

ORDINANCE NO. 4901

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF ELLENSBURG, WASHINGTON, RELATING TO CHAPTER 2.25 "REAL ESTATE EXCISE TAX" AND AMENDING SECTIONS 2.25.100, 2.25.120 AND 2.25.160 OF THE ELLENSBURG CITY CODE, THEREBY IMPOSING AN ADDITIONAL ONE-QUARTER OF ONE PERCENT REAL ESTATE EXCISE TAX.

WHEREAS, pursuant to Chapter 2.25 of the Ellensburg City Code ("ECC"), the City of Ellensburg currently imposes a Real Estate Excise Tax on the sale of real property within the city at a rate of one-quarter of one percent of the selling price; and

WHEREAS, RCW 82.46.035 authorizes the City of Ellensburg to collect an additional one-quarter of one percent Real Estate Excise Tax if it plans under the Growth Management Act ("GMA"), chapter 36.70A RCW; and

WHEREAS, the City of Ellensburg is currently required to plan under the GMA in accordance with RCW 36.70A.040, and may therefore impose the additional one-quarter of one percent Real Estate Excise Tax for the purpose of financing capital projects specified in the capital facilities plan element of the City's comprehensive plan, as authorized by RCW 82.46.035; and

WHEREAS, the City Council of the City of Ellensburg conducted a public hearing regarding imposing an additional one-quarter of one percent Real Estate Excise Tax at its November 21, 2022 meeting; and

WHEREAS, following due consideration the City Council desires collecting an additional one-quarter of one percent Real Estate Excise Tax supporting implementation of projects included in the City's Capital Facility Plan as currently enacted or hereafter amended;

NOW, THEREFORE, the City Council of the City of Ellensburg, Washington do hereby ordain as follows:

Section 1. A new Section entitled "2.25.100 – Additional real estate excise tax" is hereby added to the Ellensburg City Code to read as follows:

2.25.100 Additional real estate excise tax.

Pursuant to RCW 82.46.035, there is hereby imposed an additional excise tax on each sale of real property located within the corporate limits of the City of at the rate of one-quarter of one percent (0.25%) of the selling price to be collected by the County as prescribed in RCW 82.46.060.

Section 2. Section 2.25.120 of the Ellensburg City Code, as last amended by Section 1 of Ordinance 3550, is hereby amended to read as follows:

2.25.120 Administration and collection of tax.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapter 82.45 RCW and Chapter 82.46 RCW 82.46.010. [Ord. 3550 § 1, 1986.]

Section 3. Section 2.25.160 of the Ellensburg City Code, as last amended by Section 2 of Ordinance 3619, is hereby amended to read as follows:

2.25.160 Distribution of proceeds.

A. The distribution of proceeds from the tax imposed in this chapter shall be in accordance with RCW 82.46.030. Upon receipt from the county treasurer of the city tax imposed in ~~this chapter~~ section 2.25.040, the city finance director/treasurer shall deposit the receipted funds into the sidewalk improvement fund of the city of Ellensburg.

B. Proceeds from the additional tax imposed in section 2.25.100 shall be deposited in a separate account in the municipal capital improvements fund and expended as authorized by law under RCW 82.46.035. [Ord. 3619 § 2, 1988; Ord. 3550 § 1, 1986.]

Section 4. Severability. If any portion of this ordinance is declared invalid or unconstitutional by any court of competent jurisdiction, such holding shall not affect the validity of the remaining portion(s) of this ordinance.

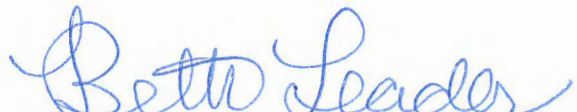
Section 5. Corrections. Upon the approval of the City Attorney, the City Clerk and the codifiers of this ordinance are authorized to make necessary corrections to this ordinance including, but not limited to, the correction of scrivener's/clerical errors, references, ordinance numbering, section/subsection numbers and any references thereto.

Section 6. Effective Date. This ordinance shall not take effect and be in force until March 1, 2023.

The foregoing ordinance was passed and adopted at a regular meeting of the City Council on the 5th day of December, 2022.


MAYOR

ATTEST:



CITY CLERK

Approved as to form:


CITY ATTORNEY

Publish: 12-8-2022

I, Beth Leader, City Clerk of said City, do hereby certify that Ordinance No. 4901 is a true and correct copy of said Ordinance of like number as the same was passed by said Council, and that Ordinance No. 4901 was published as required by law.


BETH LEADER