

*Title 4*

**REVENUE AND FINANCE**

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*Chapter 4.02*

***DEPARTMENT OF REVENUE ACCESS TO TAX INFORMATION***

**Section:**

**4.02.010 Department of Revenue Access to Tax Information – Authorization.**

**4.02.010 Department of Revenue Access to Tax Information – Authorization.**

The Department of Revenue of the State of Washington is hereby authorized to access Pierce County's tax information, as set forth in RCW 82.32.330 and RCW 84.40.340, upon substantially the same conditions as tax information is authorized to be disclosed by the Department of Revenue to Pierce County taxing officials, pursuant to RCW 82.32.330, 84.40.340, and 42.17.310, as each now exists or is hereinafter amended. The Pierce County Executive is authorized to execute agreements on behalf of the Pierce County Assessor-Treasurer and the Director of the Pierce County Department of Budget and Finance with the Department of Revenue, consistent with the access herein granted. Tax information received by Pierce County pursuant to such agreements is exempt from disclosure under the Public Records Act remains privileged and confidential pursuant to RCW 82.32.330. (Ord. 95-12 § 1, 1995)



## *Chapter 4.04*

### **GAMBLING TAX**

#### **Sections:**

- 4.04.010 Definitions.**
- 4.04.020 Tax Levied.**
- 4.04.030 Exemptions From Tax.**
- 4.04.040 Procedure for Payment.**
- 4.04.050 Administration and Collection.**
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- 4.04.070 Penalties and Interest Charges for Late Payment.**
- 4.04.080 Filing Required Before Operation of Taxable Activity.**
- 4.04.090 Filing – New Declaration Necessary After License Expiration, Suspension or Revocation.**
- 4.04.100 Records of Activity Required.**
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- 4.04.130 Tax Separate From License Fee.**
- 4.04.140 Rules and Regulations – Budget and Finance Department to Adopt, Publish and Enforce.**
- 4.04.150 Tax Due Constitutes Debt.**
- 4.04.160 Three-Year Limit on Recovery.**
- 4.04.170 Violations – Penalty.**
- 4.04.180 Severability.**

**Cross-reference: Chapter 9.46 RCW**

#### **4.04.010 Definitions.**

For the purpose of this Chapter, the words and terms used shall have the same meaning each has under Chapter 218, Laws of 1973, 1st Extraordinary Session and RCW Chapter 9.46, each as amended, and under the rules of the Washington State Gambling Commission, WAC Chapter 230, unless otherwise specifically provided or as the context in which they are used clearly indicates that they be given some other meaning. (Prior Code § 9.08.010)

#### **4.04.020 Tax Levied.**

There is levied upon all persons, associations and organizations conducting or operating within Pierce County any of the activities listed in this Section, a tax in the following amounts to be paid to the County:

- A. Bingo and raffles in the amount of 5 percent of the gross revenue received therefrom less the amount paid for or as prizes;
- B. Pulltabs in the amount of 5 percent of the gross receipts directly from the operation of the pulltabs themselves. Beginning January 1, 1998, pulltabs shall be taxed in the amount of 2 percent of the gross receipts directly from the operation of the pulltabs themselves;

- C. Punchboards in the amount of 3 percent of the gross receipts from punchboard activities. Beginning January 1, 1998, punchboards shall be taxed in the amount of 2 percent of the gross receipts from punchboard activities;
  - D. Card playing in the amount of 20 percent of the gross receipts received as fees charged persons for the privilege of playing in card games. Beginning January 1, 1998, card playing shall be taxed in the amount of 10 percent of the gross receipts received as fees charged persons for the privilege of playing in card games;
  - E. Amusement games only to the extent of an amount sufficient to pay the actual costs of enforcement of the provisions of this Chapter, and in no event shall such taxation exceed 2 percent of the gross revenue therefrom, less the amount paid for or as prizes.
- (Ord. 2000-15 § 1, 2000; Ord. 96-113S2 § 1, 1997; Ord. 92-91 § 2, 1992; Prior Code § 9.08.020)

**4.04.030 Exemptions From Tax.**

No tax shall be imposed under the authority of this Chapter on bingo, raffles or amusement games when such activities, or any combination thereof, are conducted by any bona fide charitable or nonprofit organization as defined in RCW 9.46.020(3), and which organization has no paid operating or management personnel and has gross income from such activities not exceeding \$5,000.00 per year less the amount paid for or as prizes. (Prior Code § 9.08.025)

**4.04.040 Procedure for Payment.**

The taxes imposed under this Chapter shall be due and payable in monthly installments and remittance therefor shall be made on or before the 15th day of the month next succeeding the end of the monthly period in which the tax accrued. The taxpayer shall, on or before the 15th day of said month, make out a return on such forms and setting forth such information as the Pierce County Budget and Finance Department may require showing the amount of the tax for which he is liable for the preceding monthly period, sign and transmit the same to the Budget and Finance Department together with a remittance for such amount, provided:

- A. Whenever any person, association or organization taxable under this Chapter conducting or operating a taxable activity on a regular basis terminates the business, sells out or otherwise disposes of its business, any tax due under this Chapter shall become due and payable and such taxpayer shall within ten days thereafter make a return and pay the tax due.
- B. Whenever it appears to the Budget and Finance Department that the collection of taxes from any person, association or organization may be in jeopardy, the Budget and Finance Department after not less than ten days notice to the taxpayer, is authorized to require that the taxpayer remit taxes and returns at such shorter intervals than monthly as the Budget and Finance Department shall deem appropriate under the circumstances.

(Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.030)

**4.04.050 Administration and Collection.**

Administration and collection of the various taxes imposed by this Chapter shall be the responsibility of the Budget and Finance Department. The taxpayer shall be required to swear and affirm by signature that the information given in the return is true, accurate and complete under penalty of perjury. The Budget and Finance Department is authorized but not required to mail to taxpayers forms for returns. Failure of the taxpayer to receive such a form shall not excuse the taxpayer from making the return and timely paying all taxes due. The Budget and

Finance Department shall make forms available to the public in reasonable numbers in the Budget and Finance office during regular business hours. Along with the tax remittance and return form for each month ending a calendar quarter year, each taxpayer shall submit to the Budget and Finance Department a copy of his quarterly report to the Washington State Gambling Commission required by WAC 230-08 as now or hereafter amended. (Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.040)

**4.04.060 Terms of Acceptance of Payment.**

Taxes payable under this Chapter shall be remitted to the Budget and Finance Department 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 a draft or check the tax shall not be deemed paid until the draft or check is accepted in the usual course of business. Nor shall the acceptance of any sum of the Budget and Finance Department be an acquittance or discharge of the tax unless the amount paid is the full amount due. The return and copy of the quarterly report to the Washington State Gambling Commission shall be filed with the Budget and Finance Department after notation of that office upon the return of the amount actually received. (Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.050)

**4.04.070 Penalties and Interest Charges for Late Payment.**

- A. If full payment of any tax or fee due under this Chapter is not received by the Budget and Finance Department on or before the date due, there shall be added to the amount due a penalty fee as follows:
  - 1. One through ten days late: 10 percent;
  - 2. Eleven through twenty days late: 15 percent of tax due;
  - 3. Twenty-one through thirty days late: 20 percent of tax due;
  - 4. Thirty-one through sixty days late: 25 percent of tax due.
- B. In addition to the penalty set out in subsection A. of this Section, the Budget and Finance Department shall charge the taxpayer interest for all taxes and fees due at the rate of 1 percent per month or portion thereof that the amounts are past due. 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 a criminal violation of this Section.

(Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.060)

**4.04.080 Filing Required Before Operation of Taxable Activity.**

In order that the County may identify those persons who are subject to taxation under this Chapter, each person, association or organization shall file with the Budget and Finance Department a sworn declaration of intent to conduct an activity taxable under this Chapter upon a form to be prescribed by the Budget and Finance Department together with a copy of the license issued therefor by the Washington State Gambling Commission. The filing shall be made not later than 15 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 taxing Chapter only. Failure to timely file shall not excuse any person, association or organization from tax liability. (Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.070)

**4.04.090 Filing – New Declaration Necessary After License Expiration, Suspension or Revocation.**

A new declaration of intent to conduct or operate any of the activities taxable under this Chapter shall be required prior to the recommencement of the activity following the expiration, suspension or revocation of any license previously issued by the Washington State Gambling Commission in the same manner as described in Section 4.04.080. (Prior Code § 9.08.080)

**4.04.100 Records of Activity Required.**

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 under this Chapter 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 WAC 230-08 and the United States Internal Revenue Service respecting taxation shall be kept and maintained for the period required by those agencies. 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 during normal business hours with or without notice at the place where such records are kept on demand by the Budget and Finance Department, the Prosecuting Attorney or the Auditor or their designees for the purpose of enforcing the provisions of this taxing Chapter. Failure of a taxpayer to keep books and records as required by this Section shall be a bar to contesting the assessment of taxes as estimated by the Budget and Finance Department. 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 above state officials or their designees 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 above officials that he do so; or
- B. Bear the actual cost of inspection by the above officials or their designees at the location where such books, records or items are located, provided that a taxpayer choosing to bear these costs shall pay in advance to the above-stated officials or their designees the estimated costs thereof, including, but not limited to, round trip fare by the most rapid means, lodging, meals and incidental expenses; the actual amount due or to be refunded for expenses shall be determined following said examination of the records.

(Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.090)

**4.04.110 Overpayments and Underpayments – Refunds and Penalties.**

If upon application by a taxpayer for a refund or for an audit of his records or upon any examination of the returns or records of any taxpayer it is determined by the Budget and Finance Department that within three years immediately preceding receipt by the Budget and Finance Department of the application by the taxpayer for a refund or an audit in the absence of such an application within the three years immediately preceding the commencement by the Budget and Finance Department of such examination:

- A. A tax or other fee has been paid in excess of that properly due, the total excess paid over all amounts due to the County within such period of three years shall be credited to the taxpayers's account or shall be refunded to the taxpayer at the taxpayer's option. No refund or credit shall be allowed with respect to the Budget and Finance Department for more than three years before the date of such application for examination.

- B. 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 Budget and Finance Department shall mail a statement by certified mail to the taxpayer showing the balance due including the tax amount of the penalty, assessments and fees, and it shall be a separate additional violation of this Chapter if a taxpayer fails to make a payment in full within ten calendar days of such mailing.

(Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.100)

**4.04.120 Failure of Taxpayer to File Return – Budget and Finance Department Authorized to Set Tax Due.**

If any taxpayer fails, neglects or refuses to make and file his return as and when required under this Chapter, the Budget and Finance Department 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 certified mail to notify such taxpayer of the amount so determined, which amount shall thereupon become the tax penalty and/or interest and shall become immediately due and payable. (Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.110)

**4.04.130 Tax Separate From License Fee.**

The tax levied in this Chapter shall be additional to any license fee or tax imposed or levied under any law or any other resolution of the County except as otherwise expressly provided in this Chapter. (Prior Code § 9.08.120)

**4.04.140 Rules and Regulations – Budget and Finance Department to Adopt, Publish and Enforce.**

The Budget and Finance Department shall have the power and it shall be its duty from time to time to adopt, publish and enforce rules and regulations not inconsistent with this Chapter or with superior law for the purposes of carrying out the provisions hereof and it shall be unlawful to violate or fail to comply with any such rule or regulations. (Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.130)

**4.04.150 Tax Due Constitutes Debt.**

Any tax due and unpaid under this Chapter and all penalties or fees shall constitute a debt to Pierce County, a legal subdivision of the State of Washington, 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. (Prior Code § 9.08.140)

**4.04.160 Three-Year Limit on Recovery.**

The right of recovery by the County from the taxpayer for any tax provided under this Chapter shall be outlawed after the expiration of three calendar years from the date said tax became due. The right of recovery against the County because of overpayment of tax by any taxpayer shall be outlawed after the expiration of three calendar years from the date such payment was made. (Prior Code § 9.08.150)

**4.04.170 Violations – Penalty.**

Any person violating or failing to comply with any of the provisions of this Chapter or any lawful rule or regulation adopted by the Budget and Finance Department pursuant thereto and upon conviction thereof shall be punished by a fine in a sum not to exceed \$300.00 or by imprisonment in the Pierce County Jail for a term not exceeding 90 days or by both such fine and imprisonment. Any taxpayer who engages in or carries on any gambling activities subject to a

tax under this Chapter without having complied with the provisions of this Chapter shall be guilty of a violation of this Chapter for each day in which the gambling activity is carried on. (Ord. 84-16 § 1 (part), 1984; prior Code § 9.08.160)

**4.04.180 Severability.**

If any provision of this Chapter or its application to any person or circumstance is held invalid, the remainder of the Chapter or the application of the provision to other persons or circumstances shall not be affected. (Ord. 89-155 § 6, 1989)

## *Chapter 4.08*

### ***HARVESTERS OF TIMBER – EXCISE TAX***

#### **Sections:**

- 4.08.010 Tax Imposed.**
- 4.08.020 Determination of Tax.**
- 4.08.030 Administration and Collection.**
- 4.08.040 Timber Tax Account.**
- 4.08.050 Contract With Department of Revenue.**
- 4.08.060 Agreement to Inspection of Records.**
- 4.08.070 Effective Date.**

#### **4.08.010 Tax Imposed.**

There is imposed and shall be collected, on and after January 1, 2005, an excise tax on every person in the County engaging in business as a harvester as defined by RCW 84.33.035. The tax shall be paid, collected and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by RCW 84.33.086. (Ord. 2004-124 § 2 (part), 2004; Ord. 89-218 § 1 (part), 1990; Ord. 84-113 § 1, 1984)

#### **4.08.020 Determination of Tax.**

The tax shall be equal to the stumpage value of the timber, as defined in RCW 84.33.035, harvested from privately owned land within the County, multiplied by a rate of 4 percent, and harvested from publicly owned land within the County, multiplied by the following rates:

- A. For timber harvested January 1, 2005, through December 31, 2005, 1.2 percent;
- B. For timber harvested January 1, 2006, through December 31, 2006, 1.5 percent;
- C. For timber harvested January 1, 2007, through December 31, 2007, 1.8 percent;
- D. For timber harvested January 1, 2008, through December 31, 2008, 2.1 percent;
- E. For timber harvested January 1, 2009, through December 31, 2009, 2.4 percent;
- F. For timber harvested January 1, 2010, through December 31, 2010, 2.7 percent;
- G. For timber harvested January 1, 2011, through December 31, 2011, 3.1 percent;
- H. For timber harvested January 1, 2012, through December 31, 2012, 3.4 percent;
- I. For timber harvested January 1, 2013, through December 31, 2013, 3.7 percent;
- J. For timber harvested January 1, 2014, and thereafter, 4.0 percent.

Any harvester, as defined in RCW 84.33.035, incurring less than \$10.00 tax liability in any calendar quarter, is excused from the payment of the tax imposed by Section 4.08.010, but may be required by the Department of Revenue to file a return even though no tax may be due. (Ord. 2004-124 § 2 (part), 2004; Ord. 89-218 § 1 (part), 1990; Ord. 84-113 § 2, 1984)

#### **4.08.030 Administration and Collection.**

The administration and collection of the tax imposed by this Chapter shall be in accordance with the provisions of RCW Chapter 84.33 and all Sections of RCW Chapter 82.32 (as now existing or hereafter amended), except RCW 82.32.045 and 82.32.270, shall apply with reference to the taxes imposed under this Chapter. (Ord. 89-218 § 1 (part), 1990; Ord. 84-113 § 3, 1984)

**4.08.040 Timber Tax Account.**

There is created a County timber tax account for deposit of moneys distributed to the County as provided by RCW 84.33.081(1). (Ord. 89-218 § 1 (part), 1990; Ord. 84-113 § 4, 1984)

**4.08.050 Contract With Department of Revenue.**

The Pierce County Executive is authorized to contract with the Department of Revenue (prior to the effective date of this Chapter) for the administration and collection of the tax imposed by Section 4.08.010 and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed in RCW 84.33.081. The Prosecuting Attorney of the County shall first approve the form and content of the contract. (Ord. 89-218 § 1 (part), 1990; Ord. 84-113 § 5, 1984)

**4.08.060 Agreement to Inspection of Records.**

The County agrees to give to the Department of Revenue such facts and information and to permit the Department to inspect its records in connection with the imposition, collection and administration of the tax imposed by Section 4.08.010, as may be necessary to permit the County to obtain facts and information from, and inspect the records of, the Department of Revenue to facilitate the administration of the tax and insure the correct distribution of its proceeds as provided by RCW Chapter 84.33. (Ord. 89-218 § 1 (part), 1990; Ord. 84-113 § 6, 1984)

**4.08.070 Effective Date.**

This Chapter shall take effect January 1, 2005. (Ord. 2004-124 § 2 (part), 2004; Ord. 89-218 § 1 (part), 1990; Ord. 84-113 § 9, 1984)

## *Chapter 4.12*

### *LEASEHOLD EXCISE TAX*

#### **Sections:**

- 4.12.010 Levy of Tax.**
- 4.12.020 Rate of Tax.**
- 4.12.030 Tax Credit Allowed.**
- 4.12.040 Administration and Collection.**
- 4.12.050 Exemptions.**
- 4.12.060 Inspection of Records.**
- 4.12.070 Severability.**

**Cross-references: Chapter 82.29A RCW; RCW 82.32.330**

#### **4.12.010 Levy of Tax.**

There is levied and shall be collected a leasehold excise tax on and after January 1, 1976, upon the act or privilege of occupying or using publicly owned real or personal property within the County through a "leasehold interest" as defined by Section 2, Chapter 61, Laws of 1975-76, Second Extraordinary Session (referred to in this Chapter as 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. (Prior Code § 9.10.010)

#### **4.12.020 Rate of Tax.**

The rate of the tax imposed by Section 4.12.010 shall be 6 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:

- A. With respect to a leasehold interest arising out of any lease or agreement, the terms of which were 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 (1) any leasehold interest arising out of any lease of property covered by the provisions of RCW 28B.20.394 and (2) any lease or agreement including options to renew which extends beyond January 1, 1985, as follows:
  - With respect to taxes due in calendar year 1976, a credit equal to 80 percent of the tax produced by the above rate;
  - With respect to taxes due in calendar year 1977, a credit equal to 60 percent of the tax produced by the above rate;
  - With respect to taxes due in calendar year 1978, a credit equal to 40 percent of the tax produced by the above rate;
  - With respect to taxes due in calendar year 1979, a credit equal to 20 percent of the tax produced by the above rate.
- B. 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 above rate.

(Prior Code § 9.10.020)

**4.12.030 Tax Credit Allowed.**

There shall be allowed against the tax otherwise imposed by this Chapter a credit for the full amount of any leasehold excise tax authorized by Section 4 of the State Act and imposed upon the same taxable event by any city or town. (Prior Code § 9.10.030)

**4.12.040 Administration and Collection.**

The administration and collection of the tax imposed by this Chapter shall be in accordance with the provisions of the State Act. (Prior Code § 9.10.040)

**4.12.050 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 Section 4.12.010. (Prior Code § 9.10.050)

**4.12.060 Inspection of Records.**

The County consents to the inspection of such records as are necessary to qualify the County for inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Prior Code § 9.10.060)

**4.12.070 Severability.**

If any provision of this Chapter or its application to any person or circumstance is held invalid, the remainder of the Chapter or the application of the provision to other persons or circumstances shall not be affected. (Ord. 89-155 § 7, 1989)

*Chapter 4.14*

***CONSERVATION FUTURES PROPERTY TAX LEVY***

**Section:**

**4.14.010 Real Property Tax Levy Imposed.**

**4.14.010 Real Property Tax Levy Imposed.**

Pursuant to RCW 84.34.230, there is hereby imposed a real property tax levy to be applied against all taxable property within Pierce County. The levy shall be applied at a rate of six and one-quarter cents per thousand dollars of assessed valuation. All monies levied pursuant to this tax shall be deposited in the Conservation Futures Fund, PCC 4.48.020 I. (Ord. 92-145 § 1, 1992; Ord. 91-65 § 1, 1991)



## Chapter 4.16

### LODGING FACILITIES EXCISE TAX

#### Sections:

- 4.16.010 Imposition of Special Excise Tax.**
- 4.16.020 Definitions.**
- 4.16.030 Administration – Collection.**
- 4.16.040 Credit.**
- 4.16.050 Taxes Imposed are Additional.**
- 4.16.060 Payment of Taxes – Deduction.**
- 4.16.070 Violations.**
- 4.16.080 Establishment of a Special Fund.**
- 4.16.090 Effective Date of Tax.**
- 4.16.100 Severability.**

#### **4.16.010 Imposition of Special Excise Tax.**

- A. There is imposed a special excise tax of 2 percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, or trailer camp, or the granting of any similar license to use real property, as distinguished from the renting or leasing of real property; provided, that 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 to enjoy the same.
- B. In addition to that tax imposed and levied at subsection 4.16.010 A. above, the Council of Pierce County, acting pursuant to the authority of with the purposes stated at Chapter 483, Washington Laws of 1987, hereby imposes and levies a special excise tax of 2 percent on the sale of or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, or trailer camp, or the granting of any similar license to use real property, as distinguished from the renting or leasing of real property; provided, that 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 to enjoy the same.
- C. The Council of Pierce County, acting pursuant to the authority of and with the purposes stated at Chapter 452, Laws of 1997, Chapter 35, Laws of 1998, and Chapter 67.28 RCW there is imposed an excise tax of 7 percent on the sale or charge made for the furnishing of lodging by a hotel, motel or trailer camp or the granting of any similar license to use real property; provided, that 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 to enjoy the same. This tax is imposed in lieu of the tax imposed pursuant to PCC 4.16.010 A. and B.
- D. Lodging facilities having 25 or fewer units shall be exempt from the collection of 3 percent of the tax imposed under this Chapter.
- E. The tax paid pursuant to this subsection shall be credited against the amount of sales tax due to the State under Chapter 82.08 RCW on the same sale of lodging, but the credit for taxes imposed under this Section shall not exceed 2 percent. The revenue raised pursuant to this subsection shall be used for tourism promotion or funding tourism-related capital facilities.

E. Definitions.

1. "Tourism" as used in this subsection is defined as economic activity resulting from tourists which may include overnight lodgings, meals, gifts, and souvenirs.
2. "Tourism promotion" as used in this subsection means activities and expenditures designed to increase tourism, including but not limited to advertising, publicizing, or otherwise distributing information for the purpose of attracting and welcoming tourists; developing strategies to expand tourism; operating tourism promotion agencies; and funding marketing of special events and festivals designed to attract tourists.
3. "A tourism-related facility" means property with a usable life of three or more years or constructed with volunteer labor, used to support tourism, performing arts or accommodate tourist activities.

G. Whenever the County proposes the imposition of a new tax under Chapter 452, Washington Laws of 1997, an increase in the rate of said tax, the repeal of said tax, or a change in the use of revenue received from said tax, the County shall submit the proposal to the Lodging Tax Advisory Committee (Committee), established pursuant to Chapter 2.93 PCC, for review and comment. The submission shall occur at least 45 days before final action on the proposal by the Council.

The Committee's comments shall be submitted to the Council in a timely manner and shall include an analysis of the extent to which the proposal will accommodate activities for tourists or increase tourism, and the extent to which the proposal will affect the long term stability of the Tourism Promotion and Capital Facilities Fund.

Failure of the Committee to submit comments before final action by the Council on a new proposal shall not prevent the municipality from acting on the proposal. The County is not required to submit an amended proposal to the Committee.

(Ord. 98-100 § 1 (part), 1998; Ord. 97-20S2 § 2 (part), 1997; Ord. 87-158 § 1 (part), 1987; Ord. 81-17 § 2 (part), 1981; prior Code § 9.12.010)

**4.16.020 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 taxes levied herein. (Ord. 87-158 § 1 (part), 1987; Ord. 81-17 § 2 (part), 1981; prior Code § 9.12.020)

**4.16.030 Administration – Collection.**

For the purposes of the tax levied in this Chapter:

- A. The Washington State Department of Revenue is designated as the agent of the County for the purpose of collection and administration.
- B. The administrative provisions contained in RCW 82.08.050 through 82.08.070 and in RCW Chapter 82.32 shall apply with respect to administration and collection by the Department.
- C. All rules and regulations adopted by the Department of Revenue for the administration of RCW Chapter 82.08 are adopted.
- D. The Department is empowered, on behalf of the County, to prescribe such special forms and reporting procedures as the Department may deem necessary.

(Ord. 81-17 § 2 (part), 1981; Res. 21334 § 1 (part), 1979; prior Code § 9.12.030)

**4.16.040 Credit.**

There shall be allowed against the taxes imposed by this Chapter a credit for the full amount of any city tax imposed pursuant to RCW Chapter 67.28 upon the same taxable event upon which a tax is imposed by this Chapter. (Ord. 87-158 § 1 (part), 1987; Ord. 81-17 § 2 (part), 1981; prior Code § 9.12.040)

**4.16.050 Taxes Imposed Are Additional.**

The special excise tax herein levied in this Chapter shall be in addition to any license fee or any tax imposed or levied under any law or any other resolution or ordinance of the County. (Ord. 87-158 § 1 (part), 1987; Ord. 81-17 § 2 (part), 1981; prior Code § 9.12.050)

**4.16.060 Payment of Taxes – Deduction.**

Any seller who is required to collect the special excise tax levied in this Chapter shall pay over such tax to the Washington State Department of Revenue, acting on behalf of the County for the County's account. Tax paid pursuant to the provisions of Section 4.16.010 A. of the Pierce County Code shall be deducted from the amount of tax such seller would otherwise be required to collect and to pay over to the Washington State Department of Revenue under RCW 82.08 as required by the provisions of RCW 67.28.190. The deduction from State taxes under RCW 67.28.190 does not apply to taxes imposed under Section 4.16.010 B. of the Pierce County Code. (Ord. 87-158 § 1 (part), 1987; Ord. 81-17 § 2 (part), 1981; prior Code § 9.12.070)

**4.16.070 Violations.**

Any person, firm, or corporation violating, or failing to comply with any of the provisions of this Chapter or any lawful rule or regulation adopted thereto shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by a fine not to exceed \$500.00, or by imprisonment in the Pierce County Jail for a period of not more than six months or by both such fine and imprisonment. Each separate period, sale or charge for which this Chapter is violated shall be considered a separate offense. (Ord. 87-158 § 1 (part), 1987; Ord. 81-17 § 2 (part), 1981; prior Code § 9.12.090)

**4.16.080 Establishment of a Special Fund.**

- A. There is hereby created a special fund in the treasury of Pierce County to be known as the Stadium, Convention, and Tourist Attraction Facilities Fund. All tax collected pursuant to Pierce County Code Section 4.16.010 A. shall be placed in such fund for the purpose of paying all or any part of the cost of acquisition, construction, or operating of stadium facilities, convention center facilities, or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds issued for the purpose or purposes as specified herein, and additionally to pay for advertising, publicizing, or otherwise distributing information for the purpose of attracting visitors and encouraging tourist expansion, and until withdrawn for use, the monies accumulated in such fund may be invested in interest-bearing securities by the Director of Budget and Finance in any manner authorized by law.

- B. Visitor and Convention Promotion Fund. There is hereby established in the treasury of Pierce County a Special Visitor and Convention Promotions Fund, into which all sums received as a result of the levy under Pierce County Code Section 4.16.010 B. be and shall be paid. Such sums as are deposited in said visitor and convention promotions fund shall be used only for the purpose of visitor and convention promotions and development, and until withdrawn for such use, monies accumulated in such fund may be invested in interest bearing securities by the Director of Budget and Finance in any manner authorized by law.
- C. There is hereby created a special fund in the treasury of Pierce County, effective January 1, 1998, to be known as the Tourism Promotion and Capital Facilities Fund. All funds raised as a result of the excise tax imposed on the sale or charge made for the furnishing of lodging by a hotel, motel or trailer camp pursuant to Pierce County Code Chapter 4.16 shall be placed in such fund effective January 1, 1998, for the purpose of funding tourism promotion or tourism-related capital facilities. Said funds shall be subject to appropriation by the Pierce County Council after considering recommendations made by the Lodging Tax Advisory Committee. Until January 1, 1998, revenue collected pursuant to this Ordinance shall be deposited in existing funds pursuant to PCC 4.16.080 A. and B.

(Ord. 97-20S2 § 1 (part), 1997; Ord. 87-158 § 1 (part), 1987)

**4.16.090 Effective Date of Tax.**

The effective date of the tax herein imposed at subsection 4.16.010 B. shall be November 1, 1987, and such tax shall be due and payable to Pierce County on such date and all days following, to be collected as heretofore provided.

The effective date of the increase in the tax from 4 to 7 percent herein imposed at subsection 4.16.010 C. shall be January 1, 1999, and such tax shall be due and payable to Pierce County on such date and all days following, to be collected as heretofore provided.

(Ord. 98-100 § 1 (part), 1998; Ord. 87-158 § 1 (part), 1987)

**4.16.100 Severability.**

If any provision of this Chapter or its application to any person or circumstance is held invalid, the remainder of the Chapter or the application of the provision to other persons or circumstances shall not be affected. (Ord. 89-155 § 8, 1989)

## *Chapter 4.18*

### ***TOURISM PROMOTION AREA SPECIAL ASSESSMENT***

#### **Sections:**

- 4.18.010 Fee Imposed.**
- 4.18.020 Area Included.**
- 4.18.030 Zones and Special Assessments.**
- 4.18.040 Collection.**
- 4.18.050 Use of Revenues.**
- 4.18.060 Effective Date.**

#### **4.18.010 Fee Imposed.**

Pursuant to RCW 35.101 a special assessment for the furnishing of lodging is imposed on operators of lodging businesses taxable by the state under Chapter 82.08 RCW that have 40 or more lodging units. (Ord. 2009-110s § 1 (part), 2010)

#### **4.18.020 Area Included.**

The area within the TPA includes all of unincorporated Pierce County and the area within the incorporated city limits of the cities of DuPont, Fife, Gig Harbor, Lakewood, Puyallup, Sumner and Tacoma. (Ord. 2009-110s § 1 (part), 2010)

#### **4.18.030 Zones and Special Assessments.**

- A. The Zones and Special Assessments (TPA Special Assessments) to be imposed on the operators of lodging businesses, as defined by RCW 35.101.010(3) and the Interlocal Agreement for Establishment of a Tourism Promotion Area, are as follows:

ZONE A	Tacoma	\$1.50 per occupied room/day
ZONE B	Lakewood, Puyallup	\$1.00 per occupied room/day
ZONE C	DuPont, Fife, Gig Harbor, Sumner, Pierce County	\$0.50 per occupied room/day
ZONE D	Zone D	\$0.00 per occupied room/day

1. **Zone A.** Zone A encompasses those lodging businesses located within the area of the incorporated city limits of the City of Tacoma.
2. **Zone B.** Zone B encompasses those lodging businesses located within the area of the incorporated city limits of Puyallup and Lakewood.
3. **Zone C.** Zone C encompasses all lodging businesses located outside Zones A and B, but within the unincorporated area of Pierce County or within the area of the incorporated city limits of Gig Harbor, DuPont, Fife and Sumner.
4. **Zone D.** Zone D encompasses lodging businesses located within the Tourism Promotion Area, as that term is addressed in WAC 458-20-166 as it presently exists or may be hereinafter amended, other than hotels, motels, and bed and breakfast facilities. Lodging businesses within this zone, as addressed in WAC 458-20-166, would include only:
  - a. Trailer camps and recreational vehicle parks which charge for the rental of space to transients for locating or parking house trailers, campers, recreational vehicles, mobile homes, and tents;

- b. Educational institutions which sell overnight lodging to persons other than students;
  - c. Private lodging houses, dormitories and bunkhouses operated by or on behalf of businesses and industrial firms or schools solely for the accommodation of employees of such firms or students which are not held out to the public as a place where sleeping accommodations may be obtained; and
  - d. Guest ranches or summer camps which, in addition to supplying meals and lodging, offer special recreational facilities and instruction in sports, boating, riding and outdoor living.
- B. The TPA Special Assessments imposed under this section are not a tax on the “sale of lodging” for the purposes of RCW 82.14.410.
- C. The charges imposed under this Section are in addition to the special assessments that may be levied under RCW 35.87A.

(Ord. 2009-110s § 1 (part), 2010)

#### **4.18.040 Collection.**

Pierce County will contract with the Washington State Department of Revenue, pursuant to RCW 35.101.090, who shall administer the TPA Special Assessments authorized under this section and shall deposit the TPA Special Assessments collected into the local tourism promotion account created in the custody of the state treasurer under RCW 35.101.100. The State Treasurer has the authority to distribute the money from the tourism promotion account to Pierce County on a monthly basis. (Ord. 2009-110s § 1 (part), 2010)

#### **4.18.050 Use of Revenues.**

Revenues derived from TPA Special Assessments imposed under this section shall be used only for the following purposes:

- A. The general promotion of tourism within Pierce County as specified in the TPA business plan to be adopted annually; and
- B. The marketing of convention and trade shows that benefit local tourism and the lodging businesses in the Pierce County Tourism Promotion Area; and
- C. The marketing of Pierce County to the travel industry in order to benefit local tourism and the lodging businesses in the Pierce County Tourism Promotion Area; and
- D. The marketing of Pierce County to recruit sporting events in order to promote local tourism and to benefit the lodging businesses and tourism industry within the Pierce County Tourism Promotion Area; and
- E. Direct administration costs associated with management and maintenance of the TPA program, including but not limited to staff costs, public notice advertising, accounting and auditing, as approved by the TPA Hotel Commission and the Pierce County Council, provided no funds will be used for the general operations of the TPA Manager or other costs not directly related to operation of the Tourism Promotion Area.

(Ord. 2009-110s § 1 (part), 2010)

#### **4.18.060 Effective Date.**

The effective date of the special assessment herein imposed at Section 4.18.010 shall be April 1, 2010. (Ord. 2009-110s § 1 (part), 2010)

*Chapter 4.20*

**PROPERTY TAX**

**Sections:**

**ARTICLE I. ASSESSMENT OF REAL AND PERSONAL PROPERTY**

**4.20.010 Assessor-Treasurer to Prepare Statements of Fair and True Value.**

**ARTICLE II. REDUCTION OF ASSESSMENTS – DESTRUCTION OF PROPERTY**

- 4.20.020 Application for Reduction – Eligibility.**
- 4.20.030 Application for Reduction – Procedure.**
- 4.20.040 Duty of Assessor-Treasurer.**
- 4.20.050 Request for Hearing.**
- 4.20.060 Abatement Order or Refund.**

**ARTICLE I. ASSESSMENT OF REAL AND PERSONAL PROPERTY**

**4.20.010 Assessor-Treasurer to Prepare Statements of Fair and True Value.**

- A. The Pierce County Assessor-Treasurer shall each year, upon receipt from the State Department of Revenue of the certificate of the assessed valuation of railroad and/or other companies assessed by the Department and apportioned to the County, distribute the value so certified to the County taxing districts which are entitled to a proportionate value thereof and place the same upon the County assessment rolls.
- B. At this time the County Assessor-Treasurer shall prepare and record statements of the total fair and true value of all taxable real and personal property, including the value of real and personal property assessed and certified to the County Assessor-Treasurer by the State Department of Revenue for each taxing district within or coextensive with the boundaries of the County. The statements of the total fair and true value of all taxable real and personal property within each taxing district shall be compiled from the last completed and balanced assessment rolls of the County preceding the date of preparing such statements.

(Ord. 89-193S § 1 (part), 1990; Ord. 84-54 § 1, 1984; prior Code § 9.18.010)

**ARTICLE II. REDUCTION OF ASSESSMENTS – DESTRUCTION OF PROPERTY**

**4.20.020 Application for Reduction – Eligibility.**

Any owner or contract purchaser of real or personal property which has been placed upon the assessment roll as of January 1 of that year and which is destroyed, in whole or in part, or is in an area that has been declared a disaster area by the Governor and has been reduced in value by more than 20 percent may apply for a reduction of assessment. (Ord. 89-193S § 1 (part), 1990)

**4.20.030 Application for Reduction – Procedure.**

- A. An application for a reduction must be filed within three years of the date of the destruction or reduction in value of real or personal property.
- B. The taxpayer shall notify the Assessor-Treasurer of his or her intention to claim relief in writing, using a form provided by the Assessor-Treasurer and prepared by the State Department of Revenue.

(Ord. 89-193S § 1 (part), 1990)

**4.20.040 Duty of Assessor-Treasurer.**

Within 30 days after receiving a taxpayer's claim, the Assessor-Treasurer shall calculate the amount of reduction, if any, to which the taxpayer may be entitled and shall notify the taxpayer of his or her determination. (Ord. 89-193S § 1 (part), 1990)

**4.20.050 Request for Hearing.**

If the taxpayer disagrees with the determination made by the Assessor-Treasurer, he or she may, within 60 days after receiving a copy of the Assessor-Treasurer's determination, compute and submit his or her own determination, together with a request for a hearing to the County Board of Equalization. (Ord. 2005-69 §1, 2005; Ord. 89-193S § 1 (part), 1990)

**4.20.060 Abatement Order or Refund.**

If an abatement is ordered, the Assessor-Treasurer shall make the necessary adjustments to the assessment and tax rolls, and the necessary entries required by the order in the records of his or her office. If any refund is made, the County's general fund shall be reimbursed from the several taxing districts affected from the next taxes due for distribution to such districts. (Ord. 89-193S § 1 (part), 1990; Res. 17741 § 6, 1975)

## *Chapter 4.24*

### *COUNTY EXCISE TAX ON REAL ESTATE SALES*

#### **Sections:**

- 4.24.010 Imposition of Tax.**
- 4.24.015 Imposition of Additional Tax.**
- 4.24.020 Collection.**
- 4.24.030 Tax is Seller's Obligation – Choice of Remedies.**
- 4.24.040 Tax as a Lien – Foreclosure.**
- 4.24.050 Payment of Tax – Evidence of Payment – Recording.**
- 4.24.060 Distribution and Disposition of Proceeds of Tax Imposed Under PCC 4.24.010.**

**Cross-references: Chapters 36.88, 82.45, 82.46, 86.12 RCW**

#### **4.24.010 Imposition of Tax.**

There is imposed on each sale of real property situated in the unincorporated areas of the County a tax equal to one-quarter of one percent of the selling price effective January 1, 1986. (Ord. 85-204S § 1 (part), 1985)

#### **4.24.015 Imposition of Additional Tax.**

There is imposed an additional excise tax on each sale of real property in the unincorporated areas of Pierce County at a rate of one quarter of one percent of the selling price effective January 1, 2002.

- A. Revenues generated from the tax imposed by this Section shall be used solely for financing capital projects specified in Title 19E PCC, the Capital Facilities Element of the Pierce County Comprehensive Plan. However, revenues (a) pledged by such counties and cities to debt retirement prior to March 1, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (b) committed prior to March 1, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is completed.
- B. Revenues generated by the tax imposed by this Section shall be deposited in a separate fund.
- C. For purposes of this Section, "Capital Project" means those public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.
- D. Expenditures of the 2nd REET shall occur in the following functional areas and in the following percentages:
  - 1. Twenty-five percent for Capital Park and Recreation Projects – The funds in this category shall be used primarily for facilities in unincorporated Pierce County. However, if the facility is located in an incorporated area within Pierce County, at a minimum, a 1:1 match from the city shall be required as a condition of any expenditure of Pierce County funds.

2. Seventy-five percent for Bonded Major Arterial Transportation Projects – It is the intent of the County Executive and the County Council to issue bonds against these funds of approximately \$33 million to fund Major Arterial Transportation Projects.

E. Authority to implement the 2nd REET shall sunset on December 31, 2026.  
(Ord. 2006-60s § 4, 2006; Ord. 2004-5 § 2, 2004; Ord. 2001-99s § 2 (part), 2001)

#### **4.24.020 Collection.**

Taxes imposed under this Chapter shall be collected from persons who are taxable by the state under RCW Chapter 82.45 upon the occurrence of any taxable event within the unincorporated areas of the County. Taxes imposed under this Chapter shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed under RCW Chapters 82.45 and 82.46. (Ord. 85-204S § 1 (part), 1985)

#### **4.24.030 Tax is Seller's Obligation – Choice of Remedies.**

The tax levied under this Chapter is the obligation of the seller and may be enforced through an action of debt against the seller or in the manner prescribed for the foreclosure of mortgages. Resort to one in course of enforcement is not an election not to pursue the other. (Ord. 85-204S § 1 (part), 1985)

#### **4.24.040 Tax as a Lien – Foreclosure.**

The tax provided for in this Chapter and any interest or penalties thereon is a specific lien upon each piece of real property sold from the time of sale until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. (Ord. 85-204S § 1 (part), 1985)

#### **4.24.050 Payment of Tax – Evidence of Payment – Recording.**

Any tax imposed under this Chapter shall be paid to and collected by the County Auditor or designee. The County Auditor shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale for 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 Auditor for the payment of the tax imposed under this Chapter shall be evidence of the satisfaction of the lien imposed in Section 4.24.040 and may be recorded in the manner prescribed for recording satisfaction of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the County Auditor for filing or recording until the tax is paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this fact is made on the instrument by the County Auditor. (Ord. 2001-99s § 2 (part), 2001; Ord. 85-204S § 1 (part), 1985)

#### **4.24.060 Distribution and Disposition of Proceeds of Tax Imposed Under PCC 4.24.010.**

- A. The County Auditor shall place 1 percent of the proceeds of the taxes imposed under PCC 4.24.010 in the County general fund to defray the cost of collection.
- B. The remaining proceeds of the tax imposed under PCC 4.24.010 shall be used as follows:
  1. Twenty-five percent of the remaining proceeds shall be placed in a County Real Estate Excise Tax Capital River Improvement Fund to be used solely for construction of capital improvements authorized pursuant to RCW Chapter 82.46. This fund and the broader Pierce County river improvement funds established pursuant to RCW Chapter 86.12 (which authorizes expenditures for operation and

maintenance of river improvements) shall not be transferred, removed, or placed in any other account or fund at any time for any purpose. No monies placed in the funds shall be loaned or encumbered in any other fund or account. All monies placed in river improvement fund shall be subject to the restrictions specified above in addition to the provisions of RCW 86.12.033 and RCW 82.46.030.

2. Seventy-two percent of the remaining proceeds shall be placed in a County Real Estate Excise Tax Capital Improvement Fund for expenditures pursuant to RCW 82.46.030.
  3. Three percent of the remaining proceeds shall be placed in a separately identifiable account within the Airport Fund to be used solely for capital improvements to the Pierce County Airport(s). This fund shall not be transferred, removed, or placed in any other account or fund at any time for any purpose. No monies placed in this fund shall be loaned or encumbered by any other fund or account. All monies placed in the Airport(s) improvement fund shall be subject to the restrictions specified above in addition to the provisions of RCW 82.46.030.
- C. This Section does not limit the existing authority of the County to impose special assessments on properties specifically benefited thereby in the manner prescribed by law.

(Ord. 2009-37 § 1, 2009; Ord. 2001-99s § 2 (part), 2001; Ord. 99-109 § 1, 1999; Ord. 91-55 § 1, 1991; Ord. 90-78 § 1, 1990; Ord. 89-181 § 1, 1989; Ord. 88-198 § 1, 1988; Ord. 87-61 § 1, 1987; Ord. 85-228 § 1 (part), 1985; Ord. 85-204S § 1 (part), 1985)



## *Chapter 4.28*

### *SALES AND USE TAX*

#### **Sections:**

- 4.28.010 Imposition – Collection.**
- 4.28.020 Rate.**
- 4.28.030 Administration.**
- 4.28.040 Credit.**
- 4.28.050 Inspection of Records.**
- 4.28.060 Violations.**
- 4.28.070 Additional Tax – Imposition – Collection.**
- 4.28.080 Additional Tax – Rate.**
- 4.28.090 Additional Tax – Administration – Violations.**
- 4.28.100 Additional Tax – Relationship to City Tax – Credit.**
- 4.28.110 Criminal Justice Purposes Tax – Imposition.**
- 4.28.120 Criminal Justice Purposes Tax – Rate.**
- 4.28.130 Criminal Justice Purposes Tax – Allocation.**
- 4.28.140 Criminal Justice Purposes Tax – Distribution.**
- 4.28.150 Criminal Justice Purposes Tax – Administration, Violations and Penalties.**
- 4.28.160 Criminal Justice Purposes Tax – Severability.**

Cross-references: Chapters 82.08, 82.12, 82.14 RCW

#### **4.28.010 Imposition – Collection.**

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 County. The tax shall be imposed upon and collected from those persons from whom the State Sales or Use Tax is collected pursuant to RCW Chapters 82.08 and 82.12. (Prior Code § 9.06.010)

#### **4.28.020 Rate.**

The rate of the tax imposed by Section 4.28.010 shall be one-half of one percent of the selling price or value of the article used, as the case may be. (Ord. 91-53 § 1, 1991; Prior Code § 9.06.020)

#### **4.28.030 Administration.**

The administration and collection of the tax imposed by this Chapter shall be in accordance with the provisions of RCW 82.14.050. (Prior Code § 9.06.030)

#### **4.28.040 Credit.**

There shall be allowed against the tax imposed by this Chapter a credit for the full amount of any city sales or use tax imposed upon the same taxable event, as defined in RCW 82.04.020, upon which a tax is imposed by this Chapter. (Prior Code § 9.06.040)

**4.28.050 Inspection of Records.**

The County consents to the inspection of such records as are necessary to qualify the County for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. (Prior Code § 9.06.050)

**4.28.060 Violations.**

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 is guilty of a misdemeanor. (Prior Code § 9.06.060)

**4.28.070 Additional Tax – Imposition – Collection.**

Pursuant to the authority granted in RCW 82.14.030 (2) contained in Chapter 49, Section 17, Laws of Washington, 1982 1st Extraordinary Session, there is imposed an additional sales and use tax, as the case may be, upon every taxable event as defined in RCW Title 82, within the County. The tax shall be imposed and collected pursuant to RCW Chapters 82.08 and 82.12. (Ord. 84-5 § 1 (part), 1984; Ord. 82-137§ 1 (part), 1982; prior Code § 9.06.070)

**4.28.080 Additional Tax – Rate.**

The rate of tax imposed by Section 4.28.070 shall be five-tenths of one percent of the selling price (in the case of sales tax) or value of the article (in the case of use tax). (Ord. 84-5 § 1 (part), 1984; Ord. 82-137 § 1 (part), 1982; prior Code § 9.06.080)

**4.28.090 Additional Tax – Administration – Violations.**

The provisions of Sections 4.28.030, 4.28.050 and 4.28.060 apply to the additional tax imposed by Section 4.28.070. (Ord. 84-5 § 1 (part), 1984; Ord. 82-137 § 1 (part), 1982; prior Code § 9.06.090)

**4.28.100 Additional Tax – Relationship to City Tax – Credit.**

Should any city within Pierce County impose an additional sales and use tax pursuant to the authority granted such cities under RCW 82.14.030 (2), Chapter 49, Section 17, Laws of Washington, 1982 1st Extraordinary Session, then the relationship between such city tax and County tax shall be as set forth in the authorizing statute including the credit described in Section 84.14.040 (2), Chapter 49, Section 18, Laws of Washington, 1982 1st Extraordinary Session. (Ord. 84-5 § 1 (part), 1984; Ord. 82-137 § 1 (part), 1982; prior Code 9.06.100)

**4.28.110 Criminal Justice Purposes Tax – Imposition.**

Pursuant to the authority granted in RCW 82.14.340, Chapter 21, Section 6, Laws of Washington, 1993 1st Special Session, there is imposed an additional sales and use tax upon every taxable event within Pierce County. (Ord. 93-98 § 1 (part), 1993)

**4.28.120 Criminal Justice Purposes Tax – Rate.**

The rate of the sales and use tax imposed by Section 4.28.110 shall be one-tenth of one percent of the selling price or value of the article. (Ord. 93-98 § 1 (part), 1993)

**4.28.130 Criminal Justice Purposes Tax – Allocation and Use.**

- A. At least 25 percent of Pierce County's tax revenues received as a result of the authority granted in RCW 82.14.340, Chapter 21, Section 6, Laws of Washington, 1993 1st Special Session, shall be expended on prevention and related preventative children's services. The remaining tax revenue received by Pierce County (up to 75 percent) shall be expended on traditional criminal justice services and purposes.
- B. The tax revenue received by Pierce County as a result of RCW 82.14.340 shall not be expended until the funding recommendations as required by Ordinance No. 93-98 have been approved by the Pierce County Council and Pierce County Executive.

(Ord. 93-98 § 1 (part), 1993)

**4.28.140 Criminal Justice Purposes Tax – Distribution.**

Distribution to Pierce County and the cities within Pierce County of the revenues collected pursuant to PCC Sections 4.28.110 and .120 shall occur as provided in RCW 82.14.340. (Ord. 93-98 § 1 (part), 1993)

**4.28.150 Criminal Justice Purposes Tax – Administration, Violations and Penalties.**

The provisions of PCC Sections 4.28.030, 4.28.050 and 4.28.060 apply to the criminal justice purposes tax imposed pursuant to PCC Sections 4.28.110 and 4.28.120. (Ord. 93-98 § 1 (part), 1993)

**4.28.160 Criminal Justice Purposes Tax – Severability.**

If any provision of this Chapter or its application to any person or circumstance is held invalid, the remainder of the Chapter or the application of the provisions to other persons or circumstances shall not be affected. (Ord. 93-98 § 1 (part), 1993)



## *Chapter 4.30*

### *SALES AND USE TAX – RETAIL CAR RENTALS*

#### **Sections:**

- 4.30.010 Definitions.**
- 4.30.020 Tax Imposed.**
- 4.30.030 Rate.**
- 4.30.040 Disposition of Proceeds.**

**Cross References: Chapter 46.04, 82.08, 82.12, 82.14 RCW**

#### **4.30.010 Definitions.**

- A. "Rental car" means a passenger car, as defined in RCW 46.04.382, that is used solely by a rental car business for rental to others, without a driver provided by the rental car business, for periods of not more than 30 consecutive days.

"Rental car" does not include:

1. Vehicles rented or loaned to customers by automotive repair businesses while the customer's vehicle is under repair;
2. Vehicles licensed and operated as taxicabs.

- B. "Rental car business" means a person engaging within Pierce County in the business of renting rental cars, as determined by the State Department of Licensing.

- C. "Retail car rental" means renting a rental car, as defined in subsection A. of this Section, to a consumer.

(Ord. 92-122 § 1, 1992; Ord. 92-77S § 2 (part), 1992)

#### **4.30.020 Tax Imposed.**

There is imposed a sales and use tax, in addition to the tax authorized by RCW 82.14.030 and imposed by Pierce County by Chapter 4.28 PCC, upon retail car rentals within Pierce County that are taxable by the State under Chapters 28.08 and 82.12 RCW. (Ord. 92-77S § 2 (part), 1992)

#### **4.30.030 Rate.**

The rate of tax imposed by this Chapter shall be 1 percent of the selling price in the case of sales tax or rental value of the vehicle in the case of a use tax. (Ord. 92-77S § 2 (part), 1992)

#### **4.30.040 Disposition of Proceeds.**

- A. Proceeds of the tax imposed under this Chapter shall be deposited in the General Fund.
- B. Proceeds of the tax shall not be used to subsidize any professional sports team and shall be used solely for the following purposes:
1. Acquiring, constructing, maintaining, or operating public sports stadium facilities;
  2. Engineering, planning, financial, legal, or professional services incidental to public sports stadium facilities; or
  3. Youth or amateur sport activities or facilities.

(Ord. 92-77S § 2 (part), 1992)



## *Chapter 4.32*

### ***9-1-1 EMERGENCY TELEPHONE SYSTEM EXCISE TAX***

#### **Sections:**

**4.32.010 Levy of Tax.**

**4.32.020 Imposition.**

**4.32.030 Collection.**

**4.32.040 Remittance.**

**4.32.050 Reimbursement of Administration and Collection Costs.**

**4.32.060 Contracts.**

**4.32.070 Radio Communications – Levy of Excise Tax.**

**4.32.080 Radio Communications – Collection and Remittance of Excise Tax.**

**4.32.090 Refund Procedure.**

#### **4.32.010 Levy of Tax.**

There shall be levied an excise tax of fifty cents per month per main telephone number, pursuant to RCW Chapter 82.14B, in order to finance the Pierce County E 9-1-1 System. (Ord. 96-40 § 1 (part), 1996; Ord. 83-118 § 1, 1983)

#### **4.32.020 Imposition.**

This tax shall be imposed one year prior to the expected date of implementation of the system. (Ord. 83-118 § 2, 1983)

#### **4.32.030 Collection.**

All telephone companies providing switched access lines within Pierce County shall collect fifty cents per month from each user of those companies, in accordance with state law. Each telephone company shall state the fifty cents tax separately on the billing statement sent to each user. (Ord. 96-40 § 1 (part), 1996; Ord. 83-118 § 3, 1983)

#### **4.32.040 Remittance.**

Each telephone company shall remit to the County the amount of taxes to be collected by each within 30 days following the month in which collection is to take place. (Ord. 83-118 § 4, 1983)

#### **4.32.050 Reimbursement of Administration and Collection Costs.**

The telephone companies referred to in Section 4.32.030 shall be reimbursed for the actual costs of administration and collection of the tax as set forth by contract between Pierce County and each telephone company. (Ord. 96-40 § 1 (part), 1996; Ord. 83-118 § 5, 1983)

#### **4.32.060 Contracts.**

The County Executive is authorized to negotiate and enter into multi-year contracts with each of the telephone companies referred to in Section 4.32.030, for the purpose of tax collection, as well as for the purpose of providing system services. (Ord. 96-40 § 1 (part), 1996; Ord. 83-118 § 6, 1983)

**4.32.070 Radio Communications – Levy of Excise Tax.**

Pursuant to Chapter 82.14B RCW, there is hereby established and imposed an enhanced 9-1-1 excise tax on the use of radio access lines whose place of primary use is located within Pierce County in an amount of 50 cents per month for each radio access line. (Ord. 2002-87s § 1 (part), 2002; Ord. 94-47S § 8 (part), 1994)

**4.32.080 Radio Communications – Collection and Remittance of Excise Tax.**

- A. Each radio communications service company providing radio access lines to end users in Pierce County shall state the 50 cents per month tax separately on the billing statement sent to each end user and shall collect the tax in trust for Pierce County.
- B. Each radio communications service company shall remit to Pierce County the amount of excise taxes to be collected within 30 days following the month in which collection is to take place.

(Ord. 2002-87s § 1 (part), 2002; Ord. 94-47S § 8 (part), 1994)

**4.32.090 Refund Procedure.**

- A. The amount of any tax ordered to be refunded by the judgment of a court of record, or as a result of the resolution of any appeal therefrom, shall be refunded to the radio communications service company or local exchange company that collected the tax, and those companies shall reimburse the subscribers who paid the tax.
- B. To the extent the subscribers who paid the tax cannot be identified or located, the tax paid by those subscribers shall be returned to Pierce County.

(Ord. 2002-87s § 2, 2002)

## Chapter 4.34

### VEHICLE LICENSE FEE

#### Sections:

- 4.34.010 Fee Imposed.**
- 4.34.020 Administration.**
- 4.34.030 Use of Proceeds.**
- 4.34.040 Referendum.**
- 4.34.050 Exemption Process.**

#### **4.34.010 Fee Imposed.**

Pursuant to RCW 82.80.020, a fee of \$15.00 is imposed for vehicles authorized by RCW 82.80.020(1) and determined by the State Department of Licensing to be registered within the boundaries of Pierce County. (Ord. 98-75 § 1, 1998; Ord. 91-74S § 1 (part), 1991)

#### **4.34.020 Administration.**

The State Department of Licensing shall administer and collect the fee imposed in Section 4.34.010 as provided in RCW 82.80.020. (Ord. 91-74S § 1 (part), 1991)

#### **4.34.030 Use of Proceeds.**

The proceeds of the fee imposed in this Chapter shall be deposited in a Vehicle License Fee Fund and used strictly for transportation purposes in accordance with RCW 82.80.070. (Ord. 91-74S § 1 (part), 1991)

#### **4.34.040 Referendum.**

- A. **Procedures.** Notwithstanding the provisions of Section 5.70 of the Pierce County Charter, the referendum procedures imposed by RCW 82.80.090 shall apply to any referendum petition filed to repeal the vehicle license fee imposed by this Chapter.
- B. **Filing Officer.** The filing officer for purposes of referendum pursuant to RCW 82.80.090 shall be the Pierce County Auditor.

(Ord. 91-74S § 1 (part), 1991)

#### **4.34.050 Exemption Process.**

- A. There is hereby established an exemption process for this fee.
- B. Only the registered owners of vehicles residing within the boundaries of the County who meet the criteria in 1. or 2. below shall qualify for the exemption.
  - 1. The owner must be 61 years old or older at the time the payment of the fee is due and have an annual combined disposable household income as set forth in RCW 84.36.381(5)(a) as now exists or is hereafter amended for property tax exemptions. "Combined disposable income" and "disposable income" shall mean the same as the terms are defined in RCW 84.36.383; or
  - 2. The owner must have a physical disability as defined in RCW 46.16.381 and must have been issued a permanent disabled persons placard or disabled persons license plates by Washington State Department of Licensing. Proof of disability must be provided at the time of application for the exemption.

(Ord. 2000-49S § 1, 2000)



## *Chapter 4.36*

### ***CLAIMS BY AND AGAINST THE COUNTY***

#### **Sections:**

- 4.36.010 Claims Against the County – Forms.**
- 4.36.020 Claims against the County – Filing.**
- 4.36.025 Actions for Damages Against the County.**
- 4.36.030 Claims Against the County – Review and Forwarding.**
- 4.36.040 Claims Against the County – Approval or Denial.**
- 4.36.050 Denial of Claims in Excess of Two Hundred Fifty Thousand Dollars.**
- 4.36.060 Claims Against the County – Payment.**
- 4.36.070 Claims Against the County – Statistics.**
- 4.36.080 Claims Against the County – Disposition Record.**
- 4.36.090 Claims By the County – Recordation and Authorization to Collect.**
- 4.36.100 Health Care Services, Industrial Insurance and Workman's Compensation Audits.**
- 4.36.110 Judgments in Excess of Two Hundred Fifty Thousand Dollars.**
- 4.36.120 Reporting Time for Claims.**

**Cross-references: Chapters 4.08, 4.96, 36.45 RCW; RCW 36.01.050, 36.22.040**

#### **4.36.010 Claims Against the County – Forms.**

- A. All claims against Pierce County shall be submitted on forms provided by the Pierce County Risk Management and Insurance Department and shall include the following information:
  - 1. Name of claimant;
  - 2. Date of incident;
  - 3. Amount of claim, if known;
  - 4. Nature of claim;
  - 5. County employee with knowledge of County's relationship to claim;
  - 6. County department having relationship to claim;
  - 7. If insured, when and how referred to insurer.
- B. The Risk Management and Insurance Department shall assign County file numbers to all claims and keep copies of all claims for a minimum of six years, indexed in a manner designed to effectuate their easy retrieval.

(Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.010)

#### **4.36.020 Claims Against the County – Filing.**

All claims shall be filed with the Risk Management and Insurance Department. The Risk Management and Insurance Department shall refer a copy of each claim filed to the Prosecuting Attorney and the Clerk of the County Council for appropriate action. (Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.020)

**4.36.025 Actions for Damages Against the County.**

- A. No action shall be commenced against Pierce County in which monetary damages are being claimed until a written claim for damages has been presented to and filed with the Pierce County Risk Management and Insurance Department in accordance with the terms of this Chapter.
- B. A lawsuit based upon the allegations of a claim for damages may not be instituted against Pierce County within 60 days of the filing of such claim, unless the applicable statute of limitations will expire within that period of time. The requirements of this Section shall not affect in any manner the commencement and running of any applicable statute of limitations.

(Ord. 89-228 § 1, 1990)

**4.36.030 Claims Against the County – Review and Forwarding.**

All claims shall be reviewed by the Risk Manager with regard to insurance coverage, and he shall forward the claims to the appropriate insurance carrier and/or carriers. (Ord. 87-44 § 1 (part), 1984; prior Code § 4.02.030)

**4.36.040 Claims Against the County – Approval or Denial.**

The Risk Management and Insurance Department is authorized to investigate claims and shall notify the Prosecuting Attorney of its opinion as to liability within 60 days after receipt thereof and thereupon make its recommendation of payment, denial, in whole or in part, of the claim as presented. The 60-day period may be extended upon recommendation by the Prosecuting Attorney to a more appropriate time period. Upon the concurrence of the Prosecuting Attorney, the Risk Management and Insurance Department will deny claims and advise claimants of the denials except as provided in Section 4.36.050. Upon concurrence of the Prosecuting Attorney, the Executive or designee may settle claims up to a maximum of \$250,000.00 without the approval of the County Council; provided, however, that the Risk Manager shall report to the Council, on a quarterly basis, all outstanding claims, and settlements made, during the reporting period. All proposed settlements in excess of \$250,000.00 which have been approved by the Prosecuting Attorney shall be submitted by the Prosecuting Attorney and the Executive to the County Council for approval. (Ord. 2001-36 § 1 (part), 2001; Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.040)

**4.36.050 Denial of Claims in Excess of Two Hundred Fifty Thousand Dollars.**

All claims which the Risk Manager, Executive and/or Prosecuting Attorney believes are likely to require payment by the County of an amount in excess of \$250,000.00, whether by settlement or litigation, shall be presented to the County Council in executive session prior to denying the claim, in whole or in part. (Ord. 2001-36 § 1 (part), 2001; Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.050)

**4.36.060 Claims Against the County – Payment.**

All claims approved by the County and/or Executive shall be sent to the Risk Management and Insurance Department, and the Risk Management and Insurance Department will direct that payment be made from an appropriate claim fund. (Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.060)

**4.36.070 Claims Against the County – Statistics.**

The Risk Management and Insurance Department shall maintain statistical data on all claims of the County arising during the preceding month in such form as to conform with the requests of the liability insurance carriers. Copies of appropriate statistical data are to be sent to the liability insurance carriers and the Prosecuting Attorney on a monthly basis. Copies of the quarterly report showing the financial status of the self insurance loss paying fund shall be provided to the Council Fiscal Management Committee, the Prosecuting Attorney and the Executive. (Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.070)

**4.36.080 Claims Against the County – Disposition Record.**

When a claim has been fully disposed of, the disposition shall be recorded in the claim file. (Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.080)

**4.36.090 Claims By the County – Recordation and Authorization to Collect.**

All claims the County may have against its insurance carrier and/or carriers or against any other person shall be referred to the Risk Management and Insurance Department. The Risk Management and Insurance Department shall keep a register of such claims, indicating the following:

- A. The assigned Pierce County file number;
- B. Description of claim;
- C. Date of incident;
- D. County employee with knowledge of County's relationship to claim;
- E. Amount of claim, if known;
- F. County department having relationship to claim;
- G. Ultimate disposition of claim.

The Prosecuting Attorney is authorized to prosecute and collect all claims, either in contract or tort, and may institute actions in court for such purposes. The Risk Management and Insurance Department shall assist in the prosecution and collection of these claims. Upon concurrence of the Prosecuting Attorney and the Risk Management and Insurance Department, the Executive may settle a claim for an amount equal to \$50,000.00 or less than the claimed amount. Approval of a majority of the County Council is required to settle a claim for an amount in excess of \$50,000.00 less than the claimed amount. (Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.090)

**4.36.100 Health Care Services, Industrial Insurance and Workman's Compensation Audits.**

The Risk Manager shall each year audit the loss experienced under any health care contracts to which the County is a party, including industrial insurance and workman's compensation. The audit will be conducted to determine the amount of money paid out by the contractors for categories for health care services in relation to the amount of premiums paid by the County to contractors. The summary of the audits shall be presented to the Council before its May meeting each year. (Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.100)

**4.36.110 Judgments in Excess of Two Hundred Fifty Thousand Dollars.**

In the event a judgment is entered against the County in an amount greater than \$250,000.00, the Prosecuting Attorney and Executive shall appear before the Council in executive session and present the relevant facts regarding the claim; provided, that if the claim was presented to the Council prior to being denied, as set forth in Section 4.36.050, the presentation shall not be required. (Ord. 2001-36 § 1 (part), 2001; Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.110)

**4.36.120 Reporting Time for Claims.**

All incidents or occurrences known to County officials, officers, employees and volunteers, that may result in claims against the County, shall be reported immediately (not later than 24 hours) to the Risk Management and Insurance Department on forms maintained by the Department. If such incident occurs on a weekend or holiday, it shall be reported as soon as the Risk Management and Insurance Office is reopened for business. (Ord. 84-44 § 1 (part), 1984; prior Code § 4.02.120)

## *Chapter 4.40*

### *IN-LIEU OF ASSESSMENT CHARGES*

#### **Sections:**

- 4.40.010 Purpose of Fund.**
- 4.40.020 Classifications of Fees or Earnings.**
- 4.40.030 Authority of Utilities Department.**
- 4.40.040 Interest Charges.**
- 4.40.050 Amounts on Deposit – Generally.**
- 4.40.060 Amounts on Deposit – Use and Transfer.**
- 4.40.070 Correction of Overpayments.**
- 4.40.080 Annual Operating Budget.**

#### **4.40.010 Purpose of Fund.**

The purpose of the Customer Advances for Sewerage Construction Fund (the "fund") is to accumulate moneys which are intended to be used to defray the cost of future construction of permanent public sewer systems which directly benefit the parties or properties for which payment of such moneys is made or to contribute toward the payment of debt service on revenue bonds issued to defray such costs when such revenue bonds are to be or have been issued. (Res. 21571 § 1, 1979)

#### **4.40.020 Classifications of Fees or Earnings.**

There are deemed to be three classifications of fees or earnings which may be collected by or in conjunction with the in-lieu of assessment charges provided under authority of Resolution 14017 as follows:

- A. Payments of principal amounts of in-lieu of assessment charges by property owners;
- B. Payment of 8 percent interest on unpaid balances of in-lieu of assessment charges, which is deemed a charge for the privilege of paying in-lieu of assessment charges over a period of time;
- C. Earnings on the investment of the principal amounts of in-lieu of assessment charges and interest thereon, which is deemed an addition to and increase of customer accounts on deposit.

(Res. 21571 § 2, 1979)

#### **4.40.030 Authority of Utilities Department.**

The Pierce County Utilities Department is directed to maintain records of the collection and payment of in-lieu of assessment charges provided in subsection A. of Section 4.40.020. The County Treasurer is directed to invest the accumulation of these moneys in the fund, advise the Utilities Department of the earnings and accumulate such earnings for the benefit of the fund. The Utilities Department will make allocation of the interest earnings to each account for which records of principal amounts of in-lieu assessment charges on deposit are maintained within the fund. (Res. 21571 § 3, 1979)

**4.40.040 Interest Charges.**

Interest shall be charged on all unpaid principal amounts of in-lieu of assessment charges at the rate of 8 percent per year, simple interest until paid. Such interest on unpaid charges shall be deposited to the Pierce County Sewer Maintenance Fund and used first to defray the costs of administering, maintaining records of, and collecting moneys into and on behalf of the fund, and thereafter for such other purposes and uses as may be deemed necessary or desirable by the Utilities Department. (Res. 21571 § 4, 1979)

**4.40.050 Amounts on Deposit – Generally.**

Principal amounts of in-lieu of assessment charges together with the allocation of earnings thereon shall remain on deposit with the fund until the property on behalf of which such payments were made is able to be served by construction of a permanent public sewer system, or until such time as an assessment roll is filed for collection for the payment of revenue bonds issued to defray costs of such construction, whichever occurs first. (Res. 21571 § 5, 1979)

**4.40.060 Amounts on Deposit – Use and Transfer.**

Upon or subsequent to the conditions set forth in Section 4.40.050, the amounts on deposit in the fund for each property shall be used and transferred to the applicable funds, in the order of priority set forth as follows:

- A. When an assessment roll for payment of revenue bonds is filed for collection, credit toward the assessment against each property shall be given for all principal amounts of in-lieu of assessment charges and interest earnings allocated thereon to the owner of such property at that time. Said moneys are to be transferred to the revenue bond fund established for payment of the revenue bonds authorized.
- B. When permanent public sewer service is made available to a property, and that permanent public sewer service facility to which the property is able to be connected was constructed and financed by revenue bonds issued by the County, then the principal and interest earnings allocation on deposit shall be transferred to the revenue bond fund established for such revenue bonds.
- C. When permanent public sewer service is made available to a property, and that service is provided by a facility which is or has been constructed and financed by means other than the issuance of revenue bonds, the principal and interest allocations on deposit for that property shall be used first to defray or repay to the Utilities Department the costs of such construction, and thereafter for such other sewer utility construction purposes of costs as deemed desirable by the County.

(Res. 21571 § 6, 1979)

**4.40.070 Correction of Overpayments.**

Authority is also given the Utilities Department to disburse such moneys as necessary to correct the overpayment of amounts from property owners. (Res. 21571 § 7, 1979)

**4.40.080 Annual Operating Budget.**

An annual budget shall be prepared for the operation of the fund in accordance with the provisions of RCW Chapter 36.40, and all disbursements of moneys from the fund shall be made by the County Auditor in accordance with prescribed accounting procedures. (Res. 21571 § 8, 1979)

*Chapter 4.44*

**WARRANTS AND VOUCHER FORMS**

**Sections:**

**4.44.010 Replacement Warrants.**

**4.44.020 Voucher Forms.**

**Cross-references: Chapters 36.33, 36.34, 36.40, 36.48, 36.67 RCW**

**4.44.010 Replacement Warrants.**

- A. When any person, persons, firm or corporation reports the loss or destruction of a warrant for the payment of money or any bond or other instrument of indebtedness, issued by Pierce County, the County may cause a replacement to be issued in lieu thereof, subject to the same requirements and conditions, and according to the same procedure, as prescribed for the issuance of replacement state instruments in RCW 43.08.064 and RCW 43.08.066, as presently enacted and as may be hereinafter amended.
- B. Upon the issuance of such replacement warrant or warrants, the Budget and Finance Department, upon being notified by the Auditor that such replacement warrant or warrants have been issued, shall register the same in a book kept for that purpose, known as a register of replacement warrants issued, and which book shall be kept and be a part of the records of the Budget and Finance Department.

(Ord. 84-42 § 1 (part), 1984; prior Code § 9.20.010)

**4.44.020 Voucher Forms.**

Voucher forms made and established by the State Division of Municipal Corporations necessary to carry out the provisions of the County budget law and provide accurate accounting, are adopted and approved for use by the County Executive or his designee. (Ord. 84-42 § 1 (part), 1984; prior Code § 9.20.020)



*Chapter 4.48*

*COUNTY FUNDS*

**Sections:**

- 4.48.010 General Fund.**
- 4.48.020 Special Revenue Funds.**
- 4.48.030 Debt Service Funds.**
- 4.48.040 Internal Service Funds.**
- 4.48.050 Capital Project Funds.**
- 4.48.060 Enterprise Funds.**

**Cross-references: Chapters 36.33, 36.33A, 36.67 RCW**

**4.48.010 General Fund.**

- A. A General Fund is created for Pierce County pursuant to RCW 36.33.010. The General Fund shall account for all revenues and expenditures which are not accounted for in other funds in accordance with State Law.
- B. **Limitation on Use of General Fund.** No General Fund dollars shall be appropriated or otherwise transferred to Puget Sound Behavioral Health except as compensation for services rendered.

(Ord. 2002-130s § 1, 2002; Ord. 89-114S § 10 (part), 1989)

**4.48.020 Special Revenue Funds.**

Pierce County's Special Revenue Funds include but are not limited to the following:

- A. **Community Block Grant Fund No. 134.** There is created a special fund known as the "Community Development Block Grant Fund No. 134" for the purpose of receipting and expending monies for community development programs within Pierce County as developed by the Housing and Community Development Act of 1974. (Res. 17837, 1975; prior Code Chapter 10.08)
- B. **County Fair Fund.** There is created a fund entitled "County Fair Fund" into which shall be deposited all funds received by the Pierce County Fair Association for conducting the Pierce County Fair. (Res. 8249, 1961; prior Code Chapter 12.11)
- C. **Drug Investigation Fund No. 122.**
  - 1. **Creation.** The Pierce County Sheriff is authorized to accept funds for Drug Investigation Fund No. 122, as funds are available from orders of the Pierce County Superior Court or any other municipality or court, or as any person or organization shall tender, to be spent for the purpose of investigation and apprehension of persons involved in the illegal sale, possession, or distribution of drugs or controlled substances. Such monies shall be used to purchase controlled substances or drugs for use in criminal prosecutions, as well as for such other expenses as the Sheriff shall determine are reasonable and necessarily incident thereto.
  - 2. **Bookkeeping and Accounting.** The Pierce County Sheriff shall be responsible for the implementation and maintenance of such bookkeeping and accounting as will, at a minimum, record the following:
    - a. The advancement of funds to particular persons for potential use;
    - b. The actual use of funds advanced;

- c. The recovery of funds spent, if any;
- d. The return of funds advanced but not expended. The status of the funds shall be reported quarterly in writing to the Pierce County Prosecutor and shall be subject to audit.

(Res. 20494, 1978; prior Code §§ 3.12.010, 3.12.020)

- D. **Planning Service Area Fund No. 128.** There is created a special revenue fund known as the Planning Service Area Fund. All revenues received from the State under Grant Award No. 2-A shall be placed in this fund for expenditure for planning and administrative services to the Area Agency on Aging. (Res. 16289, 1973; prior Code Chapter 10.30)
- E. **Stadium, Convention, and Tourist Attraction Facilities Fund.** There is created a special fund known as the Stadium, Convention, and Tourist Attraction Facilities Fund for the purpose of paying all or any part of the cost of acquisition, construction, or operation of stadium facilities, convention center facilities, or to pay or secure the payment of all or any portion of the general obligation bonds or revenue bonds issued for the purposes of specified herein, and to pay for advertising, publicizing, or otherwise distributing information to attract visitors and encourage tourist expansion. Any monies accumulated in this fund may be invested in interest-bearing securities by the Director of Budget and Finance in any manner authorized by law. (Ord. 87-158 § 1 (part), 1987; prior Code § 9.12.060)
- F. **Visitor and Convention Promotion Fund.** There is created a special fund known as the Visitor and Convention Promotion Fund, into which all sums received as a result of the levy under Pierce County Code § 4.16.010 B. shall be paid. Such sums as are deposited in this fund shall be used only for the purpose of visitor and convention promotions and development. Any monies accumulated in this fund may be invested in interest-bearing securities by the Director of Budget and Finance in any manner authorized by law. (Ord. 87-158 § 1 (part), 1987)
- G. **Tourism Promotion and Capital Facilities Fund.** Effective January 1, 1998, there is hereby created a special fund in the treasury of Pierce County to be known as the Tourism Promotion and Capital Facilities Fund. All funds raised as a result of the excise tax imposed on the sale or charge made for the furnishing of lodging by a hotel, motel or trailer camp pursuant to Chapter 4.16 PCC shall be placed in such fund for the purpose of funding tourism promotion or tourism-related capital facilities. Said funds shall be subject to appropriation by the Pierce County Council after considering the recommendations made by the Lodging Tax Advisory Committee. Until January 1, 1998, revenue collected pursuant to Chapter 4.16 PCC shall be deposited in existing funds established under PCC 4.48.020 E. and F.
- H. **Tourism Promotion Area Fund.** There is created a special revenue fund known as the Pierce County Tourism Promotion Area Fund. All funds raised as a result of the special assessment imposed on the sale or charge made for the furnishing of lodging pursuant to Chapter 4.18 PCC shall be placed in such fund for the purpose of funding tourism promotion. Said funds shall be subject to appropriation by the Pierce County Council after considering the recommendations made by the Pierce County Tourism Promotion Area Hotel Commission.
- I. **Pierce County Community Action Agency Fund.** There is created a special revenue fund known as the Pierce County Community Action Agency Fund. All expenses incidental to the operation of the Pierce County anti-poverty programs shall be paid from this Fund. All reimbursements from the Federal anti-poverty programs advanced shall be deposited in this Fund. (Ord. 90-19S § 4, 1990)

**J. Antiprofitereing Revolving Fund.**

1. Creation. There is hereby created a fund to be known as the Antiprofitereing Revolving Fund.
2. Deposits. The Pierce County Department of Budget and Finance shall establish a fund account. Accounting procedures authorized by law shall apply to said fund.
3. Appropriation. The Prosecuting Attorney shall include an appropriation request covering the Antiprofitereing Revolving Fund in her or his annual budget request. Supplemental appropriations may be requested in the event of receipt of unanticipated revenue during the budget year.
4. Disbursements. Disbursements from the Antiprofitereing Revolving Fund shall be on authorization from the Prosecuting Attorney.
5. Administration. The Antiprofitereing Revolving Fund shall be administered by the Prosecuting Attorney under the conditions and for the purpose as hereinafter set forth and following all standard County fiscal policies and procedures.
6. Purpose. The monies in the Antiprofitereing Revolving Fund shall be used for the investigation and prosecution of any offense which is prima facie cognizable under the statutory definition of criminal profiteering, including civil remedies pursuant to Chapter 9A.82 RCW as now existing or hereafter amended.
7. Jurisdiction. The monies in the Antiprofitereing Revolving Fund shall be used by the Prosecuting Attorney for the investigation and prosecution of any offense which is prima facie cognizable under RCW 9A.82 which occurs within the jurisdiction of the Prosecuting Attorney as provided by court rule and/or state or federal laws.
8. Conditions.
  - a. Any prosecution and investigation costs, including attorney's fees, together with any monetary penalties awarded under RCW 9A.82 recovered for the State by the Prosecuting Attorney as a result of enforcement of civil and/or criminal statutes pertaining to any offense included in the definition of criminal profiteering in Chapter 9A.82 RCW as now existing or hereafter amended, whether by final judgment, settlement, or otherwise, shall be deposited, as directed by a court of competent jurisdiction, in the Antiprofitereing Revolving Fund.
  - b. In an action brought by the Prosecuting Attorney on behalf of the County under RCW 9A.82.100(1)(b)(i) in which the County prevails, any payments ordered in excess of the actual damages sustained shall be deposited in the Public Safety and Education Account in the State General Fund. Actual damages sustained include damages and costs of suit, together with reasonable investigative costs and attorney's fees.
9. Fund Maximum. The maximum level of monies which may be maintained in the Antiprofitereing Revolving Fund shall be \$175,000.00.
10. Excess monies. In the event monies in the Antiprofitereing Revolving Fund exceed the prescribed maximum level, excess monies shall be transferred to the County's Current Expense Fund. The computation to determine whether an excess exists shall take into account and allow credit for any expenses which have accrued but have not yet been charged against the fund as of the date the computation is made.
11. Construction. This subsection H. shall be liberally interpreted and construed to secure the public safety and the rules of strict construction shall not apply.

12. Severability. If any subpart, sentence, clause, or phrase of this subsection H., or amendment thereto, or its application to any person or circumstance is held invalid, the remainder or application to other persons or circumstances shall not be affected.

**K. Conservation Futures Fund.**

1. Fund Established. A special fund is hereby established, pursuant to RCW 84.34.240, which shall be known as the Conservation Futures Fund and to which shall be credited all taxes levied pursuant to PCC Chapter 4.14.
2. Use of Fund.
  - a. Amounts placed in the Conservation Futures Fund shall be used solely to acquire rights and interests in open space land, wetlands, habitat areas, farm, agricultural and timber lands, and to protect, preserve, maintain, improve, restore, limit the future use of, or otherwise conserve the property for public use or enjoyment.
  - b. The Fund Manager shall not allow the withdrawal of any monies deposited in the Conservation Futures Fund unless a withdrawal is authorized by a Resolution from the Pierce County Council; PROVIDED, the Fund Manager is, without Council approval, authorized to make withdrawals of Conservation Futures Funds for the sole purpose of paying for the notice requirements contained in PCC Chapter 2.94.
  - c. Until withdrawn for such use, the monies accumulated in the Conservation Futures Fund may be invested in interest-bearing securities by the Conservation Futures Fund Manager in any manner authorized by law. All principal amounts and interest accrued from the investment of Conservation Futures Fund monies under this Section shall be re-deposited into the Conservation Futures Fund.
3. Fund Manager. The Director of the Budget and Finance Department shall be the Conservation Futures Fund Manager.
4. Severability. If any provision of this subsection or its application to any person or circumstance is to be held invalid, the remainder of this subsection or its application to other persons or circumstances is not affected.

**L. Marriage License Family Services Fee Account.**

1. Account Established. A special account is hereby established which shall be known as the Marriage license Family Services Fee Account and to which shall be credited all fees collected pursuant to PCC 4.52.010.
2. Use of Account.
  - a. Amounts placed in the Marriage License Family Services Fee Account shall be used to fund family services such as issues related to domestic violence as directed by the Pierce County Council.
  - b. The Director of Budget and Finance shall not allow the withdrawal of any monies deposited in the Marriage License Family Services Account unless authorized by an ordinance from the Pierce County Council or the annual budget.
  - c. Monies accumulated in the Marriage License Family Services Fee Account may be invested in interest bearing securities in any manner authorized by law. All interest accrued from the investment of monies contained in the Account shall be re-deposited into the Marriage License Family Services Fee Account.

**M. Regional Support Network Fund.** There is created a special revenue fund known as the Regional Support Network Fund to account for all the revenues associated with the Regional Support Network (RSN) and all the expenditures related to RSN activities.

(Ord. 2009-110s § 2, 2010; Ord. 2007-40 § 1, 2007; Ord. 2000-75s2 § 3, 2000; Ord. 97-20S2 § 2, 1997; Ord. 95-95S § 1, 1995; Ord. 94-52 § 1, 1994; Ord. 91-65 § 2, 1991; Ord. 90-13 § 1, 1990; Ord. 89-178 § 1, 1989; Ord. 89-114S § 10 (part), 1989; Ord. 87-158 § 1 (part), 1987)

**4.48.030 Debt Service Funds.** [Reserved]  
(Ord. 89-178 § 2, 1989; Ord. 89-114S § 10 (part), 1989)

**4.48.040 Internal Service Funds.**

Pierce County's Internal Service Funds include but are not limited to the following:

- A. **Equipment Rental and Revolving Fund.** There is created an Equipment Rental and Revolving Fund to be used as a revolving fund for the purchase, maintenance, and repair of County road equipment and other County equipment; for the purchase of equipment, materials, supplies, and services required in the administration and operation of the fund; and for the purchase and manufacture of materials and supplies needed by the County Road Department Services. The Director of Public Works and the County Engineer shall administer the fund and be responsible for establishing the rates and charges for the sale of any material or supplies which have been purchased, maintained, or manufactured with monies from the fund, subject to final adoption by the County Council. (Res. 20497-A, 1978; prior Code Chapter 90.26)
- B. **Self-Insurance Claim Fund No. 138.** There is created a fund entitled "The Pierce County Self-Insurance Claim Fund No. 138" which shall be funded through monies appropriated from various departments from allocated insurance funds for purposes set forth in the self-insurance program. The fund shall be maintained at a level adequate to provide for the anticipated costs of payments to be made against the fund. The amount of money to be budgeted and appropriated from the various departments each year shall be based upon the recommendations of the County Executive. (Ord. 84-45, 1984; Res. 19538, 1977; prior Code Chapter 4.09)

(Ord. 89-114S § 10 (part), 1989)

**4.48.050 Capital Project Funds.**

Pierce County's Capital Project Funds include but are not limited to the following:

- A. **Public Works Construction Fund No. 320.** There is created a Capital Project Fund known as the Public Works Construction Fund No. 320. All public works construction projects built by contract, whether grant funded or County funded, shall be budgeted and accounted for in this fund, in accordance with the Washington State Auditor guidelines as provided in the current Budget, Accounting, and Reporting System (BARS) manual. Budgeting shall be on the continuing appropriation basis which continues from year to year until the project is completed. The policies and procedures governing this fund shall be included in the Pierce County Public Works Department Administration Procedures as required by Chapter 2.82 of the Pierce County Code.

(Ord. 89-178 § 3, 1989; Ord. 87-129, 1987)

**4.48.060 Enterprise Funds.**

Pierce County's Enterprise Funds include but are not limited to the following:

- A. **Sewer Maintenance Fund No. 402.** There is created an Enterprise Fund known as the Sewer Maintenance Fund No. 402 to be used solely for the purpose of paying the operation and maintenance expenses of the Sewer Utility and for such other purposes as specified in Section 10 of Resolution 15939, 1972.

- B. **Water Utility Fund No. 490.** There is created an Enterprise Fund known as the Water Utility Fund No. 490 for the purpose of paying for the development of the water rights located at the Chambers Creek Properties and for such other purposes as specified in County Code Title 7 "Water Utility". The Water Utility Fund shall have the ability to borrow through interfund loans from other County funds.  
(Ord. 98-103 § 2, 1999; Ord. 89-201 § 2, 1989; prior Code § 82.14.010)

*Chapter 4.52*

***MARRIAGE LICENSE FAMILY SERVICES FEE***

**Section:**

**4.52.010 Fee Imposed.**

**4.52.010 Fee Imposed.**

Pursuant to RCW 26.04.160, an additional fee of \$15.00 is imposed on each marriage license issued by the Pierce County Auditor.

The Auditor shall collect the fee upon issuance of a marriage license, and deposit the funds in Marriage License Family Services Fee Account.

(Ord. 95-113 § 1 (part, 1995))



*Chapter 4.56*

***SHERIFF'S DEPARTMENT FEES***

**Section:**

**4.56.010 Sheriff's Department Fees.**

**4.56.010 Sheriff's Department Fees.**

The Sheriff's Department shall collect the following fees for its official services:

- A. For service of each summons and complaint, notice and complaint, summons and petition, and notice of small claim on one defendant at any location, \$30.00, and on two or more defendants in the same residence, \$35.00, besides mileage;
- B. For making a return, besides mileage actually traveled, \$15.00 for each return of service;
- C. For levying each writ of attachment or writ of execution upon real or personal property, besides mileage, \$60.00 per hour;
- D. For filing copy of writ of attachment or writ of execution with Auditor, \$25.00 plus Auditor's filing fee;
- E. For serving writ of possession or restitution without aid of the county, besides mileage, \$60.00;
- F. For serving writ of possession or restitution with aid of the county, beside mileage, \$60.00 plus \$60.00 for each hour after one hour;
- G. For serving an arrest warrant in any action or proceeding, besides mileage, \$60.00;
- H. For executing any other writ or process in a civil action or proceeding, besides mileage, \$60.00 per hour;
- I. For each mile actually and necessarily traveled in going to or returning from any place of service, or attempted service, up to the per mile rate established by the United States Internal Revenue Service as their standard business rate with a \$10.00 minimum mileage charge; or, at the discretion of the Sheriff, the Sheriff may establish geographic zones within Pierce County and may charge a mileage rate to that zone as opposed to the exact location if, in the discretion of the Sheriff, this process would be a cost effective and fair process;
- J. For making a deed to lands sold upon execution or order of sale or other decree of court, to be paid by the purchaser, \$60.00;
- K. For making copies of papers when sufficient copies are not furnished, \$2.00 for the first page and \$1.00 per each individual page;
- L. For the service of any other document and supporting papers for which no other fee is provided herein, \$35.00;
- M. For posting a notice of sale, or postponement, \$20.00 besides mileage;
- N. For certificate or bill of sale or property, or certificate of redemption, \$60.00;
- O. For conducting a sale of property, \$50.00 per hour spent at a Sheriff's sale;
- P. For notarizing documents, \$10.00 for each document.
- Q. For fingerprinting for non-criminal purposes, \$10.00 for each person for up to two sets; \$3.00 for each additional set;
- R. For mailing required by statute, whether regular, certified, or registered, the actual cost of postage;
- S. For an internal criminal history records check, \$15.00;

- T. For the reproduction of audio, visual, or photographic material, to include magnetic microfilming, the actual cost including personnel time.
  - U. All other provisions of RCW 36.18.010 are incorporated by reference unless inconsistent herewith.
- (Ord. 2008-108 § 1, 2008; Ord. 2003-120 § 1, 2003)

*Chapter 4.58*

*FEEES*

**Sections:**

**4.58.010 Miscellaneous Fees – County General.**

**4.58.020 County Auditor Fees.**

**4.58.030 County Public Works Photocopying and Reproduction Fees.**

**4.58.040 Assessor-Treasurer Fees.**

**4.58.050 County Parks and Recreation Fees.**

**4.58.010 Miscellaneous Fees – County General.**

- A. Miscellaneous noncertified copies reproduced on convenience copiers .....\$ .15 per page
- B. Miscellaneous noncertified copies reproduced on microfilm reader/printer ..... \$ .50 per page
- C. Tape recordings--Re-recording:
  - 1. Using County tapes ..... \$7.00 each
  - 2. Using requestor's tape..... \$3.00 each

(Ord. 2007-76s2 § 2 (part), 2007)

**4.58.020 County Auditor Fees.**

- A. File Transfer Protocol (FTP) .....\$ .015 per image
- B. Standard maps ..... in accordance with current production cost
- C. Custom maps ..... in accordance with current production cost
- D. Personalized tags, small .....\$ 6.00
- E. Personalized tags, large .....\$ 8.00
- F. Debit, credit and electronic internet payment for on-line services.....up to \$1.50 per transaction
- G. Duplicate marriage packets .....\$ 6.00

(Ord. 2009-104 § 1, 2009; Ord. 2007-76s2 § 2 (part), 2007)

**4.58.030 County Public Works Photocopying and Reproduction Fees.**

A.	<b>Fee for contract plans and specifications for roadway and drainage projects</b> .....	The aggregate amount commensurate with the current fees charged by Public Works and General Services
B.	<b>Prints of County Maps:</b>	
	3/4" = 1 mile complete County .....	\$ 2.25 each
	1" = 1 mile west 1/2 of County .....	\$ 2.25 each
	2" = 1 mile Road Districts 1,2,3 .....	\$ 2.25 each
C.	<b>Blue Line:</b>	
	Road District Maps (42 x 50) .....	\$ 2.75 each
	Council District Maps (Set).....	Varies with number of pages/size
	Township Maps, 4" = 1 mile .....	\$ 1.75 each
	Township Maps, 2" = 1 mile .....	\$ .75 each
	Township Atlas, 4" = 1 mile.....	\$ 55.00 each
	Township Atlas, 2" = 1 mile.....	\$ 15.00 each
	Topographical Map .....	\$ 8.00 each
	Topographical Map, Mylar.....	\$ 26.50 each
	Aerial Photograph, 1" = 400' .....	\$ .75 each
	Comprehensive Drainage .....	\$ 8.00 each
	County Maps, 24 x 36 .....	\$ 1.25 each
	All Maps, 18 x 24 - 24 x 36.....	\$ 1.25 each
	All Maps, 42 x 50 - 60.....	\$ 2.75 each
	All Maps, 12 x 18 - 18 x 18.....	\$ .75 each
	Formal Plats, 18 x 24.....	\$ 1.25 each
	SP & LL, Mylar Form .....	\$ 7.00 each
	Sepias, 18 x 24.....	\$ 2.25 each
	Sepias, 24 x 36.....	\$ 4.25 each
D.	<b>Xerox 2510/Tamaron 36 U:</b>	
	<u>Bond:</u>	
	12 x 18 .....	\$ 1.75 each
	18 x 18 .....	\$ 2.50 each
	18 x 24 .....	\$ 3.50 each
	24 x 36 .....	\$ 6.25 each
	36 x 36 .....	\$ 9.25 each
	<u>Vellum:</u>	
	12 x 18 .....	\$ 3.00 each
	18 x 18 .....	\$ 4.25 each
	18 x 24 .....	\$ 5.50 each
	24 x 36 .....	\$ 10.75 each
	36 x 36 .....	\$ 16.00 each
	<u>Mylar:</u>	
	18 x 24 .....	\$ 7.00 each
	24 x 36 .....	\$ 13.75 each
	36 x 36 .....	\$ 20.50 each

E. **Other:**

Microfilm Prints .....	\$ .50 each
Short Plat Book .....	\$ 6.75 each
Speed Limit List .....	\$ 3.00 each

(Ord. 2007-76s2 § 2 (part), 2007)

**4.58.040 Assessor-Treasurer Fees.**

A. Reader printer or microfilm copies .....	\$1.00 each
B. Treasurer's historical records copying fees (billed to the nearest 6 minutes) ..	\$56.00 hour
C. Large format copies of records (includes historical maps) .....	\$56.00 hour plus postage
D. Assessor's Maps:	
Custom Maps (billed to nearest 6 minutes).....	\$62.00 hour
Orthophotography Maps (billed to the nearest 6 minutes).....	\$62.00 hour plus postage
Quick Print Maps (computer generated, based on \$56.00 hour rate).....	\$5.60 each plus postage
Standards Maps (based on \$56.00 hour rate) .....	\$5.60 each plus postage
E. Electronic records:	
Sales History Records on CD (based on \$66.10 hour rate).....	\$66.10 each
Tax Records on CD (based on \$66.10 hour rate).....	\$66.10 each
Appraisal Records on CD (based on \$66.10 hour rate).....	\$66.10 each
Foreclosure Records on CD (based on \$66.10 hour rate) .....	\$66.10 each
Custom Electronic Records on CD .....	\$66.10 hour
F. Tax Statement Copies.....	\$1.00 each
G. Application Review Services:	
Open Space Farm and Agriculture Application Review .....	\$300.00
Open Space Land Review .....	\$315.00
Open Space Timberland Review .....	\$315.00
Designated Forestland Application Review .....	\$300.00
Multi-Family Exemption Review.....	\$225.00
Historic Property Review .....	\$150.00
Compensating Tax Preparation/Review .....	\$50.00

(Ord. 2009-106s § 2, 2010; Ord. 2007-76s2 § 2 (part), 2007)

**4.58.050 County Parks and Recreation Fees.**

A. Comprehensive parks and recreations system plan:	
1. Main report .....	\$ 5.00
2. Summary excerpt.....	\$ 2.00
3. Appendix .....	\$ 1.00

(Ord. 2007-76s2 § 2 (part), 2007)