00 hour x ___ = \$ ___
 - Ladder trucks \$150.00 hour x ___ = \$ ___
 - Aid car \$35.00 hour x ___ = \$ ___
 - Rescue boat \$20.00 hour x ___ = \$ ___
 - (d) Equipment Hourly Rates (Standby).
 - Engines
 - 500 – 1,000 GPM \$35.00 hour x ___ = \$ ___
 - 1,000 – Over GPM \$40.00 hour x ___ = \$ ___
 - Ladder trucks \$75.00 hour x ___ = \$ ___
 - Aid car \$35.00 hour x ___ = \$ ___
 - Rescue boat \$20.00 hour x ___ = \$ ___
 - Command vehicles \$20.00 hour x ___ = \$ ___
- TOTAL = \$ ___

(2) These fees shall be paid within 30 days after the time of the requested response and the city attorney, upon notification by the fire department, shall move to collect these fees for failure to pay after said date. (Ord. 906 §§ 1, 2, 1988)

Chapter 3.71

CONTROLLED BURN FEE

Sections:

3.71.010 Controlled burn application live-fire training.

3.71.010 Controlled burn application live-fire training.

In those situations where the city agrees to perform a controlled burn of a building structure for live-fire training, the city will charge the applicant a fee of \$0.50 per square foot with a minimum fee of \$1,000 and a maximum fee of \$2,000. (Ord. 1641 § 1, 2009)

Chapter 3.72

ACCUMULATIVE EQUIPMENT

Sections:

3.72.010 Created – Use.

3.72.010 Created – Use.

There is created for the city a fund to be known as the accumulative equipment reserve fund, the purpose of which fund shall be to receive, accumulate and disburse funds and contributions for the purchase of equipment to be used in public works for various departments of the city, excluding water and sewer. This fund shall be identified by Fund No. 121. The revenue account number shall be 36930 and the expense account number shall be 501. (Ord. 713 § 1, 1979)

Chapter 3.74**PURCHASE PROCEDURES**

Sections:

3.74.010 Purchases between \$7,500 and \$15,000.

3.74.010 Purchases between \$7,500 and \$15,000.

The guidelines hereinafter set forth shall be followed by the city when purchasing supplies, materials, equipment or services, other than professional services, not to be used in connection with a public works project. These guidelines apply to purchases \$7,500 and above but not to exceed \$15,000.

(1) Purchases above \$7,500 but not above \$15,000 may be made as a result of obtaining at least three written and signed quotations from vendors. There is no requirement for advertising for these quotations. Purchase must be made from the lowest responsible vendor. Immediately after the award is made, the quotations shall be recorded and open to public inspection, including those quotes made by telephone.

(2) All amounts over \$15,000 shall require formal bid procedures with the bid to be awarded by action of the city council.

(3) Purchases over the limits shall be permitted if purchased through state of Washington bids when made available to local governments and/or when purchased jointly with other governmental units. Also the limitations herein shall not apply to any purchases of materials at auctions conducted by the government of the United States, any agency thereof or by the state of Washington or a political subdivision thereof. (Res. 377 § 1, 1988)

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Chapter 3.75

CREDIT CARD PURCHASES

Sections:

- 3.75.010 Issuance and use of Costco credit cards.
 3.75.020 Procedure for use of city credit cards.

3.75.010 Issuance and use of Costco credit cards.

(1) The finance director is authorized to obtain two credit cards in the name of the city with purchases to be authorized by the director of public works or the director of finance.

(2) These credit cards will only be used in conjunction with the purchase order system with the credit card charge confirming the purchase. The cards will only be used when there is a price advantage by Costco and then only be used to purchase supplies and small capital equipment which has been approved in the budget. (Ord. 986, 1990)

3.75.020 Procedure for use of city credit cards.

(1) Purpose. The purpose of this section is:

(a) To establish a policy and procedure related to the distribution, authorization, control, and use of city credit cards;

(b) To establish credit limits and payment of bills related to city credit cards.

(2) Policy. The city finds that the use of credit cards is a customary and economical business practice to improve cash management, reduce costs and increase efficiency.

(3) Procedure.

(a) Setting up of Accounts.

(i) The finance director will be responsible for setting up each department's credit card account(s) with an appropriate banking facility.

(ii) Each department director will request city credit cards for his or her department.

(iii) The existing gas card program will continue. Gas cards will only be made available through the city mechanic and can only be used on city vehicles.

(iv) Except gasoline credit cards, each credit card account will have a credit limit as determined by the department director and the finance director. In the case of the finance department, the credit limit shall be determined by the finance director and the mayor.

(b) Credit Card Limits. In no case shall the credit limit on each account exceed \$10,000.

(c) Distribution of Credit Cards. The number of cards issued per account will be determined by the department director, keeping in mind the regularity of anticipated use and frequency of travel by department staff.

(d) Authorization and Control. Each department director will be responsible for the distribution and tracking of each credit card issued to his or her department.

(e) Payment of Bills. Billing statements will be sent to each individual department. Each department will establish a system of receipt collection and will prepare a purchase order, with appropriate receipts attached, for the total amount of the current statement. Payment of any disallowed charges will be processed as stated in subsection (3)(g) of this section.

(f) Personal Charges. Personal charges to city credit cards are not allowed.

(g) Disallowed Charges.

(i) Disallowed charges, or charges not properly identified, will be paid by the employee before the charge card billing is due. Failure to do so will render the employee personally liable for the unpaid amount, plus interest and/or any fees at the rate charged by the bank which issued the card.

(ii) The act of obtaining a city credit card does not indicate preapproval of expenses.

(iii) If a situation arises where an employee is responsible for charges, and the timing of the payment may result in interest and/or late fees, the finance director must be informed immediately. These charges are considered liens against any amount owed by the city to the employee. Any amounts in default may be withheld by the city from funds owed to the employee.

(iv) Any employee with a demonstrated history of charge card defaults may be barred from using any city credit cards by the mayor or department director, as appropriate.

(h) Annual Fees. Annual fees will be the responsibility of the department to which the credit cards are issued.

(i) Credit Cards and Travel. Refer to the policy and procedure regarding travel.

(j) Cash Advances. Cash advances on all city credit cards are prohibited. (Ord. 1352, 1999)

Chapter 3.76

EXCISE TAX ON HOTELS, MOTELS AND SIMILAR ESTABLISHMENTS

Sections:

- 3.76.010 Tax levy.
- 3.76.020 Definitions.
- 3.76.030 Tax in addition to other fees and taxes.
- 3.76.040 Special fund created.
- 3.76.050 Administration of tax.
- 3.76.060 Violation.
- 3.76.070 Lodging tax advisory committee.

3.76.010 Tax levy.

There is levied a special excise tax of four percent on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW. The tax imposed under Chapter 82.08 RCW applies to the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, or trailer camp, and the grant of any similar license to use real property, as distinguished from the renting or leasing of real property. It shall be presumed that the occupancy of real property for a continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. (Ord. 1269 § 1, 1997)

3.76.020 Definitions.

The definitions of "selling price," "seller," "buyer," "consumer," and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, are adopted as the definitions for the tax levied in this chapter. (Ord. 1269 § 2, 1997)

3.76.030 Tax in addition to other fees and taxes.

The tax levied in this chapter shall be in addition to any license fee or any other tax imposed or levied under any law or any other ordinance of the city; provided, the first two percent of the tax shall be deducted from the amount of tax the seller would otherwise be required to collect and pay to the Department of Revenue under Chapter 82.08 RCW. (Ord. 1269 § 3, 1997)

3.76.040 Special fund created.

There is created a special fund in the treasury of the city and all taxes collected under this chapter shall be placed in this special fund to be used solely for the purpose of paying all or any part of the cost

of tourist promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereafter amended. (Ord. 1269 § 4, 1997)

3.76.050 Administration of tax.

For the purposes of the tax levied in this chapter:

(1) The Department of Revenue is designated as the agent of the city for the purposes of collection and administration of the tax.

(2) The administrative provisions contained in RCW 82.08.050 through 82.08.070 and in Chapter 82.32 RCW shall apply to administration and collection of the tax by the Department of Revenue.

(3) All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are adopted by reference.

(4) The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate. (Ord. 1269 § 5, 1997)

3.76.060 Violation.

It is unlawful for any person, firm, or corporation to violate or fail to comply with any of the provisions of this chapter. Every person convicted of a violation of any provision of this chapter shall be considered a separate offense. (Ord. 1269 § 6, 1997)

3.76.070 Lodging tax advisory committee.

There is hereby created a lodging tax advisory committee which shall consist of seven members. Five members of the committee shall be voting members. The voting members of the committee shall consist of two members or representatives of the businesses required to collect the lodging tax, two members who are persons involved in the activities authorized to be funded by the lodging tax and one elected official from the city who shall act as chairperson. The two nonvoting members of the committee shall be one additional elected official from the city and one at-large member who will be a registered voter residing in the city limits of the city of Washougal.

Appointments to the lodging tax advisory committee shall be made by the mayor and confirmed by council, and the mayor shall review the committee membership annually. (Ord. 1662 § 1 (Exh. A), 2010)

Chapter 3.78**BROKERED NATURAL GAS USE TAX**

Sections:

- 3.78.010 Tax imposed – Credit – Collection.
 3.78.020 Effective date.

3.78.010 Tax imposed – Credit – Collection.

(1) Pursuant to existing laws there is hereby fixed and imposed on every person a use tax for the privilege of using natural gas from manufactured gas in the city as a consumer.

(2) The amount of the tax imposed shall be an amount equal to the value of the article used by the taxpayer in the city, multiplied by the rate specified in the Washougal Municipal Code. "Value of the article used," does not include any amounts that are paid for the hire or use of a natural gas business in transporting the gas subject to tax under this subsection if those amounts are subject to tax under the Washougal Municipal Code.

(3) The tax imposed under this section shall not apply to the use of natural or manufactured gas if the person who sold the gas to the consumer has paid a tax under the city's tax structure with respect to the gas for which exemption is sought under this subsection.

(4) There shall be a credit against the tax levied under this section in an amount equal to any tax paid by:

(a) The person who sold the gas to the consumer when that tax is a gross receipts tax similar to that imposed pursuant to RCW 35.21.870, as implemented in the Washougal Municipal Code by another state with respect to the gas for which a credit is sought under this subsection; or

(b) The person consuming the gas upon which a use tax similar to the tax imposed by this section was paid to another state with respect to the gas for which a credit is sought under this subsection.

(5) The use tax hereby imposed shall be paid by the consumer. The administration and collection of the tax hereby imposed shall be pursuant to RCW 82.15.050. (Ord. 999 § 1, 1990)

3.78.020 Effective date.

The ordinance codified in this chapter shall take effect and be in force five days from and after its passage according to law, and shall be imposed on the first day of September, 1990. (Ord. 999 § 2, 1990)

Chapter 3.80**PUBLIC WORKS CONTRACTS**

Sections:

- 3.80.010 State statutes adopted.

3.80.010 State statutes adopted.

The city does adopt in total RCW 35.23.352, specifically pertaining to Public Works – Contract Bids – Small Works Roster, hereby authorizing the appropriate personnel of the city to exercise all of the allowances contained within that section of the Revised Code of Washington. (Ord. 920 § 1, 1988)

Chapter 3.88**CITY FEES AND CHARGES**

Sections:

- 3.88.010 Fingerprint charges.
- 3.88.020 Copies of printed materials.
- 3.88.030 Wage rate for billing purposes.
- 3.88.040 Data or audio/video recordings.
- 3.88.050 Community garden plot annual fee.

3.88.010 Fingerprint charges.

The council of the city does allow for a charge of \$12.00 for each fingerprint card processed by the police department. A change fund of \$50.00 is established in order to facilitate the handling of money by the police department. Receipting and cash handling procedures will be set by the finance department. (Ord. 1667 § 1 (Exh. A), 2010; Ord. 1115, 1993)

3.88.020 Copies of printed materials.

The city of Washougal will charge the public for the cost of standard copies (eight by 11 black and white copies) at the rate of \$0.15 per page. Non-standard copies which would include all copies other than standard copies will be charged the actual cost to produce the record. (Ord. 1695 § 1 (Exh. A), 2011; Ord. 1159, 1995)

3.88.030 Wage rate for billing purposes.

In all cases where the city billed citizens for special work projects for which the city is entitled to reimbursement, excluding employees covered by civil service, the billing rate shall be based on the following formula:

(1) Wages from Local 307W then current contract: Range 1, step 0 plus range 5, step 10/2/173.3 hours equals the billable hourly rate.

(2) Benefits ratio: Total of maximum benefit premiums for an individual person plus value of vacations/holidays/billable monthly rate equal percentage to be added to cover benefits. (Ord. 1176 § 1, 1995)

3.88.040 Data or audio/video recordings.

The costs for providing a copy of data or audio/video recordings of public records of the city of Washougal shall be the sum of \$10.00. (Ord. 1694 § 1 (Exh. A), 2011; Ord. 1416 § 1, 2001)

3.88.050 Community garden plot annual fee.

The annual charge for use of a community garden plot provided by the city of Washougal should be based on the rate of \$0.0625 per square foot.

For those citizens who are either low income or a senior citizen, the rate for use of a city-owned garden plot should be based on the rate of \$0.05 per square foot.

For the purposes of this section, "senior citizen" is defined as a person who is 65 years of age or older at the time of the application of use of a community garden plot.

A "low income citizen" is defined as a citizen whose household income in the preceding calendar year is not greater than the sum of \$20,000 gross income. (Ord. 1626 § 2, 2009)

Chapter 3.89**AUTHORIZATION TO WAIVE PENALTY**

Sections:

3.89.010 Authorization to waive penalty.

3.89.010 Authorization to waive penalty.

The finance director or his designee is authorized to waive all or any portion of the penalties and interest resulting from the late payment of utility bills if:

(1) The director determines that late payment was the result of excusable neglect or extreme hardship;

(2) Where a utility customer has made arrangements with the city, prior to the date the billing is due, for deferral of the payment of the bill;

(3) Where another public agency must obtain approval for payment of the billing and the customer's payment cycle is inconsistent with the city's billing cycle; or

(4) In such other circumstances where, in the judgment of the finance director or his/her designee, the customer can demonstrate a bona fide economic hardship. (Ord. 1415 § 1, 2001)

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Chapter 3.90**PLANNING AND DEVELOPMENT
APPLICATION FEES**

Sections:

3.90.010 Planning and development application fees.

3.90.010 Planning and development application fees.

Administration Fees	
Copies:	
Comprehensive Plan	\$40.00
Copy Charges (8.5" x 11")	\$0.15
Copy Charges (24" x 36")	\$6.00
Zoning Ordinance	\$17.00
WMC Title 16 – Critical Areas Ordinance	\$3.75
WMC Title 17 – Land Division	\$4.50
Maps (color 8-1/2" x 11" or 11" x 17")	\$6.00
Zoning Map (large)	\$25.00
Engineering Standards w/Details	\$29.00
Engineering Standards only	\$16.50
Engineering Details only	\$12.50
Developer's Packet	\$36.50
Contains Zoning Ordinance, Critical Areas Ordinance, Land Division, Engineering Standards and Detailed Drawings	
Annexations	
Major (more than 10 acres)	\$500.00 + \$50.00 per acre
Minor (less than 10 acres)	\$100.00
Appeal	\$1,050.00
Boundary Line Adjustment	\$85.00
Conditional Use Permit	
Major	\$1,740.00
Minor	\$900.00
Continuance of Hearing	One-half original fee
Critical Area Review	\$650.00
Critical Area Review if outside review required	Actual cost + 10%
Design Review	
Administrative Review	\$336.00
Committee Review	\$1,673.00
Development Agreement	\$745.00 first hearing, \$280.00 each additional hearing
Duplicate Building Permit	\$25.00
Extension Preliminary Plat	\$160.00
Final Plat	
Short Plat	\$210.00
Subdivision	\$997.00
Subsequent Reviews	\$0.00

Administration Fees (Continued)	
Home Occupation	\$80.00
Legal Lot Determination	\$80.00
Master Plan	\$2,625.00 + \$53.00 per acre
Planned Unit Development	
Residential	\$53.00 per unit/lot + subdivision fee
Nonresidential	\$110.00 per acre + subdivision fee
Post Decision Review	\$160.00
Plan Amendment and Rezone	\$3,675.00
Plat Alteration	\$1,050.00
Preapplication Conference	
General	\$290.00
Subdivision	\$725.00
Reconsideration	One-half application fee
Renoticing	\$54.00 + \$1.00 per notice
SEPA	
Environmental Checklist	\$685.00
EIS	Cost recovery
Sign – Planning Review	\$80.00
Sign (Temporary) – Planning Review	\$25.00
Rebuild Letter	\$25.00
Shoreline Permit	
Stand Alone	\$1,050.00
In conjunction with parent permit	\$735.00
Short Plat – 2 to 4 lots	\$1,615.00 per lot
Short Plat – 5 to 9 lots	Same as subdivision fee
Site Plan Review	
Type I – Residential	\$160.00
Type II – Residential	\$935.00 + \$25.00 per unit
Type I – Nonresidential	\$160.00
Type II – Nonresidential	\$2,200.00 + \$50.00 per 1,000 sq. ft. gfa
Mixed residential/nonresidential	\$3,075.00 + \$20.00 per residential unit + \$50.00 per 1,000 sq. ft. nonresidential gfa
Binding Site Plan (commercial/industrial)	\$2,200.00 + \$50.00 per 1,000 sq. ft. nonresidential gfa + subdivision fee
Subdivision	\$6,055.00 + \$210.00 per lot
Temporary Use	\$105.00
Variance	
Administrative	\$588.00
Full Variance	\$1,575.00
In conjunction with parent application	\$800.00
Wetland Permit	\$650.00

gfa – means gross floor area sq. ft. – means square feet

(Ord. 1687 § 1 (Exh. A), 2011; Ord. 1635 § 1, 2009; Ord. 1529 §§ 1, 2, 2005; Ord. 1520 § 1, 2005; Ord. 1465 § 1, 2003; Ord. 1451 § 1, 2003; Ord. 1387 § 1 (Exh. A), 2000; Ord. 1325 § 1 (Exh. A), 1998; Ord. 1245 § 1, 1997; Ord. 1167 § 1, 1995. Formerly 18.04.010)

Chapter 3.91**WATER RATES, CHARGES**

Sections:

- 3.91.010 Schedule.
- 3.91.015 Water bill due date.
- 3.91.020 Unlisted services.
- 3.91.030 Unoccupied premises.
- 3.91.040 Turn-off – Turn-on.
- 3.91.050 New connections.
- 3.91.060 Connection to main – Costs.
- 3.91.061 Collection of excise taxes on water connection fees.
- 3.91.065 Latecomer charges for sewer or water main or lateral line extension.
- 3.91.070 Subject to change without notice.
- 3.91.080 Special contracts.
- 3.91.090 Unusual customer requirements.
- 3.91.100 City liability.
- 3.91.120 Chargeable to premises supplied – Lien.
- 3.91.125 Billing date.
- 3.91.130 Payment delinquency – Service cut off.
- 3.91.134 *Repealed.*
- 3.91.135 Responsibility of property owner.
- 3.91.138 Sale of property.
- 3.91.140 Meter removal, inspection.
- 3.91.150 Water and garbage bill – Prepaid.
- 3.91.170 Application of remittances.
- 3.91.190 System development charge.
- 3.91.200 Connection charges refunds.
- 3.91.210 Charges for replacement of a structure.
- 3.91.220 Water service modifications.

3.91.010 Schedule.

(1) The bimonthly water service charge for customers located within the service area of Washougal, according to classification established in this section, is as designated in subsection (10) of this section.

(2) As the water, sewer and solid waste department billings are handled through the same office and billed on a common bill, all services will be billed on a bimonthly basis as herein provided for water collection. The right to bill accounts on a monthly basis is reserved and may be implemented without further council action. If monthly billing is requested by the customer, the finance director shall be authorized to add an administrative fee to cover the costs of additional processing and any additional meter readings requested.

(3) Water and sewer service provided to buildings under construction will be billed to the property owner commencing with the period when a water meter is installed.

(4) In the event that water bills are not paid by the last day of the month following billing, the customers failing to pay shall be assessed a late charge of \$10.00 or 10 percent of the past due amount, whichever is greater. If the last day of the month falls on a weekend or holiday, the next business day following shall be treated as the last day of the month.

(5) If more than one classification of service is maintained in the same or adjoining quarters in one structure, and use the same service pipe, then the base rate shall be the total of all classifications of service. Any excess usage over the composite minimum shall be charged based on the largest meter classification.

(6) For clarification purposes, each separate housekeeping establishment is considered as one unit and individual business establishment occupying individual quarters and under one structure is considered one unit.

(7) In calculating the domestic water consumption, deductions shall be made in units of 100 cubic feet and in making such deductions the two right-hand digits of the meter reading shall not be considered.

(8) Should any meter fail to register correctly, or if a leak should be detected, the city may adjust the billing accordingly.

The city, however, will adjust only once for a leak and it is the property owner's responsibility to fix the leak, as the city will adjust only one billing.

(9) The city will keep an accurate account on its books of the reading of meters, and such account, so kept, shall be offered at all times, places and courts as prima facie evidence of the use of water service by the customer and shall be the basis on which all bills are calculated.

(10) Bimonthly Metered Rates.

Single-Family Inside City

Service Meter Size	Usage Allowed Standard (c.f.)	Eff. 01/01/2011 City Water Rates	Eff. 01/01/2012 City Water Rates	Eff. 01/01/2013 City Water Rates	Eff. 01/01/2014 City Water Rates	Eff. 01/01/2015 City Water Rates
3/4 – 5/8	10.00	\$47.08	\$53.44	\$60.38	\$68.23	\$77.10
1	13.00	\$53.78	\$61.04	\$68.97	\$77.94	\$88.07
1-1/2	28.00	\$89.48	\$101.56	\$114.77	\$129.69	\$146.55
2	47.00	\$131.23	\$148.94	\$168.31	\$190.19	\$214.91
3	105.00	\$275.10	\$312.24	\$352.83	\$398.70	\$450.53
4	170.00	\$415.25	\$471.31	\$532.58	\$601.82	\$680.05
6	300.00	\$696.35	\$790.35	\$893.10	\$1,009.20	\$1,140.40
8	500.00	\$1,161.77	\$1,318.61	\$1,490.03	\$1,683.74	\$1,902.62

Multifamily

First Unit	10	\$47.08	\$53.44	\$60.38	\$68.23	\$77.10
Add. Unit (each)	10	\$31.28	\$35.50	\$40.12	\$45.33	\$51.23

Single-Family Outside City

Service Meter Size	Usage Allowed Standard (c.f.)	Eff. 01/01/2011 City Water Rates	Eff. 01/01/2012 City Water Rates	Eff. 01/01/2013 City Water Rates	Eff. 01/01/2014 City Water Rates	Eff. 01/01/2015 City Water Rates
3/4 – 5/8	10.00	\$74.71	\$84.79	\$95.81	\$108.27	\$122.34
1	13.00	\$85.62	\$97.18	\$109.82	\$124.09	\$140.23
1-1/2	28.00	\$141.00	\$160.04	\$180.84	\$204.35	\$230.92
2	47.00	\$213.60	\$242.43	\$273.95	\$309.56	\$349.80
3	105.00	\$434.95	\$493.67	\$557.85	\$630.37	\$712.32
4	170.00	\$658.15	\$747.00	\$844.11	\$953.85	\$1,077.85
6	300.00	\$1,103.71	\$1,252.71	\$1,415.56	\$1,599.58	\$1,807.53
8	500.00	\$1,841.34	\$2,089.93	\$2,361.62	\$2,668.63	\$3,015.55

Multifamily

First Unit	10	\$74.72	\$84.80	\$95.83	\$108.29	\$122.36
Add. Unit (each)	10	\$49.60	\$56.30	\$63.61	\$71.88	\$81.23

Existing High Use Rates

Allowed Usage

Inside City

		Eff. 01/01/2011 City Water Rates 13.50%	Eff. 01/01/2012 City Water Rates 13.50%	Eff. 01/01/2013 City Water Rates 13.00%	Eff. 01/01/2014 City Water Rates 13.00%	Eff. 01/01/2015 City Water Rates 13.00%
From (cubic ft.)	To (cubic ft.)					
0	50,000	\$4.59	\$5.20	\$5.88	\$6.65	\$7.51
50,001	350,000	\$4.48	\$5.09	\$5.75	\$6.50	\$7.34
350,001	750,000	\$3.35	\$3.80	\$4.29	\$4.85	\$5.48
750,001	1,250,000	\$2.27	\$2.58	\$2.91	\$3.29	\$3.72
1,250,001	1,750,000	\$1.87	\$2.13	\$2.40	\$2.71	\$3.07
1,750,001	over	\$1.61	\$1.83	\$2.07	\$2.34	\$2.64

Outside City

From (cubic ft.)	To (cubic ft.)					
0	50,000	\$7.71	\$8.75	\$9.88	\$11.17	\$12.62
50,001	350,000	\$7.46	\$8.46	\$9.56	\$10.81	\$12.21
350,001	750,000	\$5.44	\$6.17	\$6.97	\$7.88	\$8.90
750,001	1,250,000	\$3.37	\$3.83	\$4.32	\$4.89	\$5.52
1,250,001	1,750,000	\$2.69	\$3.05	\$3.45	\$3.90	\$4.41
1,750,001	over	\$2.44	\$2.77	\$3.13	\$3.54	\$4.00

(11) Hydrant Rental. If water is withdrawn from a fire hydrant, a water meter and inspection of the method of withdrawal is required. The following fees apply:

Meter deposit	\$300.00
Installation fee	35.00
Monthly rental fee	
Inside city	4.50
Outside city	6.75

The fee for the water used will be charged per subsection (10) of this section, Existing High Use Rates.

Meter deposit fee will be refunded upon return of the meter in satisfactory condition. (Ord. 1682 § 1, 2010; Ord. 1675 § 1 (Exh. A), 2010; Ord. 1647 § 1 (Exh. A), 2009; Ord. 1596 § 1 (Exh. A), 2007; Ord. 1578 § 1 (Exh. A), 2007; Ord. 1537 § 1, 2005; Ord. 1533 § 1, 2005; Ord. 1501 § 1, 2005; Ord. 1440 § 1, 2002; Ord. 1425 § 2 (Exh. A), 2001; Ord. 1412 § 1 (Exh. A), 2001; Ord. 1392 § 1 (Exh. A), 2000; Ord. 1346 § 1, 1999; Ord. 1344 § 2, 1999;

Ord. 1328 § 1 (Exh. A), 1998; Ord. 1297 § 1 (Exh. A), 1998; Ord. 1274 § 1 (Exh. A), 1998; Ord. 1218 § 1, 1996; Ord. 1186 § 1, 1995; Ord. 1145 § 1, 1994; Ord. 1123 § 1 (Exh. A), 1993; Ord. 1104 § 1 (Exh. A), 1993; Ord. 1087 § 1 (Exh. A), 1992; Ord. 1059 § 1, 1991; Ord. 1018 § 1, 1990; Ord. 969 (Exh. A), 1989; Ord. 874 § 1, 1987; Ord. 853 § 1, 1985; Ord. 808 § 1, 1983; Ord. 752 § 1, 1980; Ord. 746 § 1, 1980; Ord. 739 § 1, 1980; Ord. 716 § 1, 1979; Ord. 673 § 1, 1978; Ord. 649 § 1, 1977; Ord. 533 § 1, 1974; Ord. 413 § 1, 1980; Ord. 240 Art. 5 § 1, 1958. Formerly 13.20.010)

3.91.015 Water bill due date.

All charges for water shall be due upon receipt and payable at the office of the city clerk following mailing of the water bills by the city. All payments and collections for domestic water service should be paid into the water revenue funds. (Ord. 1533 § 1, 2005; Ord. 1412 § 1 (Exh. A), 2001; Ord. 1406 § 1, 2001. Formerly 13.20.015)

3.91.020 Unlisted services.

All other services for which a rate or charge is not specifically listed in WMC 3.91.010 shall be charged to the customer on the basis of time and material furnished plus administrative costs. (Ord. 1533 § 1, 2005; Ord. 1140 § 1, 1994; Ord. 240 Art. 5 § 2, 1958. Formerly 13.20.020)

3.91.030 Unoccupied premises.

There shall be no credit for vacant or unoccupied premises as to domestic water service; provided, that in the following instances the regular charges may be amended as follows:

At the customer's option, upon written notice to the director and turning off of domestic water service, charges for domestic water and sewer service shall cease until such time as the director has turned domestic water on again following notice by consumer to do so. (Ord. 1533 § 1, 2005; Ord. 1344 § 2, 1999; Ord. 1140 § 1, 1994; Ord. 240 Art. 5 § 3, 1958. Formerly 13.20.030)

3.91.040 Turn-off – Turn-on.

A turn-off, turn-on charge of \$20.00 shall be made for turning off the water during normal business hours and later turning the water on. If the service is turned off for the purpose of installing or repairing a shut-off valve on the premises the charge will be waived. An emergency turn-off, turn-on charge shall be made for services performed during other than normal working hours unless special arrangements are made. The charge for emergency service will include two hours of call back time at the overtime rate, plus the time worked and equipment used. This charge is to represent the actual costs to the city for the service provided. (Ord. 1533 § 1, 2005; Ord. 1344 § 2, 1999; Ord. 1104 § 1 (Exh. A), 1993; Ord. 240 Art. 5 § 4, 1958. Formerly 13.20.040)

3.91.050 New connections.

In the case of all future new connections, the following connection and inspection charges shall be paid to the city by the person desiring to make such connections, which charges shall be payable at the time application is made for a permit to perform the work and make the connection:

Meter Installation:	Inside City	Outside City
Meter set only	\$210.00	\$315.00
Meter 1" and smaller (Meter, service and tap)	2,000	3,000
Frontage Charge:	9.00	9.00

(Ord. 1580 § 1 (Exh. A), 2007; Ord. 1533 § 1, 2005; Ord. 1518 § 1, 2005; Ord. 1276 § 1 (Exh. A), 1998; Ord. 1104 § 1 (Exh. A), 1993; Ord. 740 § 1, 1980; Ord. 536 § 1, 1975; Ord. 506 § 1, 1973; Ord. 392 § 1, 1969; Ord. 240 Art. 5 § 5, 1958. Formerly 13.20.050)

3.91.060 Connection to main – Costs.

Property abutting on but not previously assessed or not having previously contributed its proportionate share of construction costs for standard water mains may be connected to such abutting mains upon payment of a special connection charge as set forth in WMC 3.91.050 or equal to the proportionate share of the installation costs for each building, or lot served, plus interest at six percent per annum from the time of installation until so served, whichever is greater. In the case of single-family residential lot(s) where water mains have been previously installed, the frontage charges shall be calculated on the longest lot line generally parallel to an existing water main. (Ord. 1533 § 1, 2005; Ord. 1344 § 2, 1999; Ord. 1104 § 1 (Exh. A), 1993; Ord. 816 § 1, 1983; Ord. 485 § 1, 1972; Ord. 240 Art. 5 § 6, 1958. Formerly 13.20.060)

3.91.061 Collection of excise taxes on water connection fees.

Excise taxes shall be charged on the amount of connection fees and collected from the customer at the current amount established by the State of Washington Department of Revenue. (Ord. 1533 § 1, 2005; Ord. 1114, 1993. Formerly 13.20.061)

3.91.065 Latecomer charges for sewer or water main or lateral line extension.

When a sewer or water main or lateral line is extended in accordance with the city's water and sewer plans and such cost is absorbed entirely by the property owner who has requested the hookup to city utilities, then future assessment for hookup to that line shall be paid to the original property owner until such time as the verified cost of extending the line has been repaid, or a period of 10 years has lapsed, whichever shall first occur. After

that, all latecomer charges will accrue to the city. It is specifically understood that only area assessment and front footage charges shall be used in paying latecomer charges to such property owner.

If a property owner(s) is required to construct off-site utilities that benefit adjacent owners, a special latecomer's agreement can be granted by the city council. The request for consideration of a special latecomer's fee is to be filed with the public works department. The request should include a proposed area of assessment. Following the public works department review, the request will be forwarded to the city council for consideration.

Further, the charges to the original property owner who installed the line, i.e., the area assessment and front footage charge, shall also be subtracted from the cost of the original line when computing the amount of latecomer charges due. (Ord. 1533 § 1, 2005; Ord. 1288 § 1 (Exh. A), 1998; Res. 280, 1980. Formerly 13.20.065)

3.91.070 Subject to change without notice.

Except for special contracts, which specify the length of time to which the contract rates shall be extended, all rates, rules and regulations are subject to change or modification by the city without notice. (Ord. 1533 § 1, 2005; Ord. 240 Art. 5 § 7, 1958. Formerly 13.20.070)

3.91.080 Special contracts.

The city reserves the right to make special contracts, the provisions and conditions of which may be different from or have exceptions to the regular published rates. Such special contracts shall be in writing and signed by proper city officials and the customer to be served. (Ord. 1533 § 1, 2005; Ord. 240 Art. 5 § 8, 1958. Formerly 13.20.080)

3.91.090 Unusual customer requirements.

When a customer's requirements for water are unusual or large or necessitate considerable special or reserve equipment or special consideration, the city may require a contract for the extended period and may also require the person or customer to furnish security satisfactory to the city to protect the city against loss and guarantee of the performance of the provisions of the contract. (Ord. 1533 § 1, 2005; Ord. 240 Art. 5 § 9, 1958. Formerly 13.20.090)

3.91.100 City liability.

The city shall pay to the water department from the current expense fund the following amounts:

(1) For all water used in public buildings, parks and cemeteries, an amount figured at regular rates for each service installed. (Ord. 1533 § 1, 2005; Ord. 892, 1987; Ord. 240 Art. 5 § 10, 1958. Formerly 13.20.100)

3.91.120 Chargeable to premises supplied – Lien.

All charges for furnishing water within or without the corporate limits of the city shall be chargeable to the premises where water is supplied, and all charges for water connections and service provided in this chapter, or as it may be hereafter amended, together with penalties and interest thereon shall be a lien upon the property with which such connections are made or to which domestic water service is rendered, superior to all other liens and encumbrances whatsoever, except for general taxes and local special assessments. Enforcement of such lien or liens shall be in the manner provided by law. (Ord. 1533 § 1, 2005; Ord. 1344 § 2, 1999; Ord. 240 Art. 5 § 12, 1958. Formerly 13.20.120)

3.91.125 Billing date.

Billings for water, sewer and refuse will usually be mailed on the last business day of each month. A payment is considered made when it is receipted by a cashier during business hours at the payment office in City Hall. Should the last day of a month

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fall on a weekend or holiday, the delinquency and/or cutoff date will be the next business day after that weekend or holiday. The city will provide a drop box for payments after hours. Payments made by drop box may not be considered paid until the following business day. (Ord. 1533 § 1, 2005; Ord. 1344 § 2, 1999. Formerly 13.20.125)

3.91.130 Payment delinquency – Service cut off.

As an additional and concurrent method of enforcing the lien of the city for domestic water charges, the superintendent is authorized to terminate service between the fifteenth and twentieth of the month after the date of the first delinquency. All charges together with the additional sum of \$20.00 if turned on during business hours and \$50.00 if turned on after business hours must be paid prior to turn-on. If termination of service does not occur on the above dates, we reserve the right to still do so at a later time if payment is still outstanding. Payment arrangements may be made at the discretion of the finance director or his designee; provided, that any arranged payments missed will result in immediate shut-off. Returned payments will be treated as a missed payment.

Partial payments shall be posted as follows: miscellaneous, recycling, garbage tax, garbage, sewer and water. (Ord. 1533 § 1, 2005; Ord. 1412 § 1 (Exh. A), 2001; Ord. 1344 § 2, 1999; Ord. 1140 § 1, 1994; Ord. 1133 § 1 (Exh. A), 1994; Ord. 853 § 2, 1985; Ord. 646 § 1, 1977; Ord. 583 § 1, 1976; Ord. 240 Art. 5 § 13, 1958. Formerly 13.20.130)

3.91.134 Rental properties.

Repealed by Ord. 1633. (Ord. 1533 § 1, 2005; Ord. 1344 § 2, 1999. Formerly 13.20.134)

3.91.135 Responsibility of property owner.

All accounts of water, sewer and stormwater shall be kept in the name of the legal owner of record of the property and not in the name of the tenant; the owner of the property or the authorized agent shall be responsible for all utility charges. Utility bills will be sent to the address where services are provided unless owner or owner's legally authorized agent specifies in writing a different address for billing purposes. All accounts that are not in the name (for all uses in this section) of the legal owner or authorized agent at the time of passage of the ordinance codified in this section shall have until June 30, 2010, to comply with the provisions of this section. (Ord. 1633 § 1 (Exh. A), 2009)

3.91.138 Sale of property.

When the sale of the real property occurs, it is the responsibility of the purchaser to contact the City Hall billing office and to make arrangements for water, sewer and refuse service. It is not the responsibility of the city to enforce payment of any billing which was against the property at the time of the sale against the seller. The billing and any liens against the property will remain against the property. The city will take no action to enforce payment of billings due at the sale date against the seller. (Ord. 1533 § 1, 2005; Ord. 1344 § 2, 1999. Formerly 13.20.138)

3.91.140 Meter removal, inspection.

Should at any time a customer receiving water service through one of the water department's meters request in writing to the water department that the meter be removed and checked for accuracy, such service will be performed for a charge of \$10.00. Should the meter on checking be found to be delivering the amount equal to or greater than that recorded by the meter, the consumer so requesting the service shall become liable for the charge. (Ord. 1533 § 1, 2005; Ord. 240 Art. 5 § 14, 1958. Formerly 13.20.140)

3.91.150 Water and garbage bill – Prepaid.

As water, sewer and garbage are billed on a common bill and paid through the same office, the city shall not accept nor receive prepaid water charges except when the customer will also and does prepay his sewer and garbage bill for the same length of time as he prepays the water bill. Prepaid water, sewer and garbage collections will not be refunded to the customer. (Ord. 1533 § 1, 2005; Ord. 1344 § 2, 1999; Ord. 240 Art. 5 § 15, 1958. Formerly 13.20.150)

3.91.170 Application of remittances.

All remittances received in payment of accounts shall be applied to payment of the month or months furthest in arrears for the property chargeable and for which property the payment is received. Remittances shall first be applied in the following order: solid waste, recycling, tax, miscellaneous charges, sewer and water. (Ord. 1533 § 1, 2005; Ord. 1344 § 2, 1999; Ord. 240 Art. 5 § 17, 1958. Formerly 13.20.170)

3.91.190 System development charge.

(1) System Development Charge.

(Ord. 1533 § 1, 2005; Ord. 686 § 1, 1978. Formerly 13.20.200)

	Inside City	Outside City
Development charges:		
Zone 1 Low level	\$2,930	\$4,395
Zone 2 Intermediate 15 percent above Zone 1	3,370	5,055
Multiple Dwellings:		
2 units	4,395	6,595
3 units	6,595	9,895
4 units	8,790	13,185
More than 4 units	2,038	3,060
Service stations	6,350	9,525
Public buildings, offices, churches	6,350	9,525
Small businesses and offices (less than 1,500 square feet)	4,760	7,140
Restaurants and taverns, laundromats	9,525	14,285
Industrial	12,700	19,050

Charges shown represent minimum connection fees. Connection fees for each of these service types will be reviewed by the director of public works to calculate supplemental fees, if any. Supplemental fees are used when sewage generation within the service type is found to be beyond expected standards. All supplemental fees require city council approval.

(2) In the event that a single structure is used for more than one purpose according to the above classifications, the owners shall pay the connection charge designated for the highest use according to the schedule, except that in mixed occupancies where living units are located in the same structure, an additional connection charge shall be made as designated under the residence, multiple dwelling and motel classification connection charge schedule. (Ord. 1572 § 1, 2006; Ord. 1533 § 1, 2005; Ord. 1276 § 1 (Exh. A), 1998; Ord. 1226 § 1 (Exh. A), 1997; Ord. 1157 § 1, 1995; Ord. 1104 § 1 (Exh. A), 1993; Ord. 621 § 1, 1977. Formerly 13.20.190)

3.91.200 Connection charges refunds.

In the event the city receives connection charges due to mistake, error or misunderstanding, the same may be refunded only by council action.

3.91.210 Charges for replacement of a structure.

When another structure or new residence unit or multifamily or commercial structure is placed on the property and water charges have already been paid for on a single unit, then the charges for the replacement unit shall be controlled by WMC 3.92.120. (Ord. 1533 § 1, 2005; Ord. 761 § 1, 1980. Formerly 13.20.210)

3.91.220 Water service modifications.

Any water service modifications requested by a property owner shall be billed by the city on a time and material basis with a minimum charge of \$250.00. (Ord. 1656 § 1 (Exh. A), 2010)

Chapter 3.92

SEWER RATES, CHARGES

Sections:

- 3.92.010 Connection charge schedule.
- 3.92.011 Collection of excise taxes on sewer connection fees.
- 3.92.020 Bimonthly service charge schedule.
- 3.92.030 Outside city limits.
- 3.92.040 Discharge of domestic wastes.
- 3.92.050 Sewer line extensions.
- 3.92.055 Sewer system construction plans – Review, inspection and fees.
- 3.92.060 Connection charges payable when and refunds.
- 3.92.065 Latecomer charges for sewer or water main or lateral line extension.
- 3.92.070 Sewer charges.
- 3.92.080 Lien on property when.
- 3.92.090 Water service cut off for delinquency.
- 3.92.100 Collection – Disposal of moneys.
- 3.92.120 Charges for replacement of a structure.
- 3.92.130 Sewer service modifications.

3.92.010 Connection charge schedule.

(1) There are established the following charges for connection to the city sanitary sewerage system according to classes as set out below:

	Inside City	Outside City
Residence:	\$5,620	\$8,430
Multiple dwellings:		
2 units	8,430	12,645
3 units	12,645	18,970
4 units	16,860	25,290
More than 4 units	3,785	5,680
Service stations	12,105	18,160
Public buildings and offices, churches	12,105	18,160
Restaurants and taverns, laundromats	13,380	20,070
Industrial	17,840	26,760
Frontage charge: per foot (or actual cost)	50	

	Inside City	Outside City
Sewer connection fee for hotel/motel	.085 of an ERU for each unit of the motel or hotel constructed	

Charges shown represent minimum connection fees. Connection fees for each of these service types will be reviewed by the director of public works to calculate supplemental fees, if any. Supplemental fees are used when sewage generation within the service type is found to be beyond expected standard fees. All supplemental fees require city council approval.

(2) In the event that a single structure is used for more than one purpose according to the above classifications, the owners shall pay the connection charge designated for the highest use according to the schedule; except that in mixed occupancies where living units are located in the same structure, an additional connection charge shall be made as designated under the residence, multiple dwelling and motel classification connection charge schedule. (Ord. 1610 § 1, 2008; Ord. 1573 § 1, 2006; Ord. 1531 § 1, 2005; Ord. 1506 § 1, 2005; Ord. 1276 § 1 (Exh. A), 1998; Ord. 1226 § 1 (Exh. A), 1997; Ord. 1157 § 1, 1995; Ord. 1140 § 1, 1994; Ord. 1098 § 1 (Exh. A), 1993; Ord. 626 § 1, 1977; Ord. 622 § 1, 1977; Ord. 539 § 1, 1974; Ord. 504 § 1, 1973; Ord. 349 Art. 5 § 1, 1967. Formerly 14.16.010)

3.92.011 Collection of excise taxes on sewer connection fees.

Excise taxes shall be charged on the amount of connection fees and collected from the customer at the current amount established by the State of Washington Department of Revenue. (Ord. 1531 § 1, 2005; Ord. 1114, 1993. Formerly 14.16.011)

3.92.020 Bimonthly service charge schedule.

A “unit” shall be defined as any residence, commercial or business establishment, trailer or manufactured home space occupied by a trailer or manufactured home, apartment, motel, public building, lodge, office or service station.

The bimonthly sewer service charge for customers located within the service area of Washougal according to classification established in this section is as follows:

Service	Eff. 01/01/2011 City Sewer Rates	Eff. 01/01/2012 City Sewer Rates	Eff. 01/01/2013 City Sewer Rates	Eff. 01/01/2014 City Sewer Rates	Eff. 01/01/2015 City Sewer Rates
Inside City Limits					
Single-Family	\$79.19	\$100.18	\$126.73	\$140.67	\$156.14
Over 60 < \$15,000	\$39.64	\$50.15	\$63.44	\$70.41	\$78.16
Over 60 < \$20,000	\$49.09	\$62.10	\$78.55	\$87.19	\$96.78
Each Additional Unit Within One Structure	\$53.02	\$67.07	\$84.84	\$94.18	\$104.53
Over 60 < \$15,000	\$35.14	\$44.46	\$56.24	\$62.43	\$69.29
Over 60 < \$20,000	\$43.56	\$55.11	\$69.71	\$77.38	\$85.89
Trailer Park First Unit	\$79.19	\$100.18	\$126.73	\$140.67	\$156.14
Each Additional Unit	\$79.19	\$100.18	\$126.73	\$140.67	\$156.14
Motel/Hotel Units	\$20.36	\$25.76	\$32.58	\$36.16	\$40.14
Restaurants/Taverns	\$178.58	\$225.90	\$285.76	\$317.20	\$352.09
Laundries and Laundromats					
First Washer	\$79.19	\$100.18	\$126.73	\$140.67	\$156.14
Each Additional Washer	\$12.00	\$15.18	\$19.21	\$21.32	\$23.66
Large Business					
Domestic Sewage Only					
Any Business > 15 Employees	\$5.46	\$6.91	\$8.74	\$9.70	\$10.77
Schools, per Employees and Students (School In)	\$5.46	\$6.91	\$8.74	\$9.70	\$10.77
Schools, per Building with Employees (School Out)	\$75.44	\$95.43	\$120.72	\$134.00	\$148.74
Outside City Limits					
Single-Family	\$125.33	\$158.54	\$200.55	\$222.61	\$247.10
Over 60 < \$15,000	\$59.42	\$75.16	\$95.08	\$105.54	\$117.15
Over 60 < \$20,000	\$80.00	\$101.21	\$128.02	\$142.11	\$157.74
Each Additional Unit Within One Structure	\$125.33	\$158.54	\$200.55	\$222.61	\$247.10
Over 60 < \$15,000	\$78.66	\$99.50	\$125.87	\$139.71	\$155.08
Over 60 < \$20,000	\$105.78	\$133.81	\$169.28	\$187.90	\$208.56
Trailer Park First Unit	\$125.33	\$158.54	\$200.55	\$222.61	\$247.10
Each Additional Unit	\$125.33	\$158.54	\$200.55	\$222.61	\$247.10
Motel/Hotel Units	\$30.46	\$38.53	\$48.74	\$54.10	\$60.05
Restaurants/Taverns	\$283.00	\$358.00	\$452.87	\$502.68	\$557.98
Laundries and Laundromats					
First Washer	\$125.33	\$158.54	\$200.55	\$222.61	\$247.10
Each Additional Washer	\$19.44	\$24.59	\$31.11	\$34.53	\$38.33

Service	Eff. 01/01/2011 City Sewer Rates	Eff. 01/01/2012 City Sewer Rates	Eff. 01/01/2013 City Sewer Rates	Eff. 01/01/2014 City Sewer Rates	Eff. 01/01/2015 City Sewer Rates
Large Business					
Domestic Sewage Only					
Any Business > 15 Employees	\$8.51	\$10.77	\$13.62	\$15.12	\$16.78
Schools, per Employees and Students (School In)	\$8.51	\$10.77	\$13.62	\$15.12	\$16.78
Schools, per Building with Employees (School Out)	\$125.33	\$158.54	\$200.55	\$222.61	\$247.10

Note: Industrial rates or rates not covered by this section to be determined by the public works director and approved by the city council.

The rates below are industrial sewer charges beyond simple domestic waste. Industrial rate charges will be calculated as a ratio to the single-family residential rate as established above.

The volume of material accepted under the single-family household rate is as follows:

- 300 gallons per day
- 0.5 pounds of Biological Oxygen Demand (BOD) per day
- 0.5 pounds of Total Suspended Solids (TSS) per day

The equation used to calculate industrial equivalent single-family residential units (ERUs) is as follows:

$$\#ERUs = 0.54 * (\text{Industry Average Annual Flow} / 300 \text{ gpd}) + 0.20 * (\text{Industry Average Annual BOD Loading} / 0.5 \text{ lbs/day}) + 0.26 * (\text{Industry Average TSS Loading} / 0.5 \text{ lbs/day})$$

The industry will be required to submit monthly flow records and quarterly BOD/TSS loading data. Industrial waste flows and loadings will be verified by city staff and the monthly fee will be calculated.

(1) In the event that new construction, remodeling, annexations or change of classification not listed in the preceding sections arise, the sewer connection charges and nonservice charges shall be determined by the director of public works and approved by the city council. These charges shall be based on current rates and policies. In no case will the monthly service charge to any structure be less than \$9.50.

(2) There is established the industrial rate for sewage treatment for Pendleton Woolen Mills

facility, with the current monthly service fee to be calculated and paid monthly, based upon the average monthly flow divided by 300 gallons to establish the equivalent domestic unit (EDU) times the current single-family rate.

There are other conditions of the wastewater treatment facility by Pendleton Woolen Mills, which are outlined and attached to Ordinance 1428 in Exhibit B, which is incorporated herein by this reference.

The average monthly flow will be established using the Pendleton Woolen Mills monthly Discharge Monitoring Report (DMR). Pendleton is to submit a copy of the DMR report at the same time it is submitted to the state. (Ord. 1676 § 1 (Exh. A), 2010; Ord. 1648 § 1 (Exh. A), 2009; Ord. 1598 § 1 (Exh. A), 2007; Ord. 1581 § 1 (Exh. A), 2007; Ord. 1579 § 1 (Exh. A), 2007; Ord. 1538 § 1, 2005; Ord. 1531 § 1, 2005; Ord. 1502 § 1, 2005; Ord. 1441 § 1, 2002; Ord. 1428 §§ 1, 2, 2001; Ord. 1426 § 2 (Exh. A), 2001; Ord. 1393 § 1 (Exh. A), 2000; Ord. 1347 § 1, 1999; Ord. 1344 § 2, 1999; Ord. 1327 § 1 (Exh. B), 1998; Ord. 1289 § 1 (Exh. A), 1998; Ord. 1273 § 1 (Exh. A), 1997; Ord. 1219 § 1, 1996; Ord. 1194 § 1, 1996; Ord. 1187 § 1, 1995; Ord. 1144 § 1, 1994; Ord. 1121 § 1 (Exh. A), 1993; Ord. 1085 § 1 (Exh. A), 1992; Ord. 1058 § 1, 1991; Ord. 1019 § 1, 1990; Ord. 954 (Exh. A), 1989; Ord. 840 § 1, 1985; Ord. 810 § 1, 1983; Ord. 747 § 1, 1980; Ord. 717 § 1, 1979; Ord. 534 § 1, 1974; Ord. 349 Art. 5 § 2, 1967. Formerly 14.16.020)

3.92.030 Outside city limits.

In all cases where sewer service is provided to customers outside the corporate limits of the city, the charge shall be one and one-half times the schedule for customers within the city limits. (Ord.

1531 § 1, 2005; Ord. 717 § 2, 1979; Ord. 534 § 2, 1974; Ord. 349 Art. 5 § 3, 1967. Formerly 14.16.030)

3.92.040 Discharge of domestic wastes.

There shall be established a fee as follows:

- (1) Seven and one-half cents per gallon for bulk discharge of domestic waste;
- (2) Crew time for testing and inspection will be billed in accordance with the WMC;
- (3) Fifteen percent of the total bill will be charged for billing and administration.

Invoices for service will be issued immediately by the city and will be due 15 days after the date of the invoice. The city reserves the right to reject any load of domestic waste. (Ord. 1531 § 1, 2005; Ord. 1290 § 1 (Exh. A), 1998; Ord. 1140 § 1, 1994; Ord. 534 § 3, 1974; Ord. 349 Art. 5 § 4, 1967. Formerly 14.16.040)

3.92.050 Sewer line extensions.

(1) In the event the need arises from main-line extensions or lateral installations of sewer line, applications shall be made in writing to the director. The charge shall be as set forth in WMC 3.92.010 or equal to the proportionate share of the installation charge for each building or lot served plus interest at six percent per annum from the time of installation until so served, whichever is greater, with the exception that in the case of a single-family residential lot(s), where sewer mains have been previously installed, the frontage charges shall be calculated on the lot line generally parallel to the existing sewer line to which the actual connection is made.

(2) Anyone connecting to a main-line extension or lateral installation which was constructed after the effective date of the ordinance codified in this chapter shall pay a latecomer charge computed in accordance with the formula set forth in subsection (1) of this section.

(3) Design, engineering and installation of sewer line extensions shall be under the direction of the director, and shall conform to the standard specifications for municipal public works construction adopted by the city. (Ord. 1531 § 1, 2005; Ord. 1344 § 2, 1999; Ord. 1140 § 1, 1994; Ord. 1098 § 1 (Exh. A), 1993; Ord. 816 § 2, 1983; Ord. 623 § 1, 1977; Ord. 589 § 1, 1976; Ord. 486 § 1,

1972; Ord. 349 Art. 5 § 5, 1967. Formerly 14.16.050)

3.92.055 Sewer system construction plans – Review, inspection and fees.

In cases where construction of sewer system improvements are part in parcel of a subdivision or any other development, construction plans stamped by a registered engineer must be submitted to the director for review and approval in accordance with city standards and specifications. Four copies of such plans shall be submitted to the director with the following fees for plan review, approval and construction inspection by water department personnel:

Base fee: \$250.00;
Additional fees, five lots and more: \$50.00 per lot.

(Ord. 1531 § 1, 2005; Ord. 1140 § 1, 1994. Formerly 14.16.055)

3.92.060 Connection charges payable when and refunds.

All connection charges specified in this chapter shall be due and payable upon the date of application for sewerage service. No permit to connect to the sanitary sewerage system shall be granted until the connection charge established above has been paid. In the event the city receives connection charges due to mistake, error or misunderstanding, the same shall be refunded only by council action. (Ord. 1531 § 1, 2005; Ord. 685 § 1, 1978; Ord. 349 Art. 6 § 1, 1967. Formerly 14.16.060)

3.92.065 Latecomer charges for sewer or water main or lateral line extension.

(1) When a sewer or water main or lateral line is extended in accordance with the city's water and sewer plans and the cost is absorbed entirely by the property owner who has requested the hookup to city utilities, then future assessment for hookup to that line shall be paid to the original property owner until such time as the verified cost of extending the line has been repaid, or a period of 10 years has lapsed, whichever shall first occur. After that, all latecomer charges will accrue to the city.

(2) It is specifically understood that only front footage charges shall be used in paying latecomer charges to the property owner.

(3) Further, the charges to the original property owner who installed the line, i.e., the front footage charge, shall also be subtracted from the cost of the original line when computing the amount of late-

comer charges due. (Ord. 1531 § 1, 2005; Ord. 1194 § 1 (Exh. A), 1996; Res. 280 § 1, 1992. Formerly 14.16.065)

3.92.070 Sewer charges.

All charges for sewer shall be due upon receipt and payable at the office of the city clerk following mailing of the sewer bills by the city. All payments and collections for domestic sewer service should be paid into the sewer revenue fund.

In the event that sewer bills are not paid by the last day of the month following billing, the customers failing to pay shall be assessed a late charge of \$10.00 or 10 percent of the past due amount, whichever is greater. If the last day of the month falls on a weekend or holiday, the next business day following will be treated as the last day of the month. (Ord. 1531 § 1, 2005; Ord. 1413 § 1 (Exh. A), 2001; Ord. 505, 1973. Formerly 14.16.070)

3.92.080 Lien on property when.

All rates and charges for sanitary sewerage disposal service furnished, for connection with the sewerage system together with the penalties and interest thereon as provided in this chapter, shall become a lien upon the property to which the sewerage service is furnished or such connection is made, superior to all other liens or encumbrances except those for general taxes and special assessments. The sewage lien provided herein shall be effective for a period of one year of delinquent service charges without the necessity of any writing or recording of the lien with the county auditor. Enforcement of the lien or liens shall be in the manner provided by law for enforcement of same. (Ord. 1549 § 1 (Exh. A), 2006; Ord. 1531 § 1, 2005; Ord. 376 § 1, 1968; Ord. 349 Art. 7 § 1, 1967. Formerly 14.16.080)

3.92.090 Water service cut off for delinquency.

Pursuant to RCW 35.67.290, the city, in addition to the other remedies set forth, may cut off monthly water service to any premises for which a sewer charge is delinquent or when the connection charge has not been paid and to any premises which have not connected to the sewer system after having been given the notice required in WMC 14.12.010. (Ord. 1531 § 1, 2005; Ord. 376 § 2, 1968; Ord. 349 Art. 7 § 2, 1962. Formerly 14.16.090)

3.92.100 Collection – Disposal of moneys.

The city treasurer shall collect all rates and charges herein provided for and occurring from time to time, and all of such sums when collected shall be paid by the treasurer into the funds of the city known as the water-sewer revenue fund. It is recognized that receipts will be segregated into a “sewer fund” as distinct from the previously created “water fund” for administrative and accounting purposes. (Ord. 1531 § 1, 2005; Ord. 349 Art. 8 § 1, 1967. Formerly 14.16.100)

3.92.120 Charges for replacement of a structure.

In those cases where sewer and water charges have already been paid for on a single unit and said unit is replaced by a single-family structure or a multifamily structure or a commercial unit, the charges will be as follows:

(1) For single-family homes, no additional charges for sewer and water except for the setting of the water meter;

(2) For multifamily structures or commercial units, the charge for sewer will be for one less unit than being constructed, and for water, no charge except for the setting of the meter of the larger service being constructed, in which case, a credit will be given for the existing service; however, if the city has to run a new line for a larger service, then that service will be treated as a new service and full connection charges will be made;

(3) For both water and sewer, no area assessment charge or front footage charge will be made irrespective of use. (Ord. 1531 § 1, 2005; Ord. 760 § 1, 1980. Formerly 14.16.120)

3.92.130 Sewer service modifications.

Any sewer service modifications requested by a property owner (including stormwater and its related facilities) shall be billed by the city on a time and material basis with a minimum charge of \$250.00. (Ord. 1656 § 1 (Exh. A), 2010)

Chapter 3.93

ENGINEERING PLAN REVIEW AND CONSTRUCTION INSPECTION FEES

Sections:

- 3.93.010 Construction plan review required – Plan review and inspection fees.
- 3.93.015 Timing for payment of construction plan review and inspection fees.

3.93.010 Construction plan review required – Plan review and inspection fees.

In cases where construction of water, sewer or storm sewer system improvements are part and parcel of a subdivision or any other development, construction plans stamped by a registered engineer must be submitted to the director for review and approval in accordance with city standards and specifications. The appropriate number of copies of such preliminary plans, as noted in the city standards, shall be submitted to the director for plan review and approval by department personnel or their designees. Plan review and inspection fees are as follows:

Plan review		
• Base fee	\$250.00	Plus cost recovery ¹
• Additional fee	\$50.00/lot ²	
Construction inspection		
• Base fee	\$500.00	Plus cost recovery ¹
• Additional fee	\$100.00/lot ²	

¹Actual cost of consultant review.

²For five or more lots.

(Ord. 1609 § 1 (Exh. A), 2008; Ord. 1534 § 1, 2005; Ord. 1512 § 1, 2005; Ord. 1458 § 1, 2003; Ord. 1140 § 1, 1994. Formerly 13.24.030)

3.93.015 Timing for payment of construction plan review and inspection fees.

(1) Base and Additional Plan Review Fees. Base and additional (in the case of five or more lots) plan review fees are to be paid at the time construction plans are submitted for review.

(2) Nonemployee Consultant Plan Review Charges to the City. Nonemployee consultant plan review charges to the city will be billed to the

applicant. All charges, including consultant plan review costs, shall be paid within 20 days of invoice by the city or prior to the city's release of approved construction plans, whichever is sooner.

(3) Inspection Fees. Base and additional (in case of five or more lots) inspection fees are to be paid when the director of community development approves construction plans for construction, and prior to release of the signed construction plans by the city. Nonemployee consultant inspection costs will be calculated using actual billing rate of the staff for the hours of inspection required. A 15 percent administration fee will be added to the cost of personnel and associated fees paid. All after hours inspections must be prescheduled and will be billed out as noted in this section. The owner/engineer will be notified if the fees for the required inspections exceed the base fees paid. The owner is required to pay for any inspections that exceed the base fee. All inspection fees must be paid in full prior to signing of the final plat. (Ord. 1609 § 1 (Exh. A), 2008; Ord. 1534 § 1, 2005; Ord. 1512 § 1, 2005; Ord. 1458 § 1, 2003; Ord. 1140 § 1, 1994. Formerly 13.24.030)

Chapter 3.94

PUBLIC RIGHT-OF-WAY ACCESS PERMIT REQUEST FEE

Sections:

3.94.010 Issuance of permit – Required fees and inspection.

3.94.010 Issuance of permit – Required fees and inspection.

(1) The director of public works shall not issue a right-of-way permit until the department has conducted an initial field inspection and the applicant has met the conditions of WMC 12.30.020, paid an initial permit fee of \$50.00 to the city, and posted any bond required by other sections of this chapter. In addition to the initial permit fee, the applicant may be required to pay an inspection fee.

(2) All work performed by the permittee within the city's right-of-way shall be inspected by the department of public works. The permittee shall notify the department at least 24 hours in advance of performing the inspection. Inspections may be performed periodically by the city without notice to or permission from the permittee to determine if the construction conforms to appropriate standards.

(3) The permittee will be assessed an inspection fee for performing said inspection or inspections. The fee will be based on the following schedule:

(a) The first \$1,500 value of the proposed construction (as determined by the city) will be covered in the \$50.00 initial permit fee submitted with the application.

(b) For construction valued over \$1,500, the applicant will be required to pay the \$50.00 initial permit fee and two and one-half percent of the value of the construction (as determined by the city).

(4) If a permit expires, for any reason, and the work allowed under the permit is not completed at that time, a new application may be required by the director of public works and a new initial permit fee and, if necessary, inspection fee shall be assessed before work can commence or recommence under a new permit. (Ord. 1532 § 1, 2005; Ord. 1173 § 3, 1995. Formerly 12.30.030)

Chapter 3.95

**MISCELLANEOUS PUBLIC WORKS
DEPARTMENT APPLICATION FEES**

Sections:

- 3.95.010 Road modification request fee.
- 3.95.015 Public right-of-way/easement vacation request fee.
- 3.95.020 Grading permit plan review and inspection fees.
- 3.95.030 Gates and other barriers request fee.

3.95.010 Road modification request fee.

A nonrefundable fee of \$250.00 shall be submitted with a road modification application request. (Ord. 1535 § 1, 2005)

3.95.015 Public right-of-way/easement vacation request fee.

A nonrefundable fee of \$250.00 plus actual cost to the city for services provided shall be submitted with a public right-of-way/easement vacation request. (Ord. 1535 § 1, 2005)

3.95.020 Grading permit plan review and inspection fees.

A nonrefundable application fee identified as follows shall be submitted at the time of a request for a grading permit separately from construction plan review for new or expansion to existing developments:

50 cubic yards or less	No Fee
51 to 100 cubic yards	\$100.00
101 to 1,000 cubic yards	\$100.00 + \$7.00/100 cubic yards over 100
1,001 to 10,000 cubic yards	\$195.00 + \$15.00/1,000 cubic yards over 1,000
10,001 to 100,000 cubic yards	\$300.00 + \$25.00/10,000 cubic yards over 10,000
100,001 to 200,000 cubic yards	\$400.00 + \$30.00/10,000 cubic yards over 100,000
200,001 cubic yards or more	\$495.00 + \$30.00/10,000 cubic yards over 200,000

(Ord. 1535 § 1, 2005)

3.95.030 Gates and other barriers request fee.

A nonrefundable fee of \$250.00 shall be submitted at the time of an application for gates or other barriers which are designed and constructed on private property and are intended to limit or restrict motor vehicular access to a public street or thoroughfare. This fee shall be in addition to any other development or construction fees for the subject property. (Ord. 1582 § 1 (Exh. A), 2007)

Chapter 3.96**CHANGE FUND**

Sections:

3.96.010 Established.

3.96.010 Established.

There is established in the city of Washougal an aggregate change fund in the sum of \$450.00. The change fund shall be allocated \$150.00 to the finance department, \$150.00 to the planning department and \$150.00 to the police department.

The funds are established for the purpose of making change in each department's day-to-day operations. (Ord. 1575 § 1, 2007)

Chapter 3.97

BUILDING FEES

Sections:

- 3.97.010 Building permit fees.
- 3.97.020 Plumbing permit fees.
- 3.97.030 Mechanical permit fees.
- 3.97.040 Grading plan review fees.
- 3.97.050 Miscellaneous building fees.

3.97.010 Building permit fees.

Total Valuation	Fee
\$1.00 to \$500.00	\$23.50
\$501.00 to \$2,000.00	\$23.50 for the first \$500.00 plus \$3.05 for each additional \$100.00, or fraction thereof, to and including \$2,000.00
\$2,001.00 to \$25,000.00	\$69.25 for the first \$2,000.00 plus \$14.00 for each additional \$1,000.00, or fraction thereof, to and including \$25,000.00
\$25,001.00 to \$50,000.00	\$391.25 for the first \$25,000.00 plus \$10.10 for each additional \$1,000.00, or fraction thereof, to and including \$50,000.00
\$50,001.00 to \$100,000.00	\$643.75 for the first \$50,000.00 plus \$7.00 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00
\$100,001.00 to \$500,000.00	\$993.75 for the first \$100,000.00 plus \$5.60 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00
\$500,001.00 to \$1,000,000.00	\$3,233.75 for the first \$500,000.00 plus \$4.75 for each additional \$1,000.00, or fraction thereof, to and including \$1,000,000.00
\$1,000,001.00 and up	\$5,608.75 for the first \$1,000,000.00 plus \$3.15 for each additional \$1,000.00, or fraction thereof
Other Inspections and Fees:	
	Hourly Charge
1. Inspections outside of normal business hours.....	\$47.00 per hour*
(Minimum charge – two hours)	
2. Investigation/Reinspection fees assessed under provisions of Section 108.8	\$47.00 per hour*
3. Inspections for which no fee is specifically indicated	\$47.00 per hour*
(Minimum charge – one-half hour)	
4. Additional plan review required by changes, additions or revisions to plans	\$47.00 per hour*
5. For use of outside consultants for plan checking and inspections, or both	Actual costs**

*Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost includes supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

**Actual costs include administrative and overhead costs.

Plan review fees are calculated at 65 percent of the building permit fee.
(Ord. 1604 § 1 (Exh. A), 2008)

3.97.020 Plumbing permit fees.

Permit Issuance	Fee
For issuing each permit	\$25.40
For issuing each supplemental permit	\$12.70

Unit Fee Schedule (in addition to items above)	Fee
For each plumbing fixture on one trap or a set of fixtures on one trap (including water, drainage piping and backflow protection therefor)	\$8.89
For each building sewer and each trailer park sewer	\$19.05
Rainwater systems – per drain (inside building)	\$8.89
For each cesspool (where permitted)	\$31.25
For each private sewage disposal system	\$50.80
For each water heater and/or vent	\$8.89
For each gas-piping system of one to five outlets	\$6.35
For each additional gas-piping system outlet, per outlet	\$1.27
For each industrial waste pretreatments interceptor including its trap and vent, except kitchen-type grease interceptors functioning as fixture traps	\$8.89
For each installation, alteration or repair of water piping and/or water treating equipment, each	\$8.89
For each repair or alteration of drainage or vent piping, each fixture	\$8.89
For each lawn sprinkler system on any one meter including backflow protection devices	\$8.89
For atmospheric-type vacuum breakers not included in above item:	
1 to 5	\$6.35
Over 5, each	\$1.27
For each backflow protective device other than atmospheric-type vacuum breakers:	
2 inch (51 mm) diameter	\$8.89
Over 2 inch (51 mm) diameter	\$19.05
For each graywater system	\$50.80
For initial installation and testing of a reclaimed water system	\$38.10
For each annual cross-connection testing of a reclaimed water system (excluding initial test)	\$38.10*
For each medical gas-piping system serving one to 5 inlet(s)/outlet(s) for a specific gas	\$63.50
For each additional medical gas inlet(s)/outlet(s)	\$6.35

Other Inspections	Fee
Inspections outside of normal business hours	\$38.10*
Reinspection fee	\$38.10*
Inspection for which no fee is specifically indicated	\$38.10*
Additional plan review required by changes, additions or revisions to approved plan (minimum charge – one-half hour)	\$38.10*

*Per hour for each hour worked or the total hourly cost to the jurisdiction, whichever is greater. This cost shall include supervision, overhead, equipment, hourly wages and fringe benefits for all the employees in the inspection or review process.

(Ord. 1604 § 1 (Exh. A), 2008)

3.97.030 Mechanical permit fees.

Permit Issuance	Fee
For the issuance of each permit	\$23.50
For the issuance of each supplemental permit for which the original permit has not expired, been canceled or finalized	\$7.25
Unit Fee Schedule	Fee
Furnaces	
For the installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance, up to and including 100,000 Btu/h (29.3 kW)	\$14.80
For the installation or relocation of each forced-air or gravity-type furnace or burner, including ducts and vents attached to such appliance, over 100,000 Btu/h (29.3 kW)	\$18.20
For the installation or relocation of each floor furnace, including vent	\$14.80
For the installation or relocation of each suspended heater, recessed wall heater or floor-mounted unit heater	\$14.80
Appliance Vents	
For the installation, relocation, or replacement of each appliance vent installed and not included in an appliance permit	\$7.25
Repairs or Additions	
For the repair of, alteration of, or addition to each heating appliance, refrigeration unit, cooling unit, absorption unit, or each heating, cooling, absorption or evaporative cooling system, including installation of controls regulated by the Mechanical Code	\$13.70
Compressors and Absorption Systems	
For the installation or relocation of each compressor to and including three horsepower (10.6 kW), or for each absorption system to and including 100,000 Btu/h (29.3 kW)	\$14.70
For the installation or relocation of each compressor over three horsepower (10.6 kW) to and including 15 horsepower (52.7 kW), or for each absorption system over 100,000 Btu/h (29.3 kW) to and including 500,000 Btu/h (146.6 kW)	\$27.15
For the installation or relocation of each compressor over 15 horsepower (52.7 kW) to and including 30 horsepower (105.5 kW), or for each absorption system over 500,000 Btu/h (146.6 kW) to and including 1,000,000 Btu/h (293.1 kW)	\$37.25
For the installation or relocation of each compressor over 30 horsepower (105.5 kW) to and including 50 horsepower (176 kW), or for each absorption system over 1,000,000 Btu/h (293.1 kW) to and including 1,750,000 Btu/h (512.9 kW)	\$55.45
For the installation or relocation of each compressor over 50 horsepower (176 kW), or for each absorption system over 1,750,000 Btu/h (512.9 kW)	\$92.65
Air Handlers	
For each air-handling unit to and including 10,000 cubic feet per minute (4,720 L/s), including ducts attached thereto	\$10.65
Note: This fee does not apply to an air-handling unit which is a portion of a factory-assembled appliance, cooling unit, evaporative cooler or absorption unit for which a permit is required elsewhere in the Mechanical Code.	
For each air-handling unit exceeding 10,000 cfm (4,720 L/s)	\$18.10

Unit Fee Schedule	Fee
Evaporative Coolers	
For each evaporative cooler other than portable type	\$10.65
Ventilation and Exhaust	
For each ventilation fan connected to a single duct	\$7.25
For each ventilation system which is not a portion of heating or air-conditioning system authorized by a permit	\$10.65
For each installation of each hood which is served by mechanical exhaust, including the ducts for such hood	\$10.65
Incinerators	
For the installation or relocation of each domestic-type incinerator	\$18.20
For the installation or relocation of each commercial-type or industrial-type incinerator	\$14.50
Miscellaneous	
For each appliance or piece of equipment regulated by the Mechanical Code but not classed in other appliance categories, or for which no other fee is listed in the table	\$10.65

(Ord. 1604 § 1 (Exh. A), 2008)

3.97.040 Grading plan review fees.

50 cubic yards (38.2 m ³) or less	No fee
51 to 100 cubic yards (40 m ³ to 76.5 m ³)	\$23.50
101 to 1,000 cubic yards (77.2 m ³ to 764.6 m ³)	\$37.00
1,001 to 10,000 cubic yards (765.3 m ³ to 7,645.5 m ³)	\$49.25
10,001 to 100,000 cubic yards (7,646.3 m ³ to 76,455 m ³) – \$30.00 for the first 10,000 cubic yards (7,645.5 m ³), plus \$15.00 for each additional 10,000 cubic yards (7,645.5 m ³) or fraction thereof	
100,001 to 200,000 cubic yards (76,456 m ³ to 152,911 m ³) – \$165.00 for the first 100,000 cubic yards (76,455 m ³), plus \$9.00 for each additional 10,000 cubic yards (7,645.5 m ³) or fraction thereof	
200,001 cubic yards (152,912 m ³) or more – \$255.00 for the first 200,000 cubic yards (152,911 m ³), plus \$4.50 for each additional 10,000 cubic yards (7,645.5 m ³) or fraction thereof	

Other Fees	
Additional plan review required by changes, additions or revisions to approved plans (minimum charge – one-half hour)	\$47.00 per hour*

*Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost includes supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

Table 3 – Grading Permit Fees¹	
50 cubic yards (38.2 m ³) or less	\$15.00
51 to 100 cubic yards (40 m ³ to 76.5 m ³)	\$22.50
101 to 1,000 cubic yards (77.2 m ³ to 764.6 m ³) – \$22.50 for the first 100 cubic yards (76.5 m ³), plus \$10.50 for each additional 100 cubic yards (76.5 m ³) or fraction thereof	

Table 3 – Grading Permit Fees¹ (Continued)	
1,001 to 10,000 cubic yards (765.3 m ³ to 7,645.5 m ³) – \$117.00 for the first 1,000 cubic yards (764.6 m ³), plus \$9.00 for each additional 1,000 cubic yards (764.6 m ³) or fraction thereof	
10,001 to 100,000 cubic yards (7,646.3 m ³ to 76,455 m ³) – \$198.00 for the first 10,000 cubic yards (7,645.5 m ³), plus \$40.50 for each additional 10,000 cubic yards (7,645.5 m ³) or fraction thereof	

¹The fee for a grading permit authorizing additional work to that under a valid permit shall be the difference between the fee paid for the original permit and the fee shown for the entire project.

Other Inspections and Fees	
Inspections outside of normal business hours (minimum charge – two hours)	\$47.00 per hour*
Reinspection fees assessed under provisions of Section 108.8	\$47.00 per hour*
Inspections for which no fee is specifically indicated (minimum charge – one-half hour)	\$47.00 per hour*

*Or the total hourly cost to the jurisdiction, whichever is the greatest. This cost includes supervision, overhead, equipment, hourly wages and fringe benefits of the employees involved.

(Ord. 1604 § 1 (Exh. A), 2008)

3.97.050 Miscellaneous building fees.

Permit Type	Fee
Residential Demolition	\$25.00
Commercial Demolition – per commercial structure	\$50.00
Manufactured/Modular (Chassis Construction Only) Placement Permit – per unit	\$100.00
Occupancy Inspection	\$50.00
Duplicate Permit	\$25.00
Duplicate House Plans	\$35.00
Same-As Plan Review	\$200.00
Sign Permit Fees Based Upon Table 3-B Current Edition	Valuation based
Sign Plan Review Fee	65% of the sign permit fee
State Building Code Fee – per single-family residence – in accordance with RCW 19.27.085	\$4.50
State Building Code Fee – per multifamily residence – for every unit except the first unit which will be \$4.50	\$2.00
Roofing Permit – Dimensional Shingle	\$60.00
Roofing Permit – Shake	\$100.00
Roofing Permit – Tile/Concrete	\$125.00
Roofing Permit – Standard 3-Tab/Architectural	\$40.00
Additional Trip Fee	\$50.00

(Ord. 1604 § 1 (Exh. A), 2008)

Chapter 3.98

FIRE DEPARTMENT FEES

Sections:

3.98.010 Fire code permit, plan review and inspection fees.

3.98.010 Fire code permit, plan review and inspection fees.

Per Section 105.7 of the International Fire Code, a permit fee shall be assigned. See table below.

Fees based upon a \$60.00 hour rate.

Fire and Life Safety	Review	Inspection
A, B, E, F, M, R occupancies 0 – 1,000 square feet	\$60.00	\$40.00
A, B, E, F, M, R occupancies 1,001 – 5,000 square feet	\$80.00	\$60.00
A, B, E, F, M, R occupancies 5,001 – 10,000 square feet	\$100.00	\$80.00
A, B, E, F, M, R occupancies 10,001 – 40,000 square feet	\$150.00	\$100.00
Each additional 40,000 square feet	\$150.00	\$100.00
Portable classrooms	\$40.00	\$40.00
H-1, H-2, H-3 occupancy	\$150.00	\$120.00
H-4, H-5, H-6 occupancy	\$100.00	\$80.00
I occupancy	\$125.00	\$75.00
R occupancy	\$125.00	\$75.00

Building Construction/Change in Use/Special or Temporary Use	Review	Inspection
Building construction/change in use		
1 – 10,000 square feet	\$100.00	
Each additional 10,000 square feet	\$50.00	
Use of building or structure for temporary or special use	\$100.00	\$75.00

Fire Protection Systems and Equipment	Review	Inspection
Fire pumps and private or dedicated fire hydrant systems	\$125.00	\$100.00
Automatic sprinkler systems		
13 D system (single-family) installation or revision	\$50.00	\$80.00
Other system – per riser	\$160.00	\$80.00
System revision > 5 heads	\$60.00	\$60.00
Review for system adequacy or change		
Standpipe systems	\$80.00	\$60.00
Commercial cooking protection	\$80.00	\$60.00
Other extinguishing system	\$125.00	\$100.00
Smoke removal system	\$125.00	\$100.00
Fire alarm systems		
New system installation or revision to an existing system	\$80.00	\$60.00
\$2.00 per device		
Each additional zone	\$40.00	\$20.00

Special Process and Equipment	Review	Inspection
Application of flammable/combustible finishes		
Application of flammable/combustible finishes including dip tank operations and application of combustible powders	\$80.00	\$60.00
Dip tanks, listed spray booths	\$80.00	\$60.00
Unlisted spray booths	\$120.00	\$80.00
Organic peroxides and coatings and dual-component coatings	\$20.00	\$80.00
Semiconductor fabrication		
Semiconductor fabrication using HPM each process	\$250.00	\$105.00
Special tool, machinery or equipment used in fabrication of each tool	\$125.00	\$105.00
Commercial drying ovens	\$80.00	\$60.00
Refrigeration systems	\$150.00	\$80.00

Special Hazards	Review	Inspection
Compressed gasses		
In excess of exempt amounts	\$80.00	\$60.00
Cryogenic system, process or product		
Each system, process or product	\$60.00	\$60.00
Each tank or vessel	\$30.00	\$25.00
Explosive materials		
Storage of black or smokeless powder, small arms ammunition, percussion caps and primers for consumer consumption	\$80.00	\$60.00
Manufacture, assembly, testing of ammunition, fireworks, blasting agents and other explosives or explosive material	\$80.00	\$60.00
Other storage, use, handling or demolition of explosives or explosive material	\$250.00	\$80.00
Blast permit	\$500.00	\$100.00
Fireworks		
Rental stand	\$100.00	
Display	\$200.00	
Pyrotechnic special effects	\$200.00	\$80.00
Hazardous materials		
Storage tank or vessel installation, removal, abandonment, repair or reline		
First three tanks or vessels	\$80.00	\$100.00
Each additional	\$35.00	\$25.00
Container or portable tank storage	\$100.00	\$80.00
Product piping or vapor recovery – motor fuel dispensing	\$30.00	
Other product piping or vapor recovery – per product	\$60.00	\$100.00
Flammable or combustible mixing, use, dispensing room or area	\$120.00	
Hazardous material recycling systems	\$200.00	\$100.00
Hazardous material storage facility, construction, modification or abandonment	\$200.00	\$100.00
Review of hazardous material inventory statement or management plans	\$120.00	\$100.00
Storage or use or handling of hazardous materials in excess of exempt amounts not listed	\$120.00	\$100.00

Special Hazards (Continued)	Review	Inspection
High-piled combustible storage		
Designated storage area 501 – 2,500 square feet	\$80.00	\$60.00
Designated storage area 2,501 – 12,000 square feet	\$100.00	\$80.00
Designated storage area 12,001 – 20,000 square feet	\$120.00	\$100.00
Designated storage area 20,001 – 300,000 square feet	\$150.00	\$120.00
Each additional 300,000 square feet or portion thereof	\$180.00	\$150.00
Liquefied petroleum gas		
Fixed installation of portable or nonportable tanks > 125 gallons		\$80.00
Dispensing	\$100.00	\$80.00
Storage or display of aerosol products	\$100.00	\$80.00

Additional Reviews Beyond Original Submittals	Review	Inspection
Minor revision to plan previously submitted	\$60.00*	
Significant revision to or resubmittal of plan or review	\$60.00*	
Investigation fee (work started without a permit)	\$60.00*	
Use of outside consultant for plan review and inspections	\$60.00*	
Other plan reviews or permits required by the International Fire Code	\$60.00*	

*per hour charge

Hydrants	Review	Inspection
Verify fire department access for hydrant locations	\$75.00	
Flow test hydrants: 1 – 4 hydrants, \$75.00. Each additional, \$25.00		
Minor remodel (less than \$1,000.00)	\$50.00	
Commercial cooking protection	\$105.00	
Special tool, machinery or equipment used in fabrication of each tool	\$125.00	

(Ord. 1604 § 1 (Exh. B), 2008)

