

**BOARD OF COUNTY COMMISSIONERS  
COUNTY OF KITTITAS  
STATE OF WASHINGTON**

**ORDINANCE NO. 2022- 008**

**AMENDING SECTION 3.09.020 OF KITTITAS COUNTY CODE REAL ESTATE EXCISE TAX**

- WHEREAS:** Kittitas County implements the collection of Real Estate Excise Tax at Kittitas County Code Title 3.09.010 et seq; and
- WHEREAS:** The Revised Code of Washington at 82.46.035 authorizes the County to collect an additional one quarter of one percent Real Estate Excise Tax if it plans under RCW 36.70A.040; and
- WHEREAS:** Kittitas County voluntarily began planning under RCW 36.70A.040, but, due to population changes, it is currently required to plan according to RCW 36.70A.040 as provided in the last sentence of (1) of that section.
- WHEREAS:** RCW 82.46.035 requires a vote for counties that choose to plan under the Growth Management Act, but allows the Board of County Commissioners to impose the tax if the county plans under the GMA otherwise; and
- WHEREAS:** Because Kittitas County is now required to plan under the GMA (and all provision for withdrawal under RCW 36.70A.040(2)(b) are not applicable), the Board of County Commissioners can impose the tax by council vote; and
- WHEREAS:** The Board of County Commissioners did conduct a public hearing on August 2, 2022, receiving public testimony on the proposed additional collection of one quarter of one percent Real Estate Excise Tax; and
- WHEREAS:** Following due consideration the Board of Kittitas County Commissioners desires collecting the additional one quarter of one percent Real Estate Excise Tax supporting implementation of identified project contained in the County's adopted Capital Facility Plan.

**NOW, THEREFORE BE IT ORDAINED** That the Kittitas County Board of County Commissioners, after due deliberation and in the best interest of the public, does hereby amend Kittitas County Code 3.09.020 increasing the Real Estate Excise Tax rate to one half of one percent.

**BE IT FURTHER ORDAINED** That this ordinance would become effective November 1, 2022, that Kittitas County IT is directed to amend said code accordingly, and that the Prosecutor's Office is hereby authorized to correct any scrivener's errors at its direction to IT without the need of specific board approval.

ADOPTED this 2nd day of August 2022.

BOARD OF COUNTY COMMISSIONERS  
KITITAS COUNTY, WASHINGTON

**OPPOSED**



Attest:

Clerk of the Board- Julie Kjorsvik

Deputy Clerk of the Board- Mandy Buchholz

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Laura Osiadacz, Chairman

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Cory Wright, Vice-Chairman

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Brett Wachsmith, Commissioner

## Chapter 3.09

### REAL ESTATE SALES EXCISE TAX

#### Sections

[3.09.010](#) Imposition.

[3.09.020](#) Rate.

[3.09.030](#) Disposition and distribution of proceeds.

[3.09.040](#) Taxes lien on property - Enforcement.

[3.09.050](#) Taxes seller's obligation - Choice of remedies.

[3.09.060](#) Payment and collection - Evidence - Recording.

#### **3.09.010 Imposition.**

There is hereby imposed an excise tax on each sale of real property in the unincorporated areas of Kittitas County as authorized by [RCW 82.46.010](#)(1). (Ord. 99-04, 1999; Ord. 86-6 § 1, 1986).

#### **3.09.020 Rate.**

The rate of the tax imposed by [KCC 3.09.010](#) shall be one half of one percent of the selling price. (Ord. 99-04, 1999; Ord. 86-6 § 2, 1986).

#### **3.09.030 Disposition and distribution of proceeds.**

1. The county Treasurer shall place one percent of the proceeds of the tax herewith imposed in the county current expense funds to defray the costs of collection.
2. The remaining proceeds from the tax hereby imposed shall be placed in the county capital improvements fund. (Ord. 99-04, 1999; Ord. 86-6 § 3, 1986).

#### **3.09.040 Taxes lien on property - Enforcement.**

The tax hereby imposed and any interest or penalties thereon shall be 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. 99-04, 1999; Ord. 86-6 § 4, 1986).

#### **3.09.050 Taxes seller's obligation - Choice of remedies.**

The tax hereby imposed 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 course of enforcement is not an election not to pursue the other. (Ord. 99-04, 1999; Ord. 86-6 § 5, 1986).

#### **3.09.060 Payment and collection - Evidence - Recording.**

The tax herein imposed shall be paid to and collected by the county Treasurer. The county Treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to recording or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the county Treasurer for the payment of the tax hereby imposed shall be evidence of the satisfaction of the lien imposed herein 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 Treasurer. (Ord. 99-04, 1999; Ord. 86-6 § 6, 1986).