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CITY OF BELLEVUE, WASHINGTON

ORDINANCE NO. 3213

AN ORDINANCE imposing an excise tax on sale of real estate in the City; providing for the collection thereof; limiting the use of the proceeds therefrom; and fixing penalties for the violation thereof.

THE CITY COUNCIL OF THE CITY OF BELLEVUE, WASHINGTON DOES ORDAIN AS FOLLOWS:

Section 1. There is hereby imposed a tax of one-quarter of one percent of the selling price on each sale of real property within the City of Bellevue.

Section 2. The tax imposed by this Ordinance shall be collected from persons who are taxable by the state under chapter 82.45 RCW and chapter 458-61 WAC upon the occurrence of any taxable event within the City of Bellevue.

Section 3. The tax imposed by this Ordinance shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the state under chapter 82.45 RCW and chapter 458-61 WAC. The provisions of those chapters to the extent they are not inconsistent with this Ordinance, shall apply as though fully set forth herein.

Section 4. The King County Treasurer shall place one percent of the proceeds of the tax imposed by this Ordinance in the county current expense fund to defray costs of collection. The remaining proceeds from the tax imposed by this Ordinance shall be distributed to the City monthly and shall be placed in the Street Capital Improvement Fund and shall be used for street capital improvements in accordance with the requirements of subsection (2) of Section 13 of Chapter 49, Laws of 1982, First Extraordinary Session, 47th Legislature of the State of Washington. This section shall not limit the existing authority of this city to impose special assessments on property benefited thereby in the manner prescribed by law.

Section 5. The tax imposed by this Ordinance is the obligation of the seller and may be enforced through the action of debt against the seller or in the manner prescribed for the foreclosure of mortgages.

Section 6. The tax imposed by this Ordinance and any interest or penalties thereon are 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. Resort to one course of enforcement is not an election not to pursue the other.

Section 7. The tax imposed by this Ordinance shall be paid to and collected by the King County Treasurer. The King County Treasurer shall act as agent for the City for such purposes. The King 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 by this Ordinance shall be evidence of the satisfaction of the lien imposed in Section 6 of this Ordinance and may be recorded in the manner prescribed for recording satisfactions 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.

Section 8. The tax imposed by this Ordinance shall become due and payable immediately at the time of sale and, if not so paid within thirty days thereafter, shall bear interest at the rate of one percent per month from the time of sale until the date of payment.

Section 9. 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.

Section 10. If any provision of this Ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

Section 11. The tax imposed by this Ordinance shall become effective within the City of Bellevue on January 1, 1983.

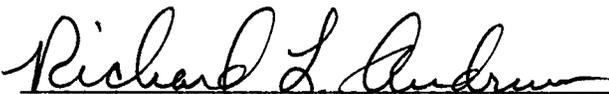
PASSED by the City Council this 13<sup>th</sup> day of December, 1982, and signed in authentication of its passage this 13<sup>th</sup> day of December, 1982.

(SEAL)

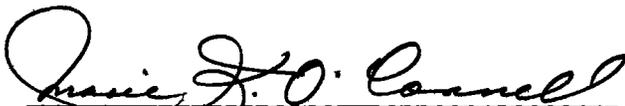
  
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Roy A. Ferguson, Mayor

Approved as to form:

Linda M. Youngs, City Attorney

  
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Richard L. Andrews, Assistant City Attorney

Attest:

  
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Marie K. O'Connell, City Clerk

Published December 18, 1982