

Title 3

REVENUE AND FINANCE

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Chapter 3.02

HOTEL/MOTEL TAX

Sections:

- 3.02.010 Tax imposed.**
- 3.02.020 Definitions.**
- 3.02.030 Administration and collection of tax.**
- 3.02.040 Tourism promotion and development fund.**

3.02.010 Tax imposed.

As authorized in RCW 67.28.180 the City of North Bonneville hereby levies a special excise tax of two (2) percent on the sale of or charge made for the furnishing of lodging that is subject to tax under chapter 82.08 RCW, and as authorized by RCW 67.28.181(a) the City of North Bonneville levies an additional special excise tax of two (2) percent on the sale or charge made for furnishing of lodging. (Ord. 932, 2007; Ord. 925, 2007; Ord. 744 § 1, 1997; Ord. 520 § 1, 1983)

3.02.020 Definitions.

The definitions of "selling price," "seller," "buyer," "consumer," and all other definitions as are now made in RCW 82.08.010 and subsequent amendments thereto are hereby made the definitions for the tax levied herein.

“Lodging” shall mean overnight stays in a hotel, rooming house, tourist court, motel, trailer camp, RV park, campground, and 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 same. (Ord. 932, 2007; Ord. 520 § 2, 1983)

3.02.030 Administration and collection of tax.

For the purposes of the tax levied herein:

A. The Department of Revenue and the State of Washington is hereby designated as the agent of the City of North Bonneville for the purposes of collection and administration.

B. The administrative provisions contained in RCW 82.08.050 through 82.08.070 and in RCW Chapter 82.08 shall apply with respect to administration and collection by the Department of Revenue.

C. All rules and regulations adopted by the Department of Revenue for the administration of RCW Chapter 82.08 are adopted.

D. The State of Washington, Department of Revenue is hereby empowered, on behalf of the City of North Bonneville, to prescribe such special forms and reporting procedures as the Department of Revenue may deem necessary. (Ord. 520 § 3, 1983)

3.02.040 Tourism promotion and development fund.

There is hereby created a special fund in the City of North Bonneville to be known as the Tourism Promotion and Development Fund. All taxes levied and collected under the provisions of this chapter shall be credited to the Tourism Promotion and Development Fund.

Expenditures from this special fund shall be made only for the purposes of acquisition, construction or operation of stadium facilities, convention center, performing arts center facilities, and/or visual arts center facilities or for the payment of special tourism promotion by advertising, publicizing or otherwise distributing information for the purpose of attracting visitors. Such expenditures will require special City Council authorization or by including an appropriation for a specific purpose in the budget. (Ord. 520 § 4, 1983)

Chapter 3.04

LEASEHOLD TAX

Sections:

3.04.010 Tax levied.

3.04.020 Rate.

3.04.030 Exemptions.

3.04.040 Administration and collection.

3.04.050 Contract with Department of Revenue authorized.

3.04.060 Inspection of records by Department of Revenue authorized.

3.04.010 Tax levied.

There is hereby levied and shall be collected a leasehold excise tax on and after April 1, 1976 upon the act or privilege of occupying or using publicly owned real or personal property within the Town of North Bonneville through a "leasehold interest" as defined by Section 2, Chapter 21, Laws of 1975-76, Second Extraordinary Session (hereafter "the State Act"). The tax shall be paid, collected and remitted to the Department of Revenue of the State of Washington at the time and in the manner prescribed by Section 5 of the State Act. (Ord. 307 § 1, 1976)

3.04.020 Rate.

The rate of the tax imposed by Section 3.04.010 shall be four (4) 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 in Section 2 of the State Act) since that date, and excluding from any 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:

a. With respect to taxes due in calendar year 1976, a credit equal to eight (8) percent of the tax produced by the above rate.

b. With respect to taxes due in calendar year 1977, a credit equal to sixty (60) percent of the tax produced by the above rate.

c. With respect to taxes due in calendar year 1978, a credit equal to forty (40) percent of the tax produced by the above rate.

d. With respect to taxes due in calendar year 1979, a credit equal to twenty (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 thirty-three (33) percent of the tax produced by the above rate. (Ord. 307 § 2, 1976)

3.04.030 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 3.04.010 of this chapter. (Ord. 307 § 4, 1976)

3.04.040 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. (Ord. 307 § 3, 1976)

3.04.050 Contract with Department of Revenue authorized.

The Mayor is authorized to co execute a contract with the Department of Revenue of the State of Washington for the administration and collection of the tax imposed by Section 3.04.010; PROVIDED, that the town attorney shall first approve the form and content of said contract. (Ord. 307 § 6, 1976)

3.04.060 Inspection of records by Department of Revenue authorized.

The Town hereby consents to the inspection of such records as are necessary to qualify the town for inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Ord. 307 § 5, 1976)

Chapter 3.06

RETAIL SALES AND USE TAX

Sections:

3.06.010 Tax levied.

3.06.020 Taxpayers designated.

3.06.030 Rate limitation.

3.06.040 Administration and collection.

3.06.050 Inspection of records authorized.

3.06.060 Violations.

3.06.010 Tax levied.

There is hereby imposed a sales or use tax, as the case may be, upon every taxable event as defined in Section III, Chapter 94, Laws of 1970, First Extraordinary Session, occurring within the Town of North Bonneville. (Ord. 256 § 1 (part), 1974)

3.06.020 Taxpayers designated.

The tax shall be imposed upon and collected from those persons from whom the State Sales or Use Tax is collected pursuant to Chapters 82.08 and 82.12 RCW. (Ord. 256 § 1 (part), 1974)

3.06.030 Rate limitation.

The rate of tax imposed by Section 3.06.010 shall be one-half of one percent of the selling price or value of the article used, as the case may be; provided, that during such period as there is in effect a sales or use tax imposed by the County of Skamania, State of Washington, the rate of tax imposed by this chapter shall be four hundred twenty-five one thousandths of one percent. (Ord. 256 § 2, 1974)

3.06.040 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Section 6, Chapter 94, Laws of 1970, First Extraordinary session. (Ord. 256 § 3, 1974)

3.06.050 Inspection of records authorized.

The Town of North Bonneville hereby consents to the inspection of such records as are necessary to qualify the Town for inspection of records of the Department of Revenue, pursuant to RCW 83.32.330. (Ord. 256 § 4, 1974)

3.06.060 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 shall be deemed guilty of a misdemeanor. (Ord. 256 § 5, 1974)

Chapter 3.08

**EXTRA ONE-HALF PERCENT SALES
AND USE TAX**

Sections:

- 3.08.010 Levied.**
- 3.08.020 Taxpayers designated.**
- 3.08.030 Rate of tax.**
- 3.08.040 Administration and collection.**
- 3.08.050 Inspection of records.**
- 3.08.060 Authorizing contract for administration.**
- 3.08.070 Special initiative.**
- 3.08.080 Penalties.**

3.08.010 Levied.

There is hereby imposed a sales or use tax, as the case may be as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the City. (Ord. 514 § 1, 1982)

3.08.020 Taxpayers designated.

The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. (Ord. 514 § 2, 1982)

3.08.030 Rate of tax.

The rate of tax imposed by Sec 3.08.010 shall be one-half of one percent of the selling price or value of the article used, as the case may be; PROVIDED, HOWEVER, That during such period as there is in

effect a sales tax or use tax imposed by Skamania County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session at a rate equal to or greater than the rate imposed by this section, the County shall receive fifteen percent of the tax imposed by Section 1: PROVIDED, FURTHER, that during such period as there is in effect a sales tax or use tax imposed by Skamania County under section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session at a rate which is less than the rate imposed by this section, the County shall receive from the tax imposed by Section 1 that amount of revenues equal to fifteen percent of the rate of the tax imposed by the County under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session. (Ord. 514 § 2, 1982)

3.08.040 Administration and collection.

The Administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050. (Ord. 514 § 3, 1982)

3.08.050 Inspection of records.

The City hereby consents to the inspection of such records as are necessary to qualify the City for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 514 § 4, 1982)

3.08.060 Authorizing contract for administration.

The Mayor and Clerk are hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax. (Ord. 514 § 5, 1982)

3.08.070 Special initiative.

Special initiative procedures contained in RCW 35A 11.100 shall apply to this section. (Ord. 518, 1982)

3.08.080 Penalties.

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this ordinance or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this ordinance shall be guilty of a misdemeanor, and upon conviction thereof shall be fined no more than \$500 or imprisoned for not more than six months, or by both such fine and imprisonment. (Ord. 514 § 7, 1982)

Chapter 3.12

UTILITIES TAX

Sections:

ARTICLE I. CITY OWNED UTILITIES

3.12.010 Levied--Rates.

3.12.020 Payable--Procedure.

ARTICLE II. OTHER UTILITIES

3.12.030 Utilities subject to tax--Rate.

3.12.040 Tax additional to franchise payments.

3.12.050 Tax payment--Due date.

3.12.060 Failure to pay fee/tax--Penalties.

ARTICLE I. CITY OWNED UTILITIES

3.12.010 Levied--Rates.

Effective January 1, 2017, the utility tax on city owned water and sewer services will be set at fifteen percent (15%). (Ord. 1071, 2016; Ord. 1059, 2015; Ord. 1042, 2014; Ord. 1016, 2012; Ord. 998, 2011; Ord. 592 Sec. I, 1987)

3.12.020 Payable--Procedure.

Tax shall be paid to the Current Expense Fund on or before the 30th day of the month next succeeding the end of the quarterly period during which revenues were received. Payment shall be made from the appropriate utility funds by voucher/warrant with Council Approval. (Ord. 592 Sec. II, 1987)

ARTICLE II. OTHER UTILITIES

3.12.030 Utilities subject to tax--Rate.

Effective January 1, 2012, there is levied the following license fees or taxes in the amounts to be determined by the application of rates as follows:

(1) Upon every person, firm or other entity engaged in carrying on a telephone business, a tax equal to six (6%) percent of the total gross income, including the maximum percentage allowable by state law on intrastate calls, from such business in the City of North Bonneville.

“Telephone business” means the business of providing access to a local telephone network, local telephone network switching service, toll service, cellular telephone service, coin telephone services, telephonic, video, data or similar communication or transmission for hire, via a local telephone network, toll line or channel, cable, microwave or similar communication or transmission system. The term includes cooperative or farmer line telephone companies or associations operating exchanges. “Telephone business” does not include the providing of competitive telephone service, nor providing of cable television service or other broadcast services by radio or television stations.

“Competitive telephone service” means the providing by any person of telecommunications equipment or apparatus, directory advertising and lease of telephone street directories or service, other than toll service, related to the equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which may be provided by persons that are not subject to regulation as telephone companies under RCW Title 80 and for which a separate charge is made.

(2) Upon every person, firm or other entity engaged in carrying on the business of selling or furnishing electric light and power, a fee or tax equal to six (6%) percent of the total gross income from such business in the City of North Bonneville.

(3) Upon every person, firm or other entity engaged in carrying on the business of selling or furnishing natural or propane gas, a fee or tax equal to six (6%) percent of the total gross income from such business in the City of North Bonneville.

(4) Upon every person, firm or other entity engaged in carrying on the business of selling or furnishing petroleum liquid fuels, including liquified petroleum gases for use in combustion devices other than motor vehicles, a fee or tax equal to six (6%) percent of the total gross income from such business in the City of North Bonneville.

(5) Upon every person, firm or other entity engaged in carrying on the business of collecting and disposing of garbage, a fee or tax equal to six (6%) percent of the total gross income from such business in the City of North Bonneville. (Ord. 1099, 2018; Ord. 998, 2011; Ord. 626 § 1(1--5), 1988)

3.12.040 Tax additional to franchise payments.

The fee or tax imposed by this ordinance shall be in addition to any and all payments made pursuant to any franchise or agreement granted by the City. (Ord. 626, 1988)

3.12.050 Tax payment--Due date.

Payment of the tax imposed by this ordinance shall be made on or before the last day of the month next succeeding the end of the quarterly period in which the tax accrued.

In lieu of quarterly payments of the tax herein provided, the taxpayer may, when permission is obtained from the City Clerk, pay said tax on a monthly or annual basis. (Ord. 627 § II, 1988)

3.12.060 Failure to pay fee/tax--Penalties.

If payment of any fee or tax due under this ordinance is not received by the Clerk on or before the last day of the month in which the tax becomes due within an extension of time if granted by the City Clerk, there shall be added a penalty as follows:

1. 1 to 40 days delinquency, 10% of the fee or tax due with a minimum penalty of \$1.00.
2. 41 to 70 days delinquency, 15% of the fee or tax due with a minimum penalty of \$2.00.
3. 71 or more days delinquency, 20% of the fee or tax due with a minimum penalty of \$3.00. (Ord. 627 § III, 1988)

Chapter 3.16

WATER AND SEWER FUNDS

Sections:

- 3.16.010 Water Fund.**
- 3.16.020 Water Reserve Fund.**
- 3.16.030 Sewer Fund.**
- 3.16.040 Sewer Reserve Fund.**

3.16.010 Water Fund.

A fund to be known as the “Water Fund” is created. All moneys earned by the water system from established rates and fees other than new connection fees as established by the City Council shall be placed in the water fund. Monies from this fund shall be used for the operations, maintenance, planning and other expenses of the water system as designated by the City Council. (Ord. 1097, 2018; Ord. 214, 1971)

3.16.020 Water Reserve Fund.

A fund to be known as the “Water Reserve Fund” is created. All moneys collected from new water connection fees shall be allocated to this fund. Monies from this fund shall be used for the construction of improvements to the water system by the city and for any bond reserve fund required for the construction of such improvements. Any interest accrued on the fund shall be credited to the fund. (Ord. 1097, 2018; Ord. 214, 1971)

3.16.030 Sewer Fund.

A fund to be known as the “Sewer Fund” is created. All moneys earned by the sewer system from established rates and fees other than new connection fees as established by the City Council shall be placed in the sewer fund. Monies from this fund shall be used for the operations, maintenance, planning and other expenses of the sewer system as designated by the City Council. (Ord. 1097, 2018; Ord. 214, 1971)

3.16.040 Sewer Reserve Fund.

A fund to be known as the “Sewer Reserve Fund” is created. All moneys collected from new sewer connection fees shall be allocated to this fund. Monies from this fund shall be used for the construction of improvements to the sewer system by the city and for any bond reserve fund required for the construction of such improvements. Any interest accrued on the fund shall be credited to the fund. (Ord. 1097, 2018; Ord. 214, 1971)

Chapter 3.18

REVENUE SHARING FUND

Sections:

3.18.010 Created--Purpose.

3.18.010 Created--Purpose.

There is created and established a fund entitled Revenue Sharing Fund for Federal shared revenue already received and all other Federal shared revenue received from the United States Government until further notice hereon. (Ord. 239, 1973)

Chapter 3.20

PETTY CASH FUND

Sections:

3.20.010 Created--Purpose.

3.20.010 Created--Purpose.

There is established a petty cash fund for the payment of small incidental expenditures of the City. Check in the amount of fifty dollars (\$50.00) is hereby authorized for the establishment of the petty cash fund. (Ord. 343 § 1, 1977)

Chapter 3.24

LAND REDEMPTION AND CAPITAL IMPROVEMENT FUND

Sections:

3.24.010 Created--Purpose.

3.24.010 Created--Purpose.

There is established a fund known as the Land Redemption and Capital Improvement Fund. The City Clerk is directed to pay into the fund such percentage of revenues as set forth in the budgets for the City. Funds shall be used for purchase and development of lands in the initial and optimum town and costs of capital improvement projects. (Ord. 366, 1977)

Chapter 3.26

EQUIPMENT FUND

Sections:

3.26.010 Created--Purpose.

3.26.020 Authorized expenditures.

3.26.030 Transfer of equipment.

3.26.040 Equipment rental authorized, Rates, Disposition of money.

3.26.050 Equipment rental authorized, Use of funds.

3.26.060 Administration.

3.26.070 Service of equipment owned by other entities.

3.26.010 Created--Purpose.

There is established a fund to be called "Equipment Repair and Rental Fund." (Ord. 987, 2011; Ord. 383, 1978)

3.26.020 Authorized expenditures.

All equipment transferred to or funds deposited in the fund shall be expended for the following purposes:

A. Paying salaries and wages and otherwise financing operations required for the repair, replacement, purchase and operation of all vehicular equipment owned by the fund;

B. Purchasing equipment, materials and supplies incidental to the operation and maintenance of such vehicular equipment;

C. Purchasing equipment, materials and supplies to be used in the administration and operation of the fund;

D. Purchasing materials and supplies as are common to and regularly used by various offices and departments of the city. (Ord. 987, 2011)

3.26.030 Transfer of equipment.

All vehicular equipment owned by the city, and all property, assets and liabilities of the city shop presently included under the city's general fixed asset accounts and used for vehicle maintenance are hereby transferred without charge to the equipment repair and rental fund. Any equipment deemed by the Mayor as infeasible for transfer, such as equipment used solely for fire-fighting and emergency rescue purposes, shall not be transferred to the assets of the fund. (Ord. 987, 2011)

3.26.040 Equipment rental authorized, Rates, Disposition of money.

Equipment owned by the equipment repair and rental fund may be rented for use of the various offices and departments of the city, other governmental agencies or private parties, at such rates as the council shall adopt by resolution from time to time. Rental rates may be changed from time to time to adjust for actual cost of operation of the equipment rental fund. Money received from the rental of such equipment or from budget appropriations shall be placed in the fund and shall be retained in the fund until the council shall otherwise direct. (Ord. 987, 2011)

3.26.050 Equipment rental authorized, Use of funds.

The equipment repair and rental fund may be used to purchase or sell equipment, materials and supplies, and to make rental payments on behalf of the city to other persons, firms or agencies, both private and public, for the rental of equipment by the city from such persons, firms or agencies; provided, however, such expenditures may be made only for such items as are reasonably related to those purposes of the fund described in Section 3.26.020. (Ord. 987, 2011)

3.26.060 Administration.

The City Clerk/Treasurer or the City Administrator/Clerk/Treasurer may administer this fund. (Ord. 987, 2011)

3.26.070 Service of equipment owned by other entities.

Vehicles and equipment owned by other funds or entities may be serviced by the equipment repair and rental fund at specified rates. (Ord. 987, 2011)

Chapter 3.30

CLAIMS CLEARING FUND

Sections:

3.30.010 Created--Administration.

3.30.010 Created--Administration.

(a) There is created a fund known as the Claims Clearing Fund.

(b) The City Clerk is authorized to transfer from funds of the various departments to the Claims Clearing Fund sufficient moneys to pay the claims against the departments of the City.

(c) The Claims Clearing Fund shall be used and payments made only for the purpose of paying any claims against the City.

(d) The City Clerk is authorized to issue warrants against the fund in payment of materials furnished, services rendered or expense/liability incurred by the various department/offices of the City. The warrant shall be issued only after there has been filed with the City Clerk proper vouchers, approved by the Council, stating the nature of the claim, the amount owing and the person/firm/entity entitled thereto. Each warrant issued under the provisions of this section shall have on its face the words, "Claims Clearing Fund." (Ord. 495, 1981)

Chapter 3.32

PAYROLL FUND

Sections:

3.32.010 Created--Purpose.

3.32.010 Created--Purpose.

There is created a fund designated as Payroll Fund into which moneys shall be transferred monthly from appropriate budgeted departments for the purpose of paying city employees salaries, wages and benefits. The accounts shall be kept so that they show the department to which the payments are properly chargeable. (Ord. 496, 1981)

Chapter 3.34

EVIDENTIARY REVOLVING FUND

Sections:

3.34.010 Created--Purpose.

3.34.010 Created--Purpose.

An Evidentiary Revolving Fund is created in the amount of \$100. Fund to be administered by the Mayor and Police Chief for information leading to the arrest and prosecution of individuals committing crimes within the City.

The Police Chief shall keep an accurate record of all funds expended and shall render an accounting of expenditures upon demand. (Ord. 530, 1983)

Chapter 3.40

INVESTMENT COMMITTEE

Sections:

3.40.010 Committee created--Members.

3.40.020 Investments authorized.

3.40.010 Committee created--Members.

Pursuant to the authority conferred in RCW 35.39.030 there is hereby created a committee to make investments of any funds in excess of current needs. Said committee to consist of Mayor, Town Clerk and one councilmember. (Ord. 228 § 1, 1972)

3.40.020 Investments authorized.

The Committee is authorized to make investments without the consent of the legislative authority for each investment. The Committee shall make a monthly report of all investment transactions to the Town Council. The Committee authorized to invest town funds may at any time convert the investments, or any part thereof, into cash to meet current needs. (Ord. 228 § 2, 1972)

Chapter 3.44

EXCHANGE OF TAX INFORMATION

Sections:

3.44.010 Cooperation with state.

3.44.020 Agreement authorized.

3.44.010 Cooperation with state.

The Clerk-Treasurer is authorized and directed to cooperate with the Washington State Department of Revenue by exchanging information, including records and documents of any nature, pertaining to the location, nature, and activities of persons and businesses subject to the municipal excise (business and occupation) tax. (Ord. 362 § 1, 1977)

3.44.020 Agreement authorized.

The Mayor is authorized on behalf of the City to enter into such agreement with the State Department of Revenue as may be necessary to express in a more formal manner the reciprocal cooperation authorized by this chapter. (Ord. 362 § 2, 1977)

Chapter 3.48

REAL ESTATE EXCISE TAX

Sections:

- 3.48.010** **Imposition of real estate excise tax.**
- 3.48.020** **Taxable events.**
- 3.48.030** **Consistency with state tax.**
- 3.48.040** **Distribution of tax proceeds and limiting the use thereof.**
- 3.48.050** **Seller's obligation.**
- 3.48.060** **Lien provisions.**
- 3.48.070** **Notation of payment.**
- 3.48.080** **Date payable.**
- 3.48.090** **Excessive and improper payments.**

3.48.010 **Imposition of real estate excise tax.**

There is imposed a tax of one-quarter of one (1) percent of the selling price of each sale of real property within the corporate limits of North Bonneville. (Ord. 679 § 1, 1991)

3.48.020 **Taxable events.**

Taxes imposed herein shall be collected from persons who are taxable by the state under RCW Chapter 82.45 and WAC Chapter 458-61 upon the occurrence of any taxable event within the corporate limits of the City. (Ord. 679 § 2, 1991)

3.48.030 **Consistency with state tax.**

The taxes imposed herein shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the state under RCW Chapter 82.45 and WAC Chapter 458-61. The provisions of these chapters to the extent they are not inconsistent with the ordinance codified in this chapter, shall apply as though fully set forth herein. (Ord. 679 § 3, 1991)

3.48.040 **Distribution of tax proceeds and limiting the use thereof.**

A. The County Treasurer shall place one percent of the taxes imposed herein in the county current expense fund to defray costs of collection.

B. The remaining proceeds from City taxes imposed herein shall be distributed to the City monthly and those taxes imposed under Section 3.48.010 shall be placed by the City Treasurer in a municipal capital improvements fund. These funds shall be used by the City for local improvements, including those listed in RCW 35.43.040, and/or, until December 31, 2016, for the maintenance and operation of existing capital facilities.

C. This section shall not limit the existing authority of this city to impose special assessments on property benefitted thereby in the manner prescribed by law. (Ord. 986, 2011; Ord. 679 § 4, 1991)

3.48.050 **Seller's obligation.**

The taxes imposed herein are the obligation of the seller and may be enforced through the action of debt against the seller or in the manner prescribed in the foreclosure of mortgages. (Ord. 679 § 5, 1991)

3.48.060 **Lien provisions.**

The taxes imposed herein and any interest or penalties thereon are the specific lien upon each piece of real property sold from the time of sale or until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. Resort to one (1) course of enforcement is not an election not to pursue the other. (Ord. 679 § 6, 1991)

3.48.070 Notation of payment.

The taxes imposed herein shall be paid to and collected by the Treasurer of the county within which is located the real property which was sold. The County Treasurer shall act as agent for the City within the county imposing the tax. The County Treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the County Treasurer for the payment of the tax imposed herein shall be evidence of the satisfaction of the lien imposed in Section 3.48.060 and may be recorded in the manner prescribed for recording satisfactions or mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the County Auditor for filing or recording until the tax is paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this face is made on the instrument by the County Treasurer. (Ord. 679 § 7, 1991)

3.48.080 Date payable.

The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within thirty (30) days thereafter, shall bear interest at the rate of one (1) percent per month from the time of sale until the date of payment. (Ord. 679 § 8, 1991)

3.48.090 Excessive and improper payments.

If, upon written application by a taxpayer to the County Treasurer for a refund, it appears a tax has been paid in excess of the amount actually due or upon a sale or other transfer declared to be exempt, such excess amount or improper payment shall be refunded by the County Treasurer to the taxpayer; provided, that no refund shall be made unless the state has first authorized the refund of an excessive amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation. Any refund made shall be withheld from the next monthly distribution to the City. (Ord. 679 § 9, 1991)

Chapter 3.52

PUBLIC USE OF FIRE HYDRANTS AND HOSE OUTLETS

Sections:

3.52.010 Authorized use.

3.52.020 Rate--Hydrant use.

3.52.010 Authorized use.

It is unlawful for any person other than an authorized City employee or member of the Fire Department to operate fire hydrants and hose outlets unless proper arrangements have been made for payment and permission has been granted by the City. Repair of damage to a fire hydrant due to improper use or negligence shall be the responsibility of the user. (Ord. 728 § 1, 1996)

3.52.020 Rate--Hydrant use.

A. When water service is requested on a temporary basis for any purpose by way of a fire hydrant, the charges shall be: Each hydrant used: One hundred dollars (\$100.00)/month.

Charges for water consumed by the City of North Bonneville, for fire hydrants, which amount shall be paid from the City treasury into the water fund, shall be: For each fire hydrant or stand pipe: Twenty-five cents (\$.25) per month.

B. All hydrant use shall be relinquished, if needed, in case of an emergency. (Ord. 728 § 2, 1996)

Chapter 3.60

DONATIONS

Sections:

3.60.010 Purpose.

3.60.020 Definitions.

3.60.030 Funds – Accounting.

3.60.040 Acceptance of donations in general – Donor’s desired use or conditions.

3.60.050 Acceptance of monetary donations.

3.60.060 Acceptance of nonmonetary donations.

3.60.010 Purpose.

The purpose of this chapter is to authorize the acceptance of donations for any public purpose, pursuant to RCW 35A.11.040, and to specify policies and procedures for doing so. (Ord. 990, 2011)

3.60.020 Definitions.

“Department head” includes the head of any city department, or his or her designee.

“Donation” is defined as any monetary or nonmonetary gift, grant, devise or bequest to the City of North Bonneville. A monetary donation includes cash or a check, money order or other negotiable instrument. A nonmonetary donation includes real or personal property. In the event of a stock donation, since a government entity is not legally able to own stock, such a donation would be liquidated and turned into cash or another liquid asset, and treated as a monetary donation.

“City Administrator” means the city administrator/clerk/treasurer of the City of North Bonneville, or his or her designee. (Ord. 990, 2011)

3.60.030 Funds – Accounting.

The City of North Bonneville city administrator is responsible for providing for the deposit and financial administration of any donation to the city. If necessary, s/he shall track the proposed use of any such donation and shall maintain separate records of accounts showing receipts and disbursements. The city administrator may establish further rules and regulations for the accounting and administration of donations, consistent with this chapter, as deemed necessary by the city administrator. (Ord. 990, 2011)

3.60.040 Acceptance of donations in general – Donor’s desired use or conditions.

The city has the discretion to accept or decline any proposed donation, whether conditioned or not, subject to the provisions of this chapter. In the event a department head has reason to believe a donation could cause or result in an appearance of impropriety, the department head shall consult with the city attorney prior to accepting the donation. Conditioned donations shall be assigned to a project or existing fund consistent with the donor’s desired use, as long as such condition(s) do not conflict with city, state or federal law, in which case the city shall ask that the condition(s) be removed or decline the donation. (Ord. 990, 2011)

3.60.050 Acceptance of monetary donations.

A. Donations Under \$5,000. The city administrator or department heads are hereby authorized to accept any monetary donation less than \$5,000 on behalf of the city, and shall deposit such monies with the finance department.

B. Donations Greater than \$5,000. Donations of any amount greater than \$5,000 must first be approved by the city council, so that the city can evaluate any policy implications associated with the donation.

C. Conditional Donations. In the event that a monetary donation is conditioned or donated for a special purpose, prior to acceptance, the city administrator, department heads or city council (depending on who is accepting the donation under subsections A and B of this section) should consider the long-term impacts of the donation, particularly where there could be a significant future or ongoing operations and

maintenance or capitol costs associated with the donation. Where the proposed donation is conditioned on the contribution to a city program, purpose or activity that has not first been approved by council, the city administrator or department heads shall defer to the city council for any such decisions.

D. Donations of Real Property. All donations of real property, whether conditioned or unconditioned, must first be approved by the city council by resolution. (Ord. 990, 2011)

3.60.060 Acceptance of nonmonetary donations.

A. Donations of Personal Property Valued at \$5.00 to \$5,000. All donations of personal property with a current value greater than \$5.00 and less than \$5,000 may be accepted by the mayor or the city administrator or department heads, except as follows. In the event of a donation of personal property which could require future maintenance or repair (e.g., office equipment), the department head should first assess all related future costs and submit the assessment of expenses to the city administrator for approval prior to acceptance of the donation. In addition, if a conditioned donation could have long-term impacts, such as significant operations and maintenance or capitol costs, the department head or city administrator shall consult with the city council prior to accepting the donation.

B. Donation of Personal Property Valued at Over \$5,000. All donations of personal property with a current value of \$5,000 or more must first be approved by the city council. If the personal property could require future maintenance or repair, the city administrator should first assess all related future costs and submit the assessment of expenses to the city council. For conditioned donations, the city administrator should also provide the city council with an assessment of long-term impacts, such as significant operations and maintenance or capitol costs.

C. Donations of Real Property. All donations of real property, whether conditioned or unconditioned, must first be approved by the city council by resolution. (Ord. 990, 2011)

Chapter 3.70

PAYMENT OF CLAIMS

Sections:

3.70.010 Payment by Check.

3.70.010 Payment by Check.

Pursuant to RCW 35A.04.020, payment of claims or obligations of the City shall be by check. The qualified public depository where such checks are to be drawn upon shall be at whatever institution may be determined from time to time by the City Council. The City Officers authorized to sign checks shall be the City Administrator / Clerk / Treasurer, City Clerk / Treasurer, Deputy Clerk, and the Mayor, with two of the previous four signatures required. (Ord. 980, 2011)

3.70.020 Advanced Payments.

In order to expedite the payment of claims and warrants, the city may issue payments in advance of city council approval only for the following:

- Tax payments including Federal Withholding, Medicare, Social Security, and Washington State excise taxes;
- Employee pay, including mid-month draw payments;
- Employee voluntary withholding payments including employee retirement;
- Employee involuntary withholding payments such as garnishments and union dues;
- Employee benefits including medical, labor and industries insurance, unemployment insurance, and Washington State retirement;
- Automatically deducted bank fees and charges; and

- Payments that may be deducted from intergovernmental revenues including services fees and/or charges applied by Washington State and Skamania County for processing tax receipts or as may be applied by neighboring jurisdictions with whom the city enters in interlocal agreements.

The ability to issue payments in advance of city council approval shall be subject to the following conditions:

- The city shall maintain a bond in an amount not less than \$50,000 for the faithful discharge of duties for each officer or employee designated to make payments.
- The city council shall review the documentation supporting Advanced Payments at a regularly scheduled public meeting within one month of issuance. These payments will be separately approved as “Advanced Payments”.
- In the event the city council shall disapprove any claim paid with an Advanced Payment, the treasurer shall cause the disapproved claims to be recognized as receivables of the city and shall pursue collection diligently until said disapproved amounts are collected.

The following claims shall not be paid before the city council has reviewed and approved them:

- Any claim which would require a budget amendment.
- Any claim in excess of an amount authorized by a contract.
- Any claim which is not in accordance with the city’s policies. (Ord. 1005, 2012)