

**CITY OF WINLOCK, WASHINGTON**  
**ORDINANCE NO. 1178**

**AN ORDINANCE OF THE CITY OF WINLOCK, WASHINGTON,  
AMENDING CHAPTER 3.35 OF THE WINLOCK MUNICIPAL CODE;  
IMPOSING AN ADDITIONAL EXCISE TAX (REET 2) ON THE SALE OF  
REAL ESTATE, PROVIDING FOR THE COLLECTION THEREOF,  
LIMITING THE USE OF THE PROCEEDS THEREFROM, AND FIXING  
PENALTIES FOR THE VIOLATION THEREOF.**

WHEREAS, the City of Winlock, Washington (the "City") is a Code City under the laws of the State of Washington; and

WHEREAS, pursuant to RCW 35A.11.020, the City may adopt and enforce ordinances of all kinds relating to and regulating the City's local or municipal affairs and appropriate to the good government of the City; and

WHEREAS, the City enacted a REET 1 tax when it passed Ordinance No. 616 in 1985, which is codified at Chapter 3.35 of the Winlock Municipal Code; and

WHEREAS, RCW 82.46.035 authorizes the City of Winlock 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 Winlock 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, 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 WINLOCK,  
WASHINGTON, DO ORDAIN AS FOLLOWS:**

**SECTION 1.** Section 3.35.015 of the Winlock Municipal Code is hereby created to state:

**3.35.015 Imposition of tax – REET 2.**

In accordance with RCW 82.46.035, and in addition to the excise tax on the sale of real property imposed by Chapter 3.35 of the Winlock Municipal Code, there is hereby imposed an excise tax on each sale of real property located within the corporate limits of the City of Winlock at the rate of one quarter of one percent (0.25%) of the selling price to be collected by Lewis County as prescribed in RCW 82.46.060. Proceeds from this additional tax shall be deposited in a separate account in the municipal capital improvements fund and expended as authorized by law under RCW 82.46.035.

**SECTION 2.** Section 3.35.040 of the Winlock Municipal Code is hereby created to state:

**3.35.040 Taxable events.**

Taxes imposed herein 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 corporate limits of the City of Winlock.

**SECTION 3.** Section 3.35.050 of the Winlock Municipal Code is hereby created to state:

**3.35.050 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 chapter 82.45 RCW and chapter 458-61 WAC, as they now exist or are hereafter amended. 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.** Section 3.35.060 of the Winlock Municipal Code is hereby created to state:

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

1. The county treasurer shall place one percent of the proceeds of the taxes imposed herein in the county current expense fund to defray costs of collection.
2. The remaining proceeds from city taxes imposed herein shall be distributed to the City of Winlock monthly and those taxes imposed under Section 1 shall be placed by the City of Winlock treasurer in a municipal capital improvements fund. This capital improvements fund shall be used by the City of Winlock as authorized by RCW 82.46.010, as now or hereafter amended.
3. This section shall not limit the existing authority of this city to impose special assessments on property specially benefited thereby in the manner prescribed by law.

**SECTION 5.** Section 3.35.070 of the Winlock Municipal Code is hereby created to state:

**3.35.070 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 for the foreclosure of mortgages.

**SECTION 6.** Section 3.35.080 of the Winlock Municipal Code is hereby created to state:

**3.35.080 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 course of enforcement is not an election not to pursue the other.

**SECTION 8.** Section 3.35.090 of the Winlock Municipal Code is hereby created to state:

**3.35.090 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 of Winlock 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 6 of this ordinance 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 fact is made on the instrument by the county treasurer.

**SECTION 8.** Section 3.35.100 of the Winlock Municipal Code is hereby created to state:

**3.35.100 Date payable.**

The tax imposed hereunder 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.** Section 3.35.110 of the Winlock Municipal Code is hereby created to state:

**3.35.110 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 of Winlock.

**SECTION 10. Severability.** 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. Notice to county treasurer (RCW 82.46.080).** The City treasurer is authorized and directed to provide the county treasurer with a copy of the ordinance or other action

**PASSED** by the Council of the City of Winlock, Washington, and **APPROVED** by the Mayor of the City of Winlock at a regularly scheduled open public meeting thereof, this 23<sup>rd</sup> day of December, 2024.




Brandon Svenson, Mayor

Attest:

  
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Jill Davis, City Treasurer

Approved as to form:

  
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Marissa Y. Jay, WSBA # 55393  
City Attorney

Approved Reading:	<u>12/23/2024</u>
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Effective Date:	<u>12/31/2024</u>