

**CITY OF GOLD BAR, WASHINGTON
RESOLUTION NO. 12-07**

A RESOLUTION FOR USE OF REAL ESTATE EXCISE TAX FUNDS

WHEREAS, the City of Gold Bar has a Real Estate Excise Tax Fund in accordance with GBMC 3.16 and RCW 82.46; and

WHEREAS, RCW 82.46.010 (7) and RCW 82.46.035 (8) permit the use of 35% of these funds for operation and maintenance of capital projects in the City Comprehensive Plan in 2012; and

WHEREAS, the City of Gold Bar has a budget for the year of approximately \$ 69,000.00 in this fund, for an approximate amount of \$ 24,000 available for operation and maintenance expenditures.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Gold Bar, Washington as follows:

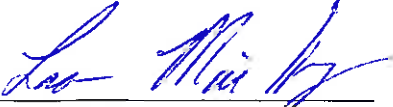
1. The City will purchase installation services for the surveillance cameras purchased for Park Security for an approximate \$ 3,000 (see Resolution 10-09);
2. The City will purchase installation services for the two lampposts purchased for Gateway Park for approximately \$ 1,000 (see Resolution 10-09);
3. The City will purchase a new phone system for City Hall for approximately \$ 3,000.00 (see Comprehensive Plan CF-P1);
4. The City will purchase various repair parts, small tools, and safety equipment for approximately \$ 9,000 to be distributed over parks and facilities including:

Front Deck Drive Shaft for Tractor Mower	\$ 1,000
Wire Feed Welder for Equipment Repair	\$ 1,000
Miscellaneous Small Tools	\$ 1,500
Asphalt Compactor	\$ 4,500
Safety Equipment, clothes, boots, eye protection	\$ 1,000;

5. All purchased per this resolution shall be pre-approved by the City Council.

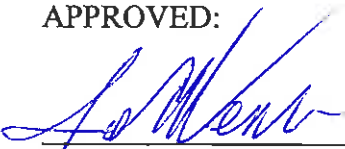
RESOLVED this 19th day of June, 2012.

ATTEST/AUTHENTICATED:



Laura Kelly, City Clerk/Treasurer

APPROVED:



Joe Beavers, Mayor

RCW 82.46.010

Tax on sale of real property authorized — Proceeds dedicated to local capital projects — Additional tax authorized — Maximum rates.

(1) The legislative authority of any county or city must identify in the adopted budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section, and must indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

(2)(a) The legislative authority of any county or any city may impose an excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-quarter of one percent of the selling price. The revenues from this tax must be used by any city or county with a population of five thousand or less and any city or county that does not plan under RCW 36.70A.040 for any capital purpose identified in a capital improvements plan and local capital improvements, including those listed in RCW 35.43.040.

(b) After April 30, 1992, revenues generated from the tax imposed under this subsection (2) in counties over five thousand population and cities over five thousand population that are required or choose to plan under RCW 36.70A.040 must be used solely for financing capital projects specified in a capital facilities plan element of a comprehensive plan and housing relocation assistance under RCW 59.18.440 and 59.18.450. However, revenues (i) pledged by such counties and cities to debt retirement prior to April 30, 1992, may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (ii) committed prior to April 30, 1992, by such counties or cities to a project may continue to be used for that purpose until the project is completed.

(3) In lieu of imposing the tax authorized in RCW 82.14.030(2), the legislative authority of any county or any city may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-half of one percent of the selling price.

(4) Taxes imposed under this section must be collected from persons who are taxable by the state under chapter 82.45 RCW upon the occurrence of any taxable event within the unincorporated areas of the county or within the corporate limits of the city, as the case may be.

(5) Taxes imposed under this section must 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.

(6) As used in this section, "city" means any city or town and "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; parks; recreational facilities; law enforcement facilities; fire protection facilities; trails; libraries; administrative and/or judicial facilities; river and/or waterway flood control projects by those jurisdictions that, prior to June 11, 1992, have expended funds derived from the tax authorized by this section for such purposes; and, until December 31, 1995, housing projects for those jurisdictions that, prior to June 11, 1992, have expended or committed to expend funds derived from the tax authorized by this section or the tax authorized by RCW 82.46.035 for such purposes.

(7) From July 22, 2011, until December 31, 2016, a city or county may use the greater of one hundred thousand dollars or thirty-five percent of available funds under this section, but not to exceed one million dollars per year, for the operations and maintenance of existing capital projects as defined in subsection (6) of this section.

RCW 82.46.035

Additional tax — Certain counties and cities — Ballot proposition — Use limited to capital projects — Temporary rescindment for noncompliance. (Effective until June 30, 2012.)

(1) The legislative authority of any county or city must identify in the adopted budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section, and must indicate that such tax is intended to be in addition to other funds that may be reasonably available for such capital projects.

(2) The legislative authority of any county or any city that plans under RCW [36.70A.040\(1\)](#) may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-quarter of one percent of the selling price. Any county choosing to plan under RCW [36.70A.040\(2\)](#) and any city within such a county may only adopt an ordinance imposing the excise tax authorized by this section if the ordinance is first authorized by a proposition approved by a majority of the voters of the taxing district voting on the proposition at a general election held within the district or at a special election within the taxing district called by the district for the purpose of submitting such proposition to the voters.

(3) Revenues generated from the tax imposed under subsection (2) of this section must be used by such counties and cities solely for financing capital projects specified in a capital facilities plan element of a 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.

(4) Revenues generated by the tax imposed by this section must be deposited in a separate account.

(5) As used in this section: (a) "City" means any city or town; (b) "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, municipally owned heavy rail short line railroads, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks; and (c) "short line railroads" means class III railroads as defined by the United States surface transportation board.

(6) When the governor files a notice of noncompliance under RCW [36.70A.340](#) with the secretary of state and the appropriate county or city, the county or city's authority to impose the additional excise tax under this section is temporarily rescinded until the governor files a subsequent notice rescinding the notice of noncompliance.

(7) A city or county may use revenue generated under subsection (2) of this section for municipally owned heavy short line railroads only if the revenue was collected prior to December 31, 2008, and may not use more than twenty-five percent of the total revenue generated under subsection (2) of this section for municipally owned heavy short line railroads.

(8) From July 22, 2011, until December 31, 2016, a city or county may use the greater of one hundred thousand dollars or thirty-five percent of available funds under this section, but not to exceed one million dollars per year, for operations and maintenance of existing capital projects as defined in subsection (5) of this section, and counties may use available funds under this section for the payment of existing debt service incurred for capital projects as defined in RCW [82.46.010](#). If a county uses available funds for payment of existing debt service under RCW [82.46.010](#), the total amount used for payment of debt service and any amounts used for operations and maintenance is subject to the limits in this subsection.