
Kittitas County Code

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Chapter 3.02

BUDGET TRANSFERS

Sections:

3.02.010 Policy.

3.02.010 Policy.

1. Budget transfers shall not be required within the budgetary classes having bars numbers 20, 30, 40, 50 or 60. Nothing in this policy shall affect the requirement for action by the board in transfers between said categories.
 2. Action by the board shall be required for transfers relating to salaries and benefits. (Ord. 99-04, 1999; Res. 81-8, 1981).
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Chapter 3.04

SALES OR USE TAX*

Sections

- 3.04.010 Imposition.
- 3.04.020 Rate.
- 3.04.030 Administration and collection.
- 3.04.040 Consent to inspection of records.
- 3.04.050 Credit for tax imposed by any city.
- 3.04.060 Detention and jail sales/use tax.
- 3.04.070 Criminal justice sales/use tax.
- 3.04.080 Retail Car Rental sales/use tax.
- 3.04.090 Mental Health sales/use tax.

* For the statutory provisions regarding the imposition of a one-half percent maximum sales or use tax by counties and cities, see Chapter 82.14 RCW.

Prior ordinance history: Ord. 3-70.

A referendum petition with insufficient number of signatures caused the effective date of Ord. 85-1 to be changed to January 1, 1986, from October 1, 1985.

3.04.010 Imposition.

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 county. 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. 99-04, 1999; Ord. 85-1 § 1, 1985).

3.04.020 Rate.

The rate of the tax imposed by KCC 3.04.010 shall be five-tenths of one percent of the selling price or value of the article used, as the case may be. (Ord. 99-04, 1999; Ord. 85-1 § 2, 1985).

3.04.030 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050. (Ord. 99-04, 1999; Ord. 85-1 § 3, 1985).

3.04.040 Consent to inspection of records.

The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 99-04, 1999; Ord. 85-1 § 4, 1985).

3.04.050 Credit for tax imposed by any city.

A credit is hereby allowed against the tax herein imposed for the full amount of any city sales or use tax imposed under RCW 82.14.030(2) upon the same taxable event up to the tax imposed by this chapter. (Ord. 99-04, 1999; Ord. 85-1 § 5, 1985).

3.04.060 Detention and jail sales/use tax.

1. There is hereby imposed a sales or use tax, as the case may be, as authorized by House Bill 2110 (1995 2nd Special Session, Chapter 10) upon every taxable event, as defined in RCW 82.14.020, occurring within the county. The tax collected 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. Such sales or use tax shall be in addition to any other taxes authorized by law.
2. The rate of the tax imposed herein shall be one-tenth of one percent of the selling price or value of the article used, as the case may be.
3. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapter 82.14 RCW.
4. The tax collected pursuant to this section shall be used only for such purposes as are authorized pursuant to House Bill 2110 (1995 2nd Special Session, Chapter 10).
5. The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of Department of Revenue, pursuant to RCW 82.32.330. (Ord. 99-04, 1999; Ord. 95-16, 1995).

3.04.070 Criminal justice sales/use tax.

1. There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.340, upon every taxable event, as defined in RCW 82.14.020, occurring within the county. The tax collected 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. Such sales or use tax shall be in addition to any other taxes authorized by law.
2. The rate of the tax imposed herein shall be one-tenth of one percent of the selling price or value of the article used, as the case may be.
3. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapter 82.14 RCW.
4. The tax collected pursuant to this section shall be used only for such purposes as are authorized by RCW 82.14.340.
5. The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of Department of Revenue, pursuant to RCW 82.32.330. (Ord. 99-04, 1999; Ord. 95-17, 1995).

3.04.080 Retail Car Rental sales/use tax.

1. There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.049, upon every taxable event, as defined therein, occurring within the county. The tax collected shall be imposed upon and collected from those person from whom the state and sales tax or use tax is collected pursuant to Chapters 82.08 and 82.12 RCW. Such sales or use tax shall be in addition to any other taxes authorized by law.
2. The rate of the tax imposed herein shall be one percent of the sale or rental price, as the case may be.
3. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapter 82.14 RCW.
4. The tax collected pursuant to this section shall be used only for such purposes as are authorized by RCW 82.14.049(1)(c).
5. The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of Department of Revenue, pursuant to RCW 82.32.330. (Ord. 2013-010, 2013;)

3.04.090 Mental Health sales/use tax.

1. There is hereby imposed a sales and use tax, as authorized by RCW 82.14.460, upon every taxable event, as defined therein, occurring within the county. The tax collected shall be imposed upon and collected from those

persons and events provided for pursuant to Chapters 82.08 and 82.12 RCW. Such sales or use tax shall be in addition to any other taxes authorized by law.

2. The rate of the tax imposed herein shall be one tenth of one percent of the sale or rental price, as the case may be unless offset by a city's imposition of the same tax.
3. The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapter 82.14 RCW.
4. The tax collected pursuant to this section shall be used only for such purposes as are authorized by RCW 82.14.460.
5. The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records of Department of Revenue, pursuant to RCW 82.32.330.
6. The tax shall commence to be imposed January 1, 2022 and cease on December 31, 2027 unless reauthorized by the Board of County Commissioners. (Ord. 2021-017, 2021;)

Chapter 3.05

DISTRESSED COUNTY SALES AND USE TAX

Sections

3.05.010 Sales or use tax statutory authorization.

3.05.020 Tax rate.

3.05.030 Credit provision.

3.05.040 Administration and collection of tax.

3.05.050 Use of proceeds.

3.05.060 Effective date and expiration date.

3.05.070 Severability.

3.05.010 Sales or use tax statutory authorization.

Pursuant to Chapter 366, Laws of 1997 and RCW 82.14.370, there is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in RCW 82.14.020, occurring within Kittitas County. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW 82.08 or RCW 82.12. The tax imposed by this section is in addition to those imposed under KCC 3.04.010 and KCC 3.04.020. (Ord. 2007-23, 2007)

3.05.020 Tax rate.

Effective August 1, 2007, the rate of tax imposed by SCC 3.05.010 shall be 0.09 per cent (0.09%) of the selling price or value of the article used, as the case may be. (Ord. 2007-23, 2007)

3.05.030 Credit provision.

The tax imposed by SCC 3.05.010 shall be deducted from the amount of tax otherwise required to be collected or paid over to the Department of Revenue under chapter 82.02 or 82.12 RCW. (Ord. 2007-23, 2007)

3.05.040 Administration and collection of tax.

The tax imposed by this ordinance shall be administered and collected in accordance with RCW 84.14.050, except that in accordance with RCW 82.14.370 (2) administration of this tax shall be at no cost to the County. The Chairperson of the Board of county Commissioners is authorized and directed to execute any contracts with the Department of Revenue that may be necessary to provide for the administration or collection of the tax. (Ord. 2007-23, 2007)

3.05.050 Use of proceeds.

The proceeds from the tax imposed by KCC 3.05.010 shall be deposited in a special fund in Kittitas County known as the distressed area Public Facilities Fund, #108. Monies deposited in such fund shall be used only for the purposes authorized by the laws of the State of Washington including, but not limited to, the cost of construction, acquisition or operation of public facilities or to pay or secure the payment of all or any portion of general obligation bonds or revenue bonds issued for such purposes. (Ord. 2007-23, 2007)

3.05.060 Effective date and expiration date.

Effective Date and Expiration Date. The tax imposed by KCC 3.05.010 shall take effect August 1, 2007 and shall expire June 30, 2032. (Ord. 2020-005, 2020; Ord. 2007-23, 2007)

3.05.070 Severability.

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of this chapter or the application of the provisions to other persons or circumstances is not affected. (Ord. 2007-23, 2007)

Chapter 3.06

CRIMINAL JUSTICE AND PUBLIC SAFETY SALES AND USE TAX

Sections

3.06.010 Imposition.

3.06.020 Tax rate.

3.06.030 Administration and Collection of Tax.

3.06.040 Use of Proceeds.

3.06.050 Inspection.

3.06.060 Violation - Penalties.

3.06.070 Effective Date and Expiration Date.

3.06.080 Allocation of Monies Collected.

3.06.090 Severability.

3.06.010 Imposition.

There is imposed a sales and use tax, as the case might be, as authorized by RCW 82.14.450 upon the occurrence of any taxable event within Kittitas County. The tax authorized in this section is in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the State of Washington under RCW Chapters 82.08 and 82.12 upon the occurrence of any taxable event within Kittitas County. (Ord. 2007-36, 2007)

3.06.020 Tax rate.

Effective January 1, 2008, the rate of tax imposed by KCC 3.06.010 shall be three-tenths of one percent of the selling price in the case of a sales tax, or value of the article used, in the case of a use tax. The retail sale or use of motor vehicles, and the lease of motor vehicles for up to the first thirty-six months of the lease, are exempt from the tax imposed under this section. (Ord. 2007-36, 2007)

3.06.030 Administration and Collection of Tax.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.32.300 and RCW Chapters 82.08 and 82.12. The Chairperson of the Board of County Commissioners of Kittitas County, or a majority of the Board, is authorized to enter into a contract with the Washington State Department of Revenue for the administration of this tax imposed pursuant to this chapter. (Ord. 2007-36, 2007)

3.06.040 Use of Proceeds.

One third of all money received from the tax imposed under this chapter shall be expended exclusively for "criminal justice purposes" as that term is defined in RCW 82.14.450. The remaining two-thirds of all money received from the tax imposed under this chapter shall be expended for public safety purposes. Money raised from the tax imposed under this chapter shall not supplant existing funds used for the purposes set forth in this chapter. (Ord. 2007-36, 2007)

3.06.050 Inspection.

Kittitas County consents to the inspection of such records as are deemed necessary to qualify the County for inspection of records by the Washington State Department of Revenue pursuant to RCW 82.32.330. (Ord. 2007-36, 2007)

3.06.060 Violation - Penalties.

Any person who fails or refuses to collect as required under the terms of this chapter with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either directly or indirectly, and any buyer who refuses to pay any tax due under this chapter, shall be guilty of a misdemeanor, and upon conviction thereof, shall be punished by imprisonment in the county jail for a maximum term fixed by the court of not more than ninety days, or by fine in the amount fixed by the court of not more than one thousand dollars, or by both such imprisonment and fine. Provided, however, the penalty provided for under the terms of this section shall be in addition to any other penalties as provided for in RCW Chapters 82.08 and 82.14. (Ord. 2007-36, 2007)

3.06.070 Effective Date.

This chapter took effect at 12:01 a.m. on January 1, 2008. The provisions of this chapter were made permanent by public vote on August 6, 2019. (Ord. 2020-001, 2020; Ord. 2013-011, 2013; Ord. 2007-36, 2007)

3.06.080 Allocation of Monies Collected.

Moneys received from the tax imposed under this chapter shall be shared between the County and the incorporated cities as provided for in RCW 82.14.450. (Ord. 2007-36, 2007)

3.06.090 Severability.

If any provision of this chapter or its application to any person or circumstance is held invalid, the remainder of this chapter or the application of the provisions to other persons or circumstances is not affected. (Ord. 2007-36, 2007)

Chapter 3.07

SALES AND USE TAX FOR AFFORDABLE AND SUPPORTIVE HOUSING

Sections

3.07.010 Tax Imposed.

3.07.020 Applicability of Tax.

3.07.030 Administration and Collection.

3.07.040 Use of Funds.

3.07.050 Administration of Funds.

3.07.060 Effective Date.

3.07.070 Severability.

3.07.010 Tax Imposed.

There is hereby imposed by this ordinance the maximum capacity of the sales and use tax (.0146 percent) authorized by SHB 1406 in Kittitas County. For unincorporated Kittitas County, and the cities of Kittitas, Roslyn, Cle Elum, and South Cle Elum, which do not intend on levying their portion of the sales and use tax, the maximum capacity is .0146 percent. The city of Ellensburg is already levying the maximum tax, and so the County will levy none for qualifying events within the city limits. (Ord. 2020-006, 2020)

3.07.020 Applicability of Tax.

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. The rate of tax imposed by this ordinance shall be applied to the selling price in the case of a sales tax or the value of the article used in the case of a use tax. (Ord. 2020-006, 2020)

3.07.030 Administration and Collection.

The tax imposed by this ordinance shall be administered and collected in accordance with Chapter 82.14.050 RCW. The Chair of the Board of the Kittitas County Commissioners is hereby authorized to, and directed to, execute and sign contracts with the Washington State Department of Revenue that may be necessary to provide for the administration or collection of the tax. The Budget and Finance Manager will submit a copy of the approved ordinance to the Department of Revenue. (Ord. 2020-006, 2020)

3.07.040 Use of Funds.

Monies collected shall be used for allowable expenditures authorized by 82.14 RCW as amended by Substitute House Bill 1406, now codified under RCW 82.14.540. (Ord. 2020-006, 2020)

3.07.050 Administration of Funds.

The funds will be collected and accounted for separately in the Fund #112 Affordable Housing as established by the County Auditor and shall be administrated by the Board of County Commissioners. (Ord. 2020-006, 2020)

3.07.060 Effective Date.

This ordinance is effective July 21, 2020. (Ord. 2020-006, 2020)

3.07.070 Severability.

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other person or circumstances is not affected. (Ord. 2020-006, 2020)

Chapter 3.08

REAL ESTATE SALES TAX*

Sections

3.08.010 Sale defined.

3.08.020 Seller defined.

3.08.030 Selling price defined.

3.08.040 Tax levy.

3.08.050 Lien upon property.

3.08.060 Obligation.

3.08.070 Payment - Stamp.

3.08.080 Affidavit - Supersedure.

- 3.08.090 Tax ascertainment - Security for payment.
- 3.08.100 Mining property defined - Conditional sale - Lease provisions.
- 3.08.110 Standing timber sale - Affidavit.
- 3.08.120 Affidavit filing - Copies.
- 3.08.130 Tax payment - Interests.
- 3.08.140 Credit to school fund.
- 3.08.150 Refunds.

* For the statutory provisions authorizing the board of county commissioners to levy an excise tax upon sales of real estate not exceeding one percent of the selling price, see RCW 28.45.050.

3.08.010 Sale defined.

The board of county commissioners hereby adopts by reference RCW 82.45.010. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 1, Vol. N, p. 531, 1968).

3.08.020 Seller defined.

The board of county commissioners hereby adopts by reference RCW 82.45.020. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 1, Vol. N, p. 531, 1968).

3.08.030 Selling price defined.

"Selling price" means the consideration, including money or anything of value, paid or delivered or contracted to be paid or delivered in return for the transfer of the real property, or estate or interest in real property, and shall include the amount of any lien, mortgage, contract, indebtedness, or other encumbrance, either given to secure the purchase price or any part thereof, or remaining unpaid on such property at the time of sale. "Selling price" does not include the amount of any outstanding lien or encumbrance in favor of the United States, the state, or a municipal corporation for taxes, special benefits or improvements. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 1, Vol. N, p. 532, 1968).

3.08.040 Tax levy.

There is levied and there shall be collected by the Treasurer on each sale of any real property situated in the county a tax equal to one percent of the selling price. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 2, Vol. N, p. 532, 1968).

3.08.050 Lien upon property.

The tax provided for in KCC 3.08.040 and any interest or penalties thereon shall be a specific lien upon each piece of real property sold from the time of sale until the tax has been paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 3, Vol. N, p. 532, 1968).

3.08.060 Obligation.

The tax levied under this chapter shall be the obligation of the seller and either the county Treasurer or the county prosecuting attorney may, at his option, enforce the obligation through an action of debt against the seller, or he may proceed in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement shall not be an election not to pursue the other. In addition to any interest, costs and/or penalties recoverable in such an action, the county shall be entitled to such attorneys' fees as the court deems reasonable. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 4, Vol. N, p. 532, 1968).

3.08.070 Payment - Stamp.

The tax hereby imposed shall be paid to and collected by the county Treasurer who shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording. A receipt issued by the county Treasurer for the payment of the tax imposed under this chapter shall be evidence of the satisfaction of the lien imposed hereunder and may be recorded in the manner prescribed for recording satisfaction of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax shall be accepted by the county auditor for filing or recording until the tax has been 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 such fact has been made on the instrument by the Treasurer. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 5, Vol. N, p. 532, 1968).

3.08.080 Affidavit - Supersedure.

It shall be the duty of the seller, within 30 days after the date of sale, to furnish the Treasurer, in quadruplicate, on forms to be supplied by the Treasurer, an affidavit containing the full name and address of the seller, the full name and address of the purchaser, the description of the real property involved, the date of sale or other transfer, the nature of the transfer, and the sale price, which affidavit shall be subscribed and sworn to by the seller, buyer, or the agent of either, before a notary public, the Treasurer, or his authorized deputy; provided, that where the transaction involves in whole or in part any real property or any estate or interest therein, or any contract right thereto for any other real property or estate or interest therein or contract right thereto, there shall be filed by or on behalf of each grantor the above affidavit, which affidavit shall state the fair market value of the property so exchanged, and a tax shall be levied and collected as to each transfer; provided further, that if the Washington State Department of Revenue requires reports contrary or in addition to the requirement imposed by this section, the requirements of the department shall supersede the requirements of this section to that extent. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 6, Vol. N, p. 532, 1968).

3.08.090 Tax ascertainment - Security for payment.

In the case of any sale where the selling price is not separately stated or ascertainable at the time of sale, including leases with option to purchase, rules of the Washington State Department of Revenue relating to ascertainment of the tax and security for payment of the tax shall be administered by appropriate officials. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 7, Vol. N; p. 532, 1968).

3.08.100 Mining property defined - Conditional sale - Lease provisions.

Where the transaction involved constitutes a conditional sale of mining property in which the buyer has the right to terminate the contract at any time, and/or a lease and option to buy mining property in which the lessee-buyer has the right to terminate the lease and option at any time, said transaction shall be taxable at the time of execution only on the consideration received by the seller or lessor for execution of such contract; provided, that the tax due on any additional consideration paid by the buyer and received by the seller shall be paid to the county Treasurer:

1. At the time of termination; or
2. At the time all of the transaction is completed except for the delivery of the deed to the buyer; or
3. At the time when the buyer unequivocally exercises an option to purchase the property, whichever of the three events occur first.

For the purpose of this chapter, "mining property" means property containing or believed to contain metallic minerals and sold or leased under terms which require the purchaser or lessor to conduct exploration or mining work thereon and for no other use; and "metallic minerals" does not include clays, coal, sand and gravel, peat, gypsum, or stone, including limestone. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 8, Vol. N, p. 533, 1968).

3.08.110 Standing timber sale - Affidavit.

Where the transaction involved constitutes a sale of standing timber under this chapter and the selling price is stated in such conveyance as being determinable in the future on the basis of footage removed or on a stumpage basis, it shall be the duty of the seller to execute and file with the county Treasurer the affidavit mentioned in KCC 3.08.080, stating, in addition to the other requirements, the legal description of the real property on which such standing timber is located and an estimate, to the best of his knowledge, of the selling price ultimately to be received, and shall pay to the county Treasurer under this chapter a sum equal to one percent of such estimated selling price, which sum shall not be credited by the Treasurer to the school fund but shall be retained in a separate account. On the expiration date of such timber contract, if not extended, or at the time cutting and removal is completed, whichever is earlier, it shall be the duty of the seller to execute and file with the county Treasurer an additional affidavit in the above form setting price actually paid. In the event such amount results in a tax greater than the sum theretofore paid on the estimate, the seller shall pay such additional amount to the county Treasurer, who shall thereupon place this amount, together with the sum originally deposited, to the credit of the school fund in the usual manner. In the event such amount is less than the original estimate, the Treasurer is directed to refund the excess payment to the taxpayer and credit the balance to the school fund as above. (Ord. 9904, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 9, Vol. N, p. 533, 1968).

3.08.120 Affidavit filing - Copies.

The Treasurer shall retain and file the original of the affidavit mentioned in KCC 3.08.080, and shall furnish one copy to the county assessor. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 10, Vol. N, p. 533, 1968).

3.08.130 Tax payment - Interests.

The tax imposed hereunder shall become due and payable immediately at the time of sale, and if not so paid within 30 days, shall bear interest at the rate of one percent per month from date of sale. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 11, Vol. N, p. 533, 1968).

3.08.140 Credit to school fund.

The proceeds of the tax imposed hereunder shall be credited to the county school fund monthly and shall be used exclusively for the support of the common schools; provided, that one percent of the proceeds of this tax shall be credited to the county current expense fund, out of which all cost and expense of administering this chapter shall be paid. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 12, Vol. N, p. 533, 1968).

3.08.150 Refunds.

If, upon written application by a taxpayer to the Treasurer for a refund hereunder, or upon examination of the records by the Treasurer without such application, it appears that within one year preceding such application or examination a tax has been charged hereunder in excess of the amount actually due or upon a sale or other transfer herein declared to be exempt from tax hereunder, such excess amount or improper payment shall be refunded by the Treasurer to the taxpayer. No refund shall be made with respect to any payment made more than one year before the date of application or examination. (Ord. 99-04, 1999; Ord. 79-1, 1979; Ord. 77-5, 1977; Ord. 68-1 § 13, Vol. N, p. 533, 1968).

Chapter 3.09

REAL ESTATE SALES EXCISE TAX

Sections

3.09.010 Imposition.

3.09.020 Rate.

3.09.030 Disposition and distribution of proceeds.

3.09.040 Taxes lien on property - Enforcement.

3.09.050 Taxes seller's obligation - Choice of remedies.

3.09.060 Payment and collection - Evidence - Recording.

3.09.010 Imposition.

There is hereby imposed an excise tax on each sale of real property in the unincorporated areas of Kittitas County as authorized by RCW 82.46.010(1). (Ord. 99-04, 1999; Ord. 86-6 § 1, 1986).

3.09.020 Rate.

The rate of the tax imposed by KCC 3.09.010 shall be one half of one percent of the selling price. (Ord. 2022-008, 2022; Ord. 99-04, 1999; Ord. 86-6 § 2, 1986).

3.09.030 Disposition and distribution of proceeds.

1. The county Treasurer shall place one percent of the proceeds of the tax herewith imposed in the county current expense funds to defray the costs of collection.
2. The remaining proceeds from the tax hereby imposed shall be placed in the county capital improvements fund. (Ord. 99-04, 1999; Ord. 86-6 § 3, 1986).

3.09.040 Taxes lien on property - Enforcement.

The tax hereby imposed and any interest or penalties thereon shall be 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. (Ord. 99-04, 1999; Ord. 86-6 § 4, 1986).

3.09.050 Taxes seller's obligation - Choice of remedies.

The tax hereby imposed is the obligation of the seller and may be enforced through an action of debt against the seller or in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other. (Ord. 99-04, 1999; Ord. 86-6 § 5, 1986).

3.09.060 Payment and collection - Evidence - Recording.

The tax herein imposed shall be paid to and collected by the county Treasurer. The county Treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to 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 hereby imposed shall be evidence of the satisfaction of the lien imposed herein and may be recorded in the manner prescribed for recording satisfaction 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. (Ord. 99-04, 1999; Ord. 86-6 § 6, 1986).

Chapter 3.12

REAL ESTATE SALES - MINIMUM PRICING SCHEDULE

(Repealed by Ord. 99-04)

Chapter 3.14

TIMBER HARVESTERS EXCISE TAX

Sections

- 3.14.010 Tax imposed.
- 3.14.020 Determination of tax.
- 3.14.030 Administration and collection.
- 3.14.040 Timber tax account.
- 3.14.050 Contract with Department of Revenue.
- 3.14.060 Agreement to inspection of records.
- 3.14.070 Severability.
- 3.14.080 Repealed.
- 3.14.090 Effective date.

3.14.010 Tax imposed.

There is imposed and shall be collected, on and after January 1, 2005, an excise tax on every person in the county engaging in business as a harvester as defined by RCW 84.33.035. 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 RCW 84.33.086. (Ord. 2004-45; Ord. 99-04; Ord. 84-3)

3.14.020 Determination of tax

The tax shall be equal to the stumpage value of the timber, as defined in RCW 84.33.035, harvested from privately-owned land within the county, multiplied by a rate of four percent (4%), and harvested from publicly-owned land within the county, multiplied by the following rates:

1. For timber harvested January 1, 2005, through December 31, 2005, 1.2 percent;
2. For timber harvested January 1, 2006, through December 31, 2006, 1.5 percent;
3. For timber harvested January 1, 2007, through December 31, 2007, 1.8 percent;
4. For timber harvested January 1, 2008, through December 31, 2008, 2.1 percent;
5. For timber harvested January 1, 2009, through December 31, 2009, 2.4 percent;
6. For timber harvested January 1, 2010, through December 31, 2010, 2.7 percent;
7. For timber harvested January 1, 2011, through December 31, 2011, 3.1 percent;
8. For timber harvested January 1, 2012, through December 31, 2012, 3.4 percent;
9. For timber harvested January 1, 2013, through December 31, 2013, 3.7 percent;
10. For timber harvested January 1, 2014, and thereafter, 4.0 percent.

Any harvester, as defined in RCW 84.33.035, incurring less than \$50.00 tax liability in any calendar quarter, is excused from the payment of the tax imposed by [KCC 3.14.010], but may be required by the Department of Revenue to file a return even though no tax may be due. (Ord. 2004-45; Ord. 99-04; Ord. 84-3)

3.14.030 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 84.33 and all sections of RCW 82.32 (as now existing or hereafter amended), except RCW 82.32.045 and 82.32.270, shall apply with reference to the taxes imposed under this ordinance. (Ord. 2004-45; Ord. 99-04; Ord. 84-3)

3.14.040 Timber tax account.

There is created a county timber tax account for deposit of moneys distributed to the county as provided by RCW 84.33.081(1). (Ord. 2004-45; Ord. 99-04; Ord. 84-3)

3.14.050 Contract with Department of Revenue.

The county is authorized to contract with the Department of Revenue (prior to the effective date of this ordinance) for the administration and collection of the tax imposed by [KCC 3.14.010] and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed by RCW 84.33.081. The Prosecuting Attorney of Kittitas County shall first approve the form and content of the contract. (Ord. 2004-45; Ord. 99-04; Ord. 84-3)

3.14.060 Agreement to inspection of records.

The county agrees to give to the Department of Revenue such facts and information and to permit the Department to inspect its records in connection with the imposition, collection and administration of the tax imposed by [KCC 3.14.010], as may be necessary to permit the county to obtain facts and information from, and inspect the records of, the Department of Revenue to facilitate the administration of the tax and insure the correct distribution of its proceeds as provided by RCW 84.33. (Ord. 2004-45; Ord. 99-04; Ord. 84-3)

3.14.070 Severability.

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provision to other persons or circumstances is not affected. (Ord. 2004-45; Ord. 99-04; Ord. 84-3)

3.14.080 Repealed.

To the extent that any previously enacted Ordinance, adopted by the Board of County Commissioners is inconsistent with the adoption and provisions of this Ordinance, such prior Ordinance(s) or those sections of such Ordinance are repealed. (Ord. 2004-45)

3.14.090 Effective date.

This ordinance shall take effect January 1, 2005. (Ord. 2004-45)

Chapter 3.16

LEASEHOLD EXCISE TAX

Sections

3.16.010 Levy.

3.16.020 Rate - Credits.

3.16.030 Credit for other leasehold excise taxes.

3.16.040 Administration and collection.

3.16.050 Certain leasehold interests exempt.

3.16.060 Records inspection.

3.16.070 Contract for administration and collection authorized.

3.16.010 Levy.

There is levied and there shall be collected a leasehold excise tax on and after January 1, 1976, upon the act or privilege of occupying or using publicly owned real or personal property within the county through a "lease-hold

interest," as defined by RCW 82.29A.020. The tax shall be paid, collected, and remitted to the Department of Revenue of the state at the time and in the manner prescribed by RCW 82.29A.050. (Ord. 99-04, 1999; Ord. Vol. 2, p. 135 § 1, 1976).

3.16.020 Rate - Credits.

The rate of the tax imposed by KCC 3.16.010 shall be six percent of the taxable rent (as defined by RCW 82.29A.020); provided, that the following credits shall be allowed in determining the tax payable:

1. 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 by RCW 82.29A.020) since that date, and excluding from such credit 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 80 percent of the tax produced by the above rate;
 - b. With respect to taxes due in calendar year 1977, a credit equal to 60 percent of the tax produced by the above rate;
 - c. With respect to taxes due in calendar year 1978, a credit equal to 40 percent of the tax produced by the above rate;
 - d. With respect to taxes due in calendar year 1979, a credit equal to 20 percent of the tax produced by the above rate;
2. With respect to a product lease (as defined by RCW 82.29A.020), a credit of 33 percent of the tax produced by the above rate. (Ord. 99-04, 1999; Ord. Vol. 2, p. 135 § 2, 1976).

3.16.030 Credit for other leasehold excise taxes.

There shall be allowed against the tax otherwise imposed by this chapter a credit for the full amount of any leasehold excise tax authorized by RCW 82.29A.040 and imposed upon the same taxable event by any city or town. (Ord. 99-04, 1999; Ord. Vol. 2, p. 135 § 3, 1976).

3.16.040 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of Chapter 82.29A RCW. (Ord. 99-04, 1999; Ord. Vol. 2, p. 135 § 4, 1976).

3.16.050 Certain leasehold interests exempt.

Leasehold interests exempted by RCW 82.29A.130, as it now exists or may hereafter be amended, shall be exempt from the tax imposed pursuant to KCC 3.16.010. (Ord. 99-04, 1999; Ord. Vol. 2, p. 135 § 5, 1976).

3.16.060 Records inspection.

The county consents to the inspection of such records as are necessary to qualify the county for inspection of records of the Department of Revenue pursuant to RCW 82.32.330. (Ord. 99-04, 1999; Ord. Vol. 2, p. 135 § 6, 1976).

3.16.070 Contract for administration and collection authorized.

The chairman of the board of county commissioners is authorized to execute a contract with the Department of Revenue of the state for the administration and collection of the tax imposed by KCC 3.16.010; provided, that the prosecuting attorney shall first approve the form and content of the contract. (Ord. 99-04, 1999; Ord. Vol. 2, p. 135 § 7, 1976).

Chapter 3.20

TRANSIENT OCCUPANCY TAX

Sections

3.20.010 Tax levy.

3.20.015 Special lodging excise tax levy.

3.20.020 Allowance of credit against tax.

3.20.025 Credit against state sales tax.

3.20.030 Collection by seller.

3.20.040 Selling price.

3.20.050 Payment of tax.

3.20.060 Proceeds to be credited to a special fund - Limitation on use - Investment.

3.20.010 Tax levy.

There is levied and there shall be collected subject to the conditions set forth in this chapter a special excise tax of two percent on the sale of or charge made for the furnishing of lodging by a hotel, motel, rooming house, tourist court, trailer camp, and the granting of any similar license to use real estate, as distinguished from the renting or leasing of real property; provided, that it shall be presumed that the occupancy of real property for continuous period of one month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. (Ord. 99-04, 1999; Ord. 78-2, 1978).

3.20.015 Special lodging excise tax levy.

There is levied and there shall be collected, subject to the conditions set forth in this chapter, a Special Lodging Excise Tax Levy as authorized by RCW 67.28.181 of two percent on the sale of or charge made for the furnishing of lodging by a hotel, motel, rooming house, tourist court, trailer camp, and the granting of any similar license to use real estate, 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 enjoy the same. (Ord. 2009-10, 2009).

3.20.020 Allowance of credit against tax.

A credit is herewith allowed against the taxes imposed herein for the full amount of any city tax imposed pursuant to RCW 67.28.180 or 67.28.181. (Ord. 2009-09, 2009; Ord. 99-04, 1999; Ord. 78-2, 1978).

3.20.025 Credit Against State Sales Tax.

The tax collected under KCC 3.20.010 shall be credited against the amount of sales tax due to the state under chapter 82.08 RCW on the same sale of lodging services. (Ord. 2009-10).

3.20.030 Collection by seller.

The taxes herein imposed shall be collected by every person who makes a sale of the services herein defined whether as an agent, broker, or principal. The percentage of tax herewith imposed shall be imposed upon the full selling price. The collection of taxes imposed by KCC 3.20.015 shall commence upon July 1, 2009, as allowed under RCW 82.14.055 (3)(a). (Ord. 2009-10, 2009; Ord. 99-04, 1999; Ord. 78-2, 1978).

3.20.040 Selling price.

"Selling price" means the consideration, whether money, credits, rights, or other property, expressed in the terms of money, paid or delivered by a buyer to a seller, all without any deduction on account of the cost of labor, interest, discount, delivery costs, taxes, or any other expenses whatsoever, paid or accrued, and without any deduction on account of losses. (Ord. 99-04, 1999; Ord. 78-2, 1978).

3.20.050 Payment of tax.

Any seller, who is required to collect any tax hereunder for Kittitas County, shall pay such tax to such municipality by paying the same over to the Department of Revenue of the state as the same would be paid under Chapter 82.08 RCW. The county herewith designates the Washington State Department of Revenue to perform the collection of such taxes on behalf of the county as provided in Chapter 67.28 RCW. (Ord. 99-04, 1999; Ord. 78-2, 1978).

3.20.060 Proceeds to be credited to a special fund - Limitation on use - Investment.

All taxes levied and collected under this chapter shall be credited to a special fund in the treasury of the county. Such taxes shall be levied only for the purpose of paying all or any part of the cost of tourism promotion, acquisition of tourism-related facilities, or operation of a tourism-related facilities as that term is defined in RCW 67.28.080(7). Lodging tax revenues may be used, directly by any municipality or indirectly through a convention and visitors bureau or destination marketing organization for:

- a. Tourism marketing;
- b. The marketing and operations of special events and festivals designed to attract tourists;
- c. Supporting the operations and capital expenditures of tourism-related facilities owned or operated by a municipality or a public facilities district created under chapters 35.57 and 36.100 RCW; or
- d. Supporting the operations of tourism-related facilities owned or operated by nonprofit organizations described under 26 U.S.C. Sec. 501(c)(3) and 26 U.S.C. Sec. 501(c)(6) of the internal revenue code of 1986 as amended.

Until withdrawn for use, the moneys accumulated in such fund or funds may be invested in interest-bearing securities by the county Treasurer in any manner authorized by law. (Ord. 2022-004, 2022; Ord. 2009-10, 2009; Ord. 99-04, 1999; Res. 82-4, 1982; Ord. 78-2, 1978).

Chapter 3.22

ADMISSIONS TAX

Sections

- 3.22.010 Definitions.
- 3.22.020 Imposition.
- 3.22.030 Exemptions.
- 3.22.040 Price to show on ticket.
- 3.22.050 Collection and payment.
- 3.22.060 Penalty for late payment.
- 3.22.070 Registration.
- 3.22.080 Successor to business.
- 3.22.090 Recordkeeping.
- 3.22.100 Rules and regulations adopted by the County.
- 3.22.110 Effective date.
- 3.22.120 Violation penalty.
- 3.22.130 Jurisdiction.
- 3.22.140 Revenue from admissions tax.
- 3.22.145 Chargeoff of uncollected taxes.
- 3.22.150 Severability.
- 3.22.160 General administrative, confidentiality, and enforcement provisions.

3.22.010 Definitions.

For purposes of this chapter, words and phrases shall have the following meanings:

- a. "Admissions charge," in addition to its usual and ordinary meaning includes but shall not be limited to a charge for participation in an event or activity; a charge made for season tickets or subscriptions, or a charge made for use of seats and tables, reserved or otherwise, and other similar accommodations; and a charge made for rental or use of equipment or facilities for purpose of recreation or amusement, and where the rental of the equipment or facilities is necessary to the enjoyment of the privilege for which a general admission is charged, the combined charges shall be considered as an admission charge. A donation for admittance shall also be deemed an admission charge. Admission charge includes any money paid within or without of Kittitas County for any of the kinds of admission charges defined herein so long as the facilities, entertainment, recreation or amusement privilege derived from such admission charge occurs in Kittitas County.
- b. "Auditor" means the Kittitas County Auditor's Office.
- c. "County" means the County of Kittitas, State of Washington.
- d. "Nonprofit organization" means any organization organized and operated for charitable, education or other purposes, which is exempt from taxation pursuant to Section 501(c)(3) of the Internal Revenue Code of 1954, as amended, and which is also registered with the Washington Secretary of State.
- e. "Person" means any individual, receiver, assignee, firm, partnership, joint stock company, association, society, corporation, or any group of individuals acting as a unit whether mutual, cooperative, fraternal, nonprofit or otherwise. It shall not include the State of Washington nor the U.S. government.
- f. "Place" means and includes, but is not restricted to theaters, dancehalls, amphitheaters, auditoriums, stadiums, athletic pavilions and fields, baseball and athletic parks, circuses, side shows, swimming pools, outdoor amusement parks, carnivals, fairs, rodeos, concerts, mountain recreation areas, snow recreation areas, bowling alleys and golf courses, marathon, bicycle, horse, or motor vehicle routes.
- g. "Treasurer" means the Kittitas County Treasurer's Office.

(Ord. 2018-007, 2018; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.020 Imposition.

- a. There is levied and imposed an admissions tax in the amount of five percent (5%) of the admission charge. Such taxable activities or events, unless exempted in Section 3.22.030 herein, include but are not limited to:
 - i. golf
 - ii. rodeos
 - iii. county fairs
 - iv. circuses
 - v. bowling
 - vi. football, basketball, and baseball games
 - vii. snow tubing/sledding areas
 - viii. cinema and films
 - ix. musical concerts or other performances
 - x. cross country ski area
 - xi. rental of equipment and/or facilities for the purpose of recreation or amusement.
- b. Such admissions tax is levied and imposed upon any person (including children, without regard to age) who pays an admission charge to any place not exempted in Section 3.22-030 herein, including persons who are

admitted at reduced rates to any place for which other persons pay a charge or a regular higher price for the same or similar privileges or accommodations.

(Ord. 2018-007, 2018; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.030 Exemptions.

- a. The admissions tax imposed by this ordinance shall not apply to the purchase of a permit from a governmental entity, including but not limited to Discover Passes, Groomed Trail Passes, and Snow Park Permits.
- b. The admissions tax imposed by this ordinance shall not apply to any person paying an admission to any activity or event sponsored or conducted by an "elementary" or "secondary" school. For purposes of this ordinance "elementary" or "secondary" school means a school enrolling students in grades kindergarten through twelve.
- c. The admissions tax imposed by this ordinance shall not apply to any portion of an admission charge which is designated for donation to a nonprofit organization as defined in this chapter, provided: to otherwise qualify for this exemption, the natural or corporate person charging admission to any place must: obtain advanced, written approval from the legislative authority of the county; clearly identify the portion of the admission charge designated as a donation on the face of the ticket; and, provide the Treasurer with sufficient documentation, including books, records and/or accounts, to clearly establish donated amounts collected and delivered to the nonprofit organization, by December 31st of each year
- d. The admissions tax imposed by this ordinance shall not apply to a charge or fee paid by contestants in order to participate in an event or activity, if the charge or fee paid is actually used to fund cash payouts to the contestants. Any portion of such charge or fee that is not used to fund cash payouts to the contestants is still subject to the admissions tax. This exemption does not apply to charges or fees paid by spectators to the event or activity, even if such charge or fee is used to fund cash payouts
- e. The admissions tax imposed by this ordinance shall not apply to a charge or fee paid to participate in or attend: weddings, graduation parties, birthday parties, family reunions, or corporate gatherings where the attendees are employees or other close affiliates of the corporation. This exemption only applies to the portion of the charge or fee used to cover the cost of the event or activity. This exemption does not apply to: 1) businesses; 2) any event or activity that is publicly advertised and open to the general public; or 3) any event or activity listed in Section 3.22.020(a).

(Ord. 2020-003, 2020; Ord. 2018-007, 2018; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.040 Price to show on ticket.

Whenever a charge is made for admission to any place, a serially numbered or reserved ticket shall be furnished to the person paying such charge unless written approval has been obtained from the Treasurer to use a turnstile or other counting device which will accurately count the number of paid admissions. The established admission price, admissions tax imposed by this ordinance, and total price at which every such admission ticket or card is sold shall be conspicuously and indelibly printed or written on the face or back of that part of the ticket which shall be taken up by the management of the place to which admission is gained, and such part of the ticket must also be kept and preserved by management for a period of five (5) years, as provided for by KCC 3.22.090. The admissions tax due shall be based on the established price printed on each ticket. When a charge is made for admission, a sign must also be posted in a conspicuous place on the entrance or ticket office which breaks down the admission charge as follows:

Admission charge

County admissions tax

Total price

(Ord. 2020-003, 2020; Ord. 2018-007, 2018; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.050 Collection and payment.

- a. Any person, including any municipal or quasi-municipal corporation, who receives any payment for admissions on which a tax is levied under this chapter shall collect the amount of the tax imposed from the person making the admission payment and shall remit the same as provided for in this section. The tax imposed shall be collected at the time admission charge is paid by the person seeking admission to any place and shall be reported and remitted by the person receiving the tax to the Treasurer in quarterly or monthly installments on or before the last day of the month next succeeding the end of the quarterly or monthly period in which the tax is collected or received. The county may extend the time for making and filing the return and remittance of the tax for a period not to exceed thirty (30) days. Payment or remittance of the tax collected may be made by check or credit card, unless payment or remittance is otherwise required by the county. Checks should be made payable to the Kittitas County Treasurer. Payment by check shall not relieve the person collecting the tax from liability for payment and remittance of the tax unless the check is honored and in the full and correct amount. Any person receiving any payment for admissions shall make out a return upon such forms providing the information the county may require. Whenever any person makes an admission charge which is subject to the law levied in this ordinance, and the same is of a transitory or temporary nature, of which the county shall be the judge, the county shall require the report and remittance of the admissions tax immediately upon the collections of the tax at the conclusion of the performance or exhibition, or at the conclusion of a series of performances or exhibitions, or at such other time as the county shall determine. The Treasurer may require the person owing the tax to the County under this ordinance to deposit a sum of money or bond in advance of any performance, show or amusement. This deposit or bond shall be returned upon the faithful compliance with the provisions of this ordinance.
- b. Failure to comply with any requirements of the county as to reporting and remitting the tax shall be a violation of this ordinance.
- c. The books, records and accounts of every person collecting a tax levied in this ordinance shall, as to admission charges and tax collections, be subject to examination and audit by the Treasurer at all reasonable times.

(Ord. 2020-003, 2020; Ord. 2018-007, 2018; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.060 Penalty for late payment.

- a. If payment of any tax due under this ordinance is not received by the Treasurer by the last day of the month in which the tax was due, there shall be added to such tax a penalty of fifteen percent (15%) of the tax due.
- b. The Treasurer shall notify the taxpayer by mail of the amount of any penalties so added or assessed and these shall become due and payable within thirty (30) days from the date of such notice.
- c. In addition to this penalty, the Treasurer may charge the taxpayer interest of one percent of all taxes due for each thirty day period or portion thereof that such amounts are past due.
- d. Failure to make payment in full of all tax amounts and penalties within sixty (60) days following the day the tax amount initially became due shall be a civil and/or criminal violation of this section.

(Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.070 Registration.

Any person conducting or operating any activity for which an admission charge is made shall register on the Treasurer's admissions tax website: www.co.kittitas.wa.us/admissions/. (Ord. 2020-003, 2020; Ord. 2018-007, 2018; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.080 Successor to business.

Whenever any person required to pay a tax under this ordinance shall quit business or otherwise dispose of his or her business, any admissions tax payable shall immediately become due and payable, and if such tax is not paid by such person within ten (10) days from the date of such sale, exchange or disposal of the business, the purchaser or successor shall also become liable for the payment of the full amount of such tax plus accrued penalties. (Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.090 Recordkeeping.

It shall be the duty of every person liable for any tax imposed by this ordinance to keep and preserve for a period of five (5) years suitable records as may be necessary to determine the amount of any tax for which he or she may be liable under the provisions of this ordinance. Any taxpayer who fails to comply with the requirements of this section is forever barred from questioning, in any court action or proceedings, the correctness of any assessment of taxes made by the County based upon any period for which such suitable records have not been so kept and preserved. (Ord. 2018-007, 2018; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.100 Rules and regulations adopted by the County.

The county shall have the power to adopt rules and regulations not inconsistent with the terms of this ordinance for carrying out and enforcing the payment, collection and remittance of the tax levied by this ordinance and a copy of the rules and regulations shall be on file and available for public examination at the Treasurer's Office. The Treasurer is specifically authorized to create processes, procedures, or forms necessary to accurately audit, collect, or appeal the taxes authorized by this chapter. Failure or refusal to comply with any rules and regulations shall be deemed a violation of this ordinance. (Ord. 2020-003, 2020; Ord. 2018-007, 2018; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.110 Effective date.

This ordinance shall become effective, against all persons, thirty (30) days after passage by the Board of County Commissioners. (Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.120 Violation penalty.

- a. The tax imposed under this ordinance shall be deemed to be held in trust by that person required to collect the tax until it is paid to the County as herein provided. It is a misdemeanor for any person receiving payment of the tax and appropriating or converting the same to his or her own use or to any use other than the payment of the tax as provided in this ordinance to the extent that the amount of such tax is not available for payment on the due date for filing returns as provided in this ordinance. In addition to civil penalties that may be imposed, each person found guilty of violating the provisions of this subsection, unless otherwise specified, shall be subject to criminal penalties of a fine not to exceed one thousand dollars (\$1000) or imprisonment not to exceed ninety (90) days in jail, or to both a fine and imprisonment.
- b. Any person required to collect the tax imposed under this ordinance who fails to collect the same, or having collected the same, fails to remit the same, to the County in the manner prescribed by this ordinance, whether such failure be the result of his or her own act or the result of acts or conditions beyond his or her control, shall nevertheless be personally liable to the County for the amount of such tax.
- c. It is a misdemeanor punishable by a fine of not exceeding one hundred dollars for any person who is required by KCC 3.22.040: 1) to fail to furnish a serially numbered or reserved ticket to a person paying the admissions

charge; or 2) to fail to conspicuously and indelibly print or write the price (exclusive of the tax to be paid by the person paying for admission) on the face or back of that part of the ticket which is to be taken up by the management of the place for which an admission charge is exacted. Each and every violation or failure to comply with the provisions of KCC 3.22.040 shall constitute a separate offense. (Ord. 2018-007, 2018; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.130 Jurisdiction.

The admissions tax enacted by this ordinance shall be imposed in all areas of Kittitas County except for incorporated areas of the County where the city or town has levied a similar tax within its corporate limits. The admissions tax levied and imposed by this ordinance shall be payable where the admission charge was paid within or without the geographical boundaries of Kittitas County so long as the facilities, entertainment, recreation or amusement privileges derived from such admission charge occurs in Kittitas County. (Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.140 Revenue from admissions tax.

The revenue from the admissions tax collected under this ordinance shall be deposited in the County General Fund and distributed in the following manner:

- a. The Auditor and Treasurer shall retain funds as specifically approved annually by the Board of County Commissioners for expenses directly related to implementing and collecting the tax; then
- b. The first \$100,000 in admissions tax collected each year after expenses in Section 14 (a) shall be dedicated for use by the Kittitas County Public Health Department; then
- c. All taxes collected in addition to those in Sections 14 (a) and (b) shall be placed into the County General Fund and allocated annually at the discretion of the Board of County Commissioners.

(Ord. 2020-003, 2020; Ord. 2016-003, 2016; Ord. 2016-001, 2016)

3.22.145 Chargeoff of uncollectible taxes.

- a. Every year, on the first day of February, the Treasurer shall present to the Board of County Commissioners a list of all accounts receivable under this ordinance, which shall include a statement describing the status and collection efforts made against each account.
- b. Any tax or penalty which the Treasurer deems to be uncollectible may be transferred from accounts receivable to a suspense account and cease to be accounted an asset. However, any item so transferred shall continue to be a debt due the County from the taxpayer and may at any time within twelve years from the filing of a warrant covering such amount with the clerk of the superior court be transferred back to accounts receivable for the purpose of collection. The Board of County Commissioners, by resolution, may authorize the Treasurer to charge off as finally uncollectible any tax or penalty which it deems uncollectible at any time after twelve years from the date that the last tax return for the delinquent taxpayer was or should have been filed if the Treasurer is satisfied that there are no cost-effective means of collecting the tax or penalty.
- c. Notwithstanding subsection (a) of this section, the Board of County Commissioners, by resolution, may authorize the Treasurer to charge off any tax owed by a taxpayer under this chapter, including any penalty or interest thereon, if the Treasurer ascertains that the cost of collecting that tax would be greater than the total amount which is owed or likely in the near future to be owed by, and collectible from, the taxpayer. (Ord. 2020-003, 2020; Ord. 2018-007, 2018)

3.22.150 Severability.

If any provision of this ordinance or its application to any person or circumstances is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected. (Ord. 2016-003,

2016; Ord. 2016-001, 2016)

3.22.160 General administrative, confidentiality, and enforcement provisions.

As allowed by RCW 36.38.020(13), the county adopts and incorporates into this ordinance all of the applicable general administrative, confidentiality, and enforcement provisions contained in RCW 82.32.010 through 82.32.340 and 82.32.380, as currently written or as may be amended in the future, except that in all such adopted and incorporated provisions, unless otherwise indicated by the context of said sections, (a) the term "Kittitas County Treasurer" shall be substituted for each reference made in said sections to the "department," the "department of revenue," "any employee of the department," or "director of the department of revenue"; (b) the name of the "Kittitas County" shall be substituted for each reference made in said sections to the "state" or to the "state of Washington"; (c) the term "this ordinance" shall be substituted for each reference made in said sections to "this chapter"; (d) the name of "Kittitas County" shall be substituted for each reference made in said sections to "Thurston county"; and (e) the term "board of county commissioners" shall be substituted for each reference made in said sections to the "director of financial management." (Ord. 2018-007, 2018)

Chapter 3.24

CUMULATIVE RESERVE FUNDS

Sections

3.24.010 Capital projects.

3.24.020 Unemployment compensation tax.

3.24.030 Repealed.

3.24.040 Repealed.

3.24.050 Drug enforcement.

3.24.010 Capital projects.

Closed by Res. 84-96. (Ord. 99-04, 1999; Res. 78-64, 1978).

3.24.020 Unemployment compensation tax.

A fund to be known and designated as the "cumulative reserve fund for unemployment compensation tax" is established. The amount of \$28,554 is herewith credited to said fund, and for each successive year hereafter the county shall designate such funds as it deems appropriate to be credited to said fund. (Ord. 99-04, 1999; Res. 78-65, 1978).

3.24.030 Vacation and sick leave.

Repealed by Ord. 99-04. (Res. 78-66, 1978).

3.24.040 Federal anti-recession.

Repealed by Ord. 99-04. (Res. 78-67, 1978).

3.24.050 Drug enforcement.

1. There is established a cumulative reserve fund for the purpose of accumulating funds to be used in drug enforcement activities carried on by law enforcement agencies in Kittitas County relating to the unlawful possession, manufacture and delivery of controlled substances and legend drugs. Such funds shall be known as the "drug enforcement reserve fund."
2. This fund is established under the authority of RCW 36.33.020 through RCW 36.33.040. Any balance in said fund at the end of the budget year shall not lapse nor shall the same be a surplus which may be used for any

purpose other than herein specified, except as provided by law.

3. There shall be deposited to the drug enforcement reserve fund such money as may be transferred thereto by order of the board of county commissioners together with such other money as shall be received from the courts under the provisions of RCW 9.95.210(4) and RCW 9.92.060 (4).
4. Funds on deposit in the drug enforcement reserve fund shall be deposited and invested in the manner prescribed by law for the deposit and investment of county funds and any income or increase therefrom shall be paid into the drug enforcement reserve fund.
5. Funds shall be disbursed from the fund to a law enforcement agency only on order of the court and the court shall order disbursement only on the application of the prosecuting attorney or his deputy. For the purpose of this section an order of a court commissioner shall be considered an order of the court. Upon presentation to the county auditor of an order of the court to disburse funds to a local law enforcement agency, the auditor shall forthwith draw a warrant on the drug enforcement reserve fund in favor of the law enforcement agency.
6. Any law enforcement agency receiving funds under the provisions of this section shall within 90 days of receipt of the funds make a return to be filed with the county clerk and a copy to the prosecuting attorney reporting how said funds were used and returning said funds to the clerk or explaining why said funds cannot be returned.
7. Upon return of funds to the clerk they shall be transmitted to the county Treasurer for redeposit to the drug enforcement reserve fund. (Ord. 99-04, 1999; Res. 84-31, 1984).

Chapter 3.28

TRAVEL EXPENSE REVOLVING FUND

Sections

3.28.010 Authorization.

3.28.020 - 3.28.060 Repealed.

3.28.070 Default - Delinquent payment - Unauthorized expenditures.

3.28.010 Authorization.

Pursuant to RCW 42.24.130, there is authorized an advance travel expense revolving fund which shall be used solely for the purpose of making advances for travel expenses to personnel of the county sheriff's department on official business. (Ord. 99-04, 1999; Ord. 7682 § 1, 1976).

3.28.020 Amount deposited.

Repealed by Ord. 99-04. (Ord. 76-82 § 2, 1976).

3.28.030 Signature required.

Repealed by Ord. 99-04. (Ord. 76-82 § 3, 1976).

3.28.040 Register - Accounting.

Repealed by Ord. 99-04. (Ord. 76-82 § 4, 1976).

3.28.050 Advances - Requests.

Repealed by Ord. 99-04. (Ord. 76-82 § 5, 1976).

3.28.060 Advances - Settlement.

Repealed by Ord. 99-04. (Ord. 76-82 § 6, 1976).

3.28.070 Default - Delinquent payment - Unauthorized expenditures.

Any default in accounting for or repaying an advance shall render the full amount which is unpaid immediately due and payable with interest at the rate of 10 percent per year from the date of default until repaid. No advance of any kind may be made to any officer or employee at any time when he is delinquent in accounting for or repaying a prior advance. No such advance shall be considered for any purpose as a personal loan to such officer or employee and any unauthorized expenditure of such funds shall be considered a misappropriation of public funds. (Ord. 99-04, 1999; Ord. 76-82 § 7, 1976).

Chapter 3.32

VICTIM/WITNESS FUND

Sections

3.32.010 Established.

3.32.020 Budget - Expenditures.

3.32.010 Established.

The county Treasurer is directed to establish the prosecuting attorney's victim/witness fund, to be used exclusively for the administration of a victim/witness program by the Kittitas County prosecuting attorney. The funds shall not lapse and shall supplement and not supplant any existing funds for the prosecuting attorney. (Ord. 99-04, 1999; Res. 82-10, 1982).

3.32.020 Budget - Expenditures.

The prosecuting attorney shall submit an appropriate budget for the victim/witness funds and that the expenditure of the fund shall be subject to the adoption of the budget and approval of the plan by the Department of Labor and Industries. (Ord. 99-04, 1999; Res. 82-10, 1982).

Chapter 3.36

COMPUTER DEBT SERVICE FUND

(Repealed by Ord. 99-04)

Chapter 3.40

PROPERTY TAX REFUNDS

Sections

3.40.010 Petitions - Filing requirements.

3.40.020 Issuance - Review requirements.

3.40.010 Petitions - Filing requirements.

Petitions for refund of taxes under Chapter 84.69 RCW shall be filed with the Treasurer or the assessor on forms provided by the assessor. The assessor shall review all petitions for refund that involve issues within the assessor's statutory responsibilities and determine whether the provisions of RCW 84.69.020 or RCW 84.60.050 are satisfied. The assessor shall forward all petitions to the county Treasurer with an indication of whether the assessor

determined that the provisions of RCW 84.69.020 or RCW 84.60.050 were satisfied, were not satisfied, or if no such determination was made because the issues involved were not within the assessor's statutory responsibilities. (Ord. 99-04, 1999; Ord. 89-7 § 1, 1989).

3.40.020 Issuance - Review requirements.

If the Treasurer receives a petition from the assessor with an indication by the assessor that the provisions of RCW 84.69.020 or RCW 84.60.050 have been satisfied and if the Treasurer determines that the petition was filed within the time limits set forth in RCW 84.69.030, the Treasurer shall grant the petition and issue a tax refund to the petitioner. If the Treasurer receives a petition involving issues outside of the assessor's statutory responsibilities that therefore has not been reviewed to determine whether the provisions of RCW 84.69.020 were satisfied, the Treasurer shall make such a review. After review, if the Treasurer finds that the provisions of RCW 84.69.020 are satisfied and that the petition was timely filed, the Treasurer shall grant the petition and issue a tax refund to the petitioner. (Ord. 99-04, 1999; Ord. 89-7 § 2, 1989).

Chapter 3.44

ENHANCED 911 EXCISE TAX

Repealed by Ord. 2010-009, 2010.

Chapter 3.45

ENHANCED E911 EXCISE TAX

Sections

3.45.010 Effective Date of Tax.

3.45.015 Telephone Switched Access Line Excise Tax.

3.45.020 Radio Access Lines Excise Tax.

3.45.025 Interconnected Voice Over Internet Protocol Service Lines Excise Tax.

3.45.030 Use of proceeds.

3.45.035 Tax Collection.

3.45.040 Remittance and Deposit of Taxes.

3.45.045 Notice to Local Exchange Companies, Radio Communications Service Companies, and Interconnected Voice Over Internet Protocol Service Companies.

3.45.050 Severability.

3.45.010 Effective Date of Tax.

The effective date of the tax imposed in this chapter shall be January 1, 2011. (Ord. 2010-009, 2010)

3.45.015 Telephone Switched Access Line Excise Tax.

1. An excise tax in the amount of \$0.70 per month for each telephone switched access line, as defined in RCW 82.14B.020 , is imposed on each switched access line in Kittitas County.
2. Taxes imposed under this section shall be collected from the user by the local exchange company, as defined in RCW 82.14B.020 , providing the switched access line. The local exchange company shall state the amount of tax separately on the billing statement which is sent to the user. (Ord. 2010-009, 2010)

3.45.020 Radio Access Lines Excise Tax.

1. An excise tax in the amount of \$0.70 per month for each radio access line by subscribers whose place of primary use is Kittitas County is imposed on each radio access line.
2. An excise tax in the amount of \$0.70 per retail transaction within Kittitas County for consumers of prepaid wireless telecommunications services.
3. Taxes imposed under this section shall be collected by each radio communications service company, providing radio access lines to end users whose place of primary use is Kittitas County, each company that resells radio access lines to end users whose place of primary use is Kittitas County, and each seller of prepaid wireless telecommunications services. The radio communications service company or seller shall state the amount of tax separately on the billing statement which is sent to the user.
4. The definitions contained in RCW 82.14B.020, and as further amended, are adopted by reference for the purposes of this section. (Ord. 2013-014, 2013; Ord. 2010-009, 2010)

3.45.025 Interconnected Voice Over Internet Protocol Service Lines Excise Tax.

1. An excise tax in the amount of \$0.70 per month for each interconnected voice over internet protocol service line, as defined in RCW 82.14B.020, is imposed on each interconnected voice over internet protocol service line whose place of primary use is Kittitas County.
2. The amount of tax shall be uniform for each line and must be levied on no more than the number of voice over internet protocol service lines on an account that are capable of simultaneous unrestricted outward calling to the public switched telephone network.
3. Taxes imposed under this section shall be collected by each interconnected voice over internet protocol service company providing interconnected voice over internet protocol service to end users whose place of primary use is Kittitas County. The interconnected voice over internet protocol service company shall state the amount of tax separately on the billing statement which is sent to the user.
4. To the extent that a local exchange carrier and an interconnected voice over internet protocol service company contractually jointly provide a single service line, only one service company is responsible for remitting the enhanced 911 excise taxes, and nothing in this Chapter precludes service companies who jointly provide service from agreeing by contract which of them shall remit the taxes collected. (Ord. 2010-009, 2010)

3.45.030 Use of proceeds.

The proceeds of this tax shall be used for an "enhanced 911 telephone system" as defined in RCW 82.14B.020. (Ord. 2010-009, 2010)

3.45.035 Tax Collection.

Kittitas County must contract with the Washington State Department of Revenue for the administration and collection of the excise tax as proscribed in Section 4, Chapter 19, Laws of 2010 1st Special Session. (Ord. 2010-009, 2010)

3.45.040 Remittance and Deposit of Taxes.

Each local exchange company, radio communications service company, each seller of prepaid wireless telecommunications services, and interconnected voice over internet protocol service company shall remit all taxes to the Washington State Department of Revenue ("Department") on a tax return provided by the Department. The taxes are due as provided in RCW 82.14B.061. (Ord. 2013-014, 2013; Ord. 2010-009, 2010)

3.45.045 Notice to Local Exchange Companies, Radio Communications Service Companies, and Interconnected Voice Over Internet Protocol Service Companies.

Notice of the tax shall be provided by Kittitas County to all the local exchange companies, radio communications

service companies, each seller of prepaid wireless telecommunications services, and interconnected voice over internet protocol service companies serving in the County at least 60 days in advance of the date on which the first payment is due. (Ord. 2013-014, 2013; Ord. 2010-009, 2010)

3.45.050 Severability.

If any provision or section of this Chapter shall be held invalid, all other parts, provisions and sections of this Chapter shall continue in full force and effect. (Ord. 2010-009, 2010)

Chapter 3.46

CURRENT USE OPEN SPACE LAND PROGRAM AND PUBLIC BENEFIT RATING SYSTEM

Sections

- 3.46.010 Purpose
- 3.46.020 Administration
- 3.46.030 Authority and compliance
- 3.46.040 Scope
- 3.46.050 Definitions
- 3.46.060 Eligibility
- 3.46.070 Application
- 3.46.080 Application review
- 3.46.090 Natural resource category priorities and point system
- 3.46.095 Agriculture preservation
- 3.46.100 Calculation of value reduction
- 3.46.110 Assessed valuation schedule
- 3.46.120 Improvements on open space properties
- 3.46.130 Signs
- 3.46.140 Agreements
- 3.46.150 Participation period
- 3.46.160 Enforcement

3.46.010 Purpose.

The purpose of this Ordinance is to encourage the maintenance, preservation, conservation, and otherwise continue in existence adequate open space lands for the production of food and fiber and to assure the use and enjoyment of natural resource and scenic beauty for the economic and social well-being of the citizens of Kittitas County. Further, the Ordinance is so designed as to permit the continued availability of open space lands through the adoption of a benefit rating system and a potential reduction in assessed value for lands that qualify. (Ord. 2014-015, 2014)

3.46.020 Administration.

The County Assessor and the Kittitas County Legislative Authority or designee is vested with the duty of administering, implementing, and interpreting the provisions of this Ordinance. They may prepare and/or require the use of such forms and information as deemed necessary to administer the provisions of this Ordinance. (Ord. 2014-015, 2014)

3.46.030 Authority.

Kittitas County adopts this Ordinance under the authority and requirements of Chapter 84.34 RCW. All lands proposed for acceptance into the current use open space land program shall be in full compliance with all applicable Kittitas County codes. (Ord. 2014-015, 2014)

3.46.040 Scope.

This Ordinance shall apply to all public and private lands situated within Kittitas County over which Kittitas County has jurisdiction under the constitutions and laws of the State of Washington and of the United States and shall set forth minimum standards in addition to such other standards that may be applicable. (Ord. 2014-015, 2014)

3.46.050 Definitions.

Those definitions set forth in RCW 84.34.020 and WAC 458-30-200, as adopted and hereafter amended, are hereby incorporated by reference and shall govern and control the application and interpretation of this Ordinance. In the case of reference to a specific Kittitas County Code regulation, the definitions within the referenced regulation (for example, the shoreline master program) shall prevail. The following definitions also apply:

1. "Assessor" means the Kittitas County Assessor.
2. "Board" means the Kittitas County Board of County Commissioners
3. "Department" means the Kittitas County ~~Community Development Services~~ Public Services.
4. "Designee" means the personnel directed by the Board to act in their behalf.
5. "Development" means structural or land use action
6. "Program" means the Current Use Open Space Land Program and Public Benefit Rating System. (Ord. 2014-015, 2014)

3.46.060 Eligibility.

1. All lands within Kittitas County are subject to RCW 84.34.037(1)(7) and may be eligible to be reviewed for enrollment in this program, provided:
 - a. The property proposed for enrollment contains at least one priority resource described in KCC 3.46.090; and
 - b. The property meets the minimum enrollment requirements of the public benefit rating system found in KCC 3.46.100 (a); and
 - c. All fees, assessments, and taxes are paid in full; and
 - d. The property shall be in full compliance with all provisions of this Ordinance, all applicable Kittitas County codes, and RCW 84.34.
 2. The following lands or portions thereof, are not eligible for enrollment under this Ordinance:
 - a. Designated open space areas or buffers required as part of an approval for zoning, land use or subdivision requirements other than a cluster or conservation plat;
 - b. Lands or portions thereof which require a membership, are commercial endeavors, or charge rental for such use, including, but not limited to public or private golf courses, country clubs, campgrounds, ski/biking areas and rental parking, and Recreational Vehicle parks.
- (Ord. 2014-015, 2014)

3.46.070 Application.

Applications for enrollment under this Ordinance, together with the specified fee, shall be filed with the Assessor. The accuracy and completeness of the applications shall be the responsibility of the applicant. The applications shall, at a minimum, contain the following:

1. The applicant shall submit a non-refundable application fee as required by Kittitas County.
2. Completed and signed Open Space application provided by the Washington State Department of Revenue; and
3. A Site Plan Packet of the property including but not limited to;
 - a. A scaled drawing on an 11" by 17" sheet of paper showing the property boundaries and any existing or proposed buildings upon the site, and the location of any gates, fences, or other access obstructions;
 - b. A legal description of the property, parcel or map number, and total number of acres considered for enrollment;
 - c. A narrative statement describing the resources present, with verification as required by Section 3.46.080
 - d. A detailed narrative description of the method and proposed rules for public access,;
 - e. A certification of payment for property taxes from the county Treasurer prior to recording of the open space agreement that all taxes, assessments, fees, fines, penalties, and/or judgments, outstanding against a parcel of land have been satisfied.
 - f. Multiple parcels adjacent to one another may be consolidated and reviewed under a single application upon approval of a lot combination per KCC 16.08.055.

(Ord. 2014-015, 2014)

3.46.080 Application Review.

The following time line shall be used for the processing of all applications for enrollment:

1. The processing schedule that follows intends to (1) provide that applications will be approved or denied within six (6) months following the date the application is deemed complete; and (2) allow sufficient time for County staff to evaluate the applications.
2. Applications will be accepted during either of two (2) submittal periods as follows:
 - a. Applications received during the period January through April shall be reviewed for eligibility during the period May 1st through June 30th. Applications shall be deemed complete by July 1st of each year, and shall be approved or denied by the County legislative authority by December 31st.
 - b. Applications received during the period July 1st through October 31st shall be reviewed for eligibility during the period November 1st through December 31st. Applications shall be deemed complete by December 31st of each year, and shall be approved or denied by the County legislative authority by July 1st of the following year.
 - c. Applicants whose submittal is deemed incomplete or ineligible shall be notified as soon as reasonably possible in order to identify additional information required to make the application complete, or to give the applicant an opportunity to withdraw the application.
3. An application shall be effective for six (6) months. The continuance of an application beyond six (6) months shall constitute a new application and new application fees apply. The Department may waive the additional application fee or extend the application six (6) months if it is determined that administrative review is responsible for the application delay.
4. Public Hearing:
 - a. Upon determining the application complete and following a review by staff of the application, a date and time for a public hearing will be set before the Board of County Commissioners for public hearing. Staff will provide a report and recommendation regarding each case.
 - b. A notice of the application shall follow Kittitas County Code 15A.03.060.

- c. The notice of the application and public hearing will be sent to all applicable County, State, and federal agencies with interest, for a thirty (30)-day comment and review period.
 - d. Decision-making by the Board shall occur after a public hearing is held obtaining written record from the public, oral testimony, staff presentation of the application on the proposed action. The Department shall notify the Assessor and the landowner of the approval of an application for enrollment under this Ordinance. All denials of an application shall be in writing to the land owner and shall include the reasons for denial.
5. In determining whether an application for open space land classification or reclassification should be approved all or in part as stipulated in RCW 84.34.037, the Board of Commissioners will take cognizance of the benefits to the general welfare of preserving the current use of the property which is the subject of application, and shall consider at a minimum the following:
- a. The resulting revenue loss or tax shift;
 - b. Whether granting the application will:
 - i. Conserve or enhance natural, cultural, or scenic resources;
 - ii. Protect streams, stream corridors, wetlands, natural shorelines, floodways and aquifers;
 - iii. Protect geologically hazardous, landslide, or seismic areas;
 - iv. Protect soil resources and unique or critical wildlife and native plant habitat;
 - v. Promote conservation principles by example or by offering educational opportunities;
 - vi. Enhance the value of abutting or neighboring parks, forest, wildlife preserves, nature reservations, sanctuaries, or other open space;
 - vii. Preserve historic and archaeological sites;
 - viii. Preserve visual quality along highway, road, and street corridors or scenic vistas; and
 - ix. Affect any other factors relevant in weighing benefits to the general welfare of preserving the current use of the property.
6. Any appeal of the action for denial or approval of the decision will be filed before Superior Court.
7. In the event a parcel is conveyed while approval of a timely application is pending, the purchaser or transferee shall, upon written request to the department within thirty (30) days from recording of sale, be given the same consideration as the original applicant. The purchaser or transferee shall assume the original applicant's rights and responsibilities in the application process. The purchaser or transferee shall be required to satisfy all requirements that otherwise would have been required. (Ord. 2014-015, 2014)

3.46.090 Natural Resource Category Priorities and Point System.

The intent of the public benefit rating system is to evaluate the retention of "resources and public access" that may be contained on parcels of land in Kittitas County. Several categories of resources are identified for scoring in this system. A maximum of fifty-five percent (55%) reduction in assessed value for all or a portion of a parcel may result from enrollment in this program, and can qualify for as much as seventy-five percent (75%) reduction with enrollment and bonus evaluation per KCC 3.46.100. The parcel, or portion thereof, is assigned a rating and given a percentage of reduction in assessed value for that portion of land that qualifies. The rating and percentage of reduction is dependent upon the type of resource(s) found on the parcel and will be based upon the importance of the resource to the entire Kittitas County environmental system. The application for value reduction will be considered when:

1. Development, other than a single family home, is allowed but not exercised by the landowner for purposes of retention of the resource; or
2. Development allowed by Code cannot occur as a result of resource restriction such as large wetlands, large floodways, historic grounds or similar limitations.

Each environmental characteristic related to "open space" will be rated by the following system.

1. High Priority Resources. High priority resources may receive as many as three (3) points for each resource involved in the application, depending upon circumstances of the property. Resources shall be verified pursuant to KCC 3.46.100(2).
 - a. Archaeological Site. (3 points)
 - i. Definition. All known sites and locations of pre-historical or archaeological interest, including but not limited to burial sites, camp sites, rock shelters, caves and the artifacts and implements of the culture.
 - ii. Source. Location and details of known sites are on file at Washington State Office of Archaeology and Historic Preservation.
 - iii. Eligibility. Eligible sites are those which are on file at the Washington State Office of Archaeology and Historic Preservation, or verified by an expert in the field as containing the same features and acceptable by the Office of Archaeology and Historic Preservation for addition to their inventory. If a site is considered as an archaeological site, it will not receive points as a historic site.
 - b. Historical Site (3 points).
 - i. Definition. A building, structure or site which is of significance to the county's cultural heritage including, but not limited to, Native American and pioneer settlements, old buildings, forts, trails, landings, bridges or the sites thereof together with interpretive facilities, and which are identified in the Washington Heritage Register or the National Heritage Register.
 - ii. Source. No comprehensive inventory has been done by the County to date. Refer to state or national registers and inventories at the State Office of Archaeology and Historic Preservation and/or the Kittitas County Historical Society.
 - iii. Eligibility. Eligible sites must be listed in the Washington Heritage Register or the National Heritage Register. If a site is considered as a historic site, it will not receive points as an archaeological site.
 - c. Shoreline Environment. (Up to 3 points)
 - i. Definition. A lake or stream shoreline and its "associated wetlands" designated by the Kittitas County Shorelines Master Program.
 - ii. Source. Official shoreline master program map or associated documents.
 - iii. Eligibility. Eligible lands are those identified either partially or wholly as shoreline environment and their associated wetlands in the Kittitas County shorelines master program and will be granted a proportion of total points based upon the amount of circumference of property boundary adjacent to an Ordinary High Water Mark (OHWM). Those properties with less than fifteen percent (15%) of the property boundary circumference subject to Shoreline regulations will receive one (1) point. Those properties having up to twenty-five percent (25%) of the property boundary circumference subject to Shoreline regulations will receive two (2) points. Those properties with over twenty-five percent (25%) of the property boundary circumference subject to Shorelines regulations will receive three (3) points.
 - d. Special Animal Sites. (Up to 3 points)
 - i. Definition. Habitat for those animal species defined by Washington State Department of Fish and Wildlife (WDFW) as being either an endangered, threatened or sensitive species or those animal species identified as Level I Habitat on the Washington State Department of Fish and Wildlife Priority Habitat Species (PHS) maps.
 - ii. Source. Washington State Department of Fish and Wildlife (WDFW), Kittitas County Planning and Building Department's Critical Area maps.
 - iii. Eligibility. Eligible sites are those with a documented occurrence of an endangered, threatened or sensitive species, or those animal species identified as Level I Habitat on the Washington State Department of Fish and Wildlife Priority Habitat Species (PHS) Maps. Those properties with less than

fifty percent (50%) of the property within identified special animal sites will receive two (2) points and those with fifty percent (50%) or more will receive (3) points.

e. Special Plant Sites

- i. Definition. Those areas where plant species listed by the Washington State Department of Natural Resources (WSDNR) Natural Heritage Program as being either an endangered, threatened or sensitive plant species are located in areas greater than ten (10) acres in size.
- ii. Source. Location and details of known sites are on file in the WSDNR – Natural Heritage Database.
- iii. Eligibility. Eligible sites are those in the WSDNR – Natural Heritage Database. Individual sites must be verified. Those properties with less than fifty percent (50%) of its area in identified special plant sites will receive one (1) point and those properties with fifty percent (50%) or more of the area in identified special plant sites will receive three (3) points.

f. Category I and II Wetlands. (Up to 3 points)

- i. Definition. All Category I wetlands and Category II wetlands over 2,500 square feet.
- ii. Source. National Wetlands Inventory maps, Critical Area Maps, certified wetland biologist.
- iii. Eligibility. Eligible lands are those meeting the above definition. Not eligible for other points relating to the wetland are waters designated within the Shorelines Management Program (SMP). Those properties with less than fifty percent (50%) of its area in identified Category I and II wetlands, and the required buffers and setbacks not regulated by SMP, will receive two (2) points, and those properties with fifty percent (50%) or more of the area in identified Category I and II wetlands will receive three (3) points. These points can be added to any points for other category wetlands upon the site.

g. Major Lakes, Ponds and Streams.

- i. Definition. Lakes and ponds, over one acre in size, and creeks and streams classified as Type 2 (or other state equivalent) as defined by WAC 222-16-030, located within a well-defined channel, that carry a perennial flow throughout the year and are used in the life cycles of anadromous fish, based on data compiled by the Washington State Department of Fish and Wildlife or other agency with expertise, and are not in a previously described "shoreline environment."
- ii. Source. Washington State of Department of Fish and Wildlife (WDFW), and Washington State Department of Natural Resources (DNR).
- iii. Eligibility. Eligible lands are those meeting the definition above and are not waters designated within the Shorelines Management Program (SMP). Those properties with less than fifty percent (50%) of its area ponds and streams not regulated by SMP will receive two (2) points, and those properties with fifty percent (50%) or more of the area with identified ponds and will receive three (3) points. Properties with a stream transmitting to two (2) property boundaries will receive two (2) points.

h. Floodplains or Floodways

- i. Definition. Properties which contain floodways or 100-year floodplains as designated by the Kittitas County critical areas maps or by the Federal Emergency Management Agency flood maps.
- ii. Source. Federal Emergency Management Agency flood maps or the Kittitas County critical area maps.
- iii. Eligibility. Eligible lands are those that meet the definition above. Not eligible under this are waters and lands designated within the Shorelines Management Program (SMP). Those properties with less than fifty percent (50%) of its area in identified Floodways and Floodplains will receive two (2) points and those properties with fifty percent (50%) or more of the area in identified special plant sites will receive three (3) points. Those parcels on buildable lands entirely located within 100-year floodplains may be eligible for bonus points.

i. Geologically Hazardous Areas.

- i. Definition. Properties which contain areas that poses potential threats to life or property because of unstable soil, geologic or hydrologic conditions or steep slopes. This includes all landslide and seismic

hazard areas.

- ii. Source: Federal Emergency Management Agency, Washington State Department of Ecology, Washington State Department of Natural Resources (Division of Geology and Earth Resources), and/or geologic or geo-technical experts.
- iii. Eligibility. Eligible lands are those that meet the definition above. Those properties with less than fifty percent (50%) of its area in this category will receive two (2) points and those properties with fifty percent (50%) or more of the area in identified as geologically hazardous will receive three (3) points.

2. Medium Priority Resources. Medium priority resources shall receive up to two (2) points. Resources shall be verified pursuant to KCC 3.46.100(2)

a. Public Lands Buffer.

- i. Definition. Lands lying adjacent to public-owned parks, forests, wildlife preserve, natural reservations or sanctuaries.
- ii. Source. Any city or county comprehensive plan, parks and recreation plan, or map showing ownership.
- iii. Eligibility. Lands being buffered shall be in public ownership as shown on the Kittitas County Assessor's tax records. Two (2) points will be awarded lands with fifty percent (50%) or more of any one property line must border the public lands. This does not include airports, well sites, or other infrastructure sites for cities, towns, and county, nor does this include lands under KCC 3.46.060(2).

b. Minor Lakes, Ponds and Streams.

- i. Definition. Lakes and ponds, under one (1) acre in size, and creeks and streams classified as Type 3, 4, and 5 (or other state equivalent) as defined by WAC 222-16-030, located within a well-defined channel, that carry a perennial flow throughout the year and are used in the life cycles of an anadromous fish, based on data compiled by the Washington State Department of Fish and Wildlife or other agency with expertise, and are not in a previously described "shoreline environment."
- ii. Source. Washington State Department of Fish and Wildlife, Washington State Department of Natural Resources,
- iii. Eligibility. Eligible lands are those meeting the definition above. Not eligible under this category are waters designated within the Shorelines Management Program (SMP) this category are waters designated within the Shorelines Management Program (SMP). Those properties with less than fifty percent (50%) of its area in identified minor lakes and streams not regulated by SMP will receive one (1) point and those properties with fifty percent (50%) or more of the area in identified minor lakes and streams will receive two (2) points.

c. Scenic Vistas.

- i. Definition. An area of natural features which is visually significant to the aesthetic character of the county and is visible from a historically significant or scenic public right-of-way.
- ii. Source. No inventory available.
- iii. Eligibility. Lands under this resource category must be visible from historically significant or designated scenic highways and recognized by a public agency or non-profit scenic preservation organization. Such lands with more than 40 acres devoted to preserving such views will receive two (1) points.

d. Category III Wetlands.

- i. Definition. All Category III wetlands over 2,500 square feet
- ii. Source. National Wetlands Inventory maps, Kittitas County Planning and Building Department, wetlands expert.
- iii. Eligibility. Eligible lands are those meeting the above definition. Not eligible for points relating to the wetland are waters designated within the Shorelines Management Program (SMP). Those properties

with less than fifty percent (50%) of its area in identified Category III wetlands not regulated by SMP will receive one (1) point and those properties with fifty percent (50%) or more of the area in identified special plant sites will receive two (2) points. These points can be added to any points for other category wetlands upon the site.

3. Low Priority Resources. Low priority resources shall receive one point. Resources shall be verified pursuant to KCC 3.46.100(2).
 - a. Fee Recreation and Public Access Parking.
 - i. Definition. An area that has designated parking for the public and fee recreational activities. All recreational activities and fees collected must be administered by a nonprofit organization. The nonprofit organization shall have qualified and be certified as a nonprofit organization under Internal Revenue Code Section 501 (c)(3).
 - ii. Source. None.
 - iii. Eligibility. Eligible sites are those in which the recreational activity is present, and parking is provided. The site shall not have been developed to its maximum potential under its current zoning classification to receive one (1) point.
 - b. Category IV Wetlands.
 - i. Definition. All Category IV wetlands over 10,000 square feet.
 - ii. Source. National Wetlands Inventory maps, Kittitas County Planning and Building Department, wetlands expert.
 - iii. Eligibility. Eligible lands are those meeting the above definition. Not eligible for other points relating to the wetlands are waters designated within the Shorelines Management Program (SMP). Those properties with less than fifty percent (50%) of its area in identified Category IV wetlands will receive no points and those with fifty percent (50%) or more of the area in identified Category IV wetlands will receive one (1) point. This point can be added to any points for other category wetlands upon the site.
 - c. Urban Growth Area Open Space.
 - i. Definition. Lands located within one-half mile of the corporate boundary of a town or city and designated by city or town comprehensive plan as a conservancy, park, or open space and are not required to exist as a result of conditions for approval of land use actions (such as rezones and subdivisions).
 - ii. Source. Local city or town comprehensive plan.
 - iii. Eligibility. Lands meeting the definition above will receive one (1) point.

(Ord. 2014-015, 2014)

3.46.095 Agriculture Preservation.

Applications for designation as farm and agricultural conservation land under RCW 84.34.020(1)(c) shall be accompanied by a farm management plan, prepared by a qualified agronomist, that demonstrates how the property will be returned to a level of production within six (6) years after designation as farm and agricultural conservation land that results in the land being reclassified as farm and agricultural land under RCW 84.34.020(2). The County Assessor is authorized to remove land from designation as farm and agricultural conservation land six (6) years after designation by the Board of County Commissioners, regardless of whether it is transferred to another designation. Land classified by the Board of Commissioners as farm and agricultural conservation land shall be eligible for an assessed fair market value reduction of fifty (50) percent. (Ord. 2014-015, 2014)

3.46.100 Calculation of Value Reduction.

1. Determination of Resource Applicability. The County staff in its review of the application, shall indicate within report or letter, its determination of applicability for all resources based upon the points permitted for each resource as shown on the Table below in KCC 3.46.100.
2. Verification of Eligible Resources. The County may request potentially eligible resources to be verified by specialist or a qualified agency. This may include, but not be limited to, Washington State Department of Fish and Wildlife, Washington State Department of Natural Resources -Natural Heritage Program, Washington State Department of Archaeology and Historic Preservation, or Washington State Department of Ecology. When no resource data exists for a particular parcel, but the property owner believes that the specific resource is present, the owner may provide to the County a report prepared by a qualified professional specializing in that area of expertise including, but not limited to botanist, wildlife manager, wetland biologist or geologist. The County shall utilize the written report and any comments from the agency in determining whether the parcel is eligible for specific resource points for public benefit.
3. Additional open space value reduction can be obtained for each enhanced resource as listed below.
 - a. Conservation Easement. A bonus for value reduction will be provided when offering conservation that permanently preserves the resource on the property. A conservation or historic easement is a legal means by which a landowner can voluntarily set permanent limitations on the future use of land thus protecting the land's particular attributes. The easement is conveyed, through recorded documents, to a qualifying conservation organization or public agency, but the land remains in private ownership and the owner retains full control over public access. A conservation easement shall include those interests or rights authorized to be held or acquired by RCW 84.34.210 or 64.04.130. Historic easements apply to historically important land areas and to historic structures that are listed on the National Register of Historic Places (or are located in and contribute to the historic significance of a National Register Historic District). The easement typically results in a limitation on land development or structure modification which will ensure the ongoing preservation of a historic parcel of land or a historic structure and its setting. If a bonus is awarded for a conservation easement, a bonus shall not be awarded for restoration/enhancement.
 - b. Restoration/Enhancement. A bonus will be provided for restored and/or enhanced resources including, but not limited to, Native American lands restoration, wildlife habitat preservation, and/or endangered species protection. At least one (1) resource must be present in order to qualify for the bonus. Restoration and enhancement plans are required and must be completed and inspected by a qualified professional. If a bonus is awarded for a restoration/enhancement, a bonus shall not be rewarded for a conservation easement.
 - c. A bonus will be provided for provision of public access to natural resource lands such as public forests, trails, streams or lakes. Except as outlined below, public access to the enrolled property and the features and resources contained therein is required. The applicant may determine the method and rules for public access, subject to approval by the Board. Applications for the public access program may include proposed rules for public access, which may include, but is not limited to, not allowing motor vehicle usage, not permitting hunting or fishing, and/or not allowing firearms on the property. If access to the enrolled property involves the crossing of adjacent properties or using a private easement not owned by the applicant, the applicant must supply documentation that the public may cross such adjacent properties to access the enrolled property. Such documentation shall be recorded with the Kittitas County Auditor and shall extend through the life of the open space agreement.

The bonus will not be awarded if public access is determined to be detrimental to:

- i. endangered, threatened, or sensitive plant or animal species verified in the field by qualified personnel from the appropriate agency; or

ii. known archaeological, historical, or tribal cultural sites verified in the field by qualified personnel from the appropriate agency.

d. Any entity, organization, or person placing whole parcels of land in conservation in perpetuity shall receive an eighty-five percent (85%) reduction in assessed market value.

(Ord. 2014-015, 2014)

3.46.110 Assessed Valuation Schedule.

The reduction in market value of the qualifying land enrolled in this program is determined by reducing the market value of the qualifying land by a percentage, up to a maximum fifty-five percent (55%) unless a bonus is awarded per KCC 3.46.100(b). The relationship of public benefit points to percentage of assessed value reduction is presented in the following table:

Total Eligibility Points	Percent Reduction in Assessed Market Value
0 to 3 points	0% reduction in value
4 to 6 points	10% reduction in value
7 to 10 points	30% reduction in value
11 to 13 points	50% reduction in value
14 to 15 points	55% reduction in value
With One Bonus	10% additional reduction in value
With Two Bonuses	20% additional reduction in value
Conservation in Perpetuity	85% reduction in value

(Ord. 2014-015, 2014)

3.46.120 Improvements on Open Space Properties.

When determining eligibility of a parcel for enrollment under this ordinance that includes structural improvements, a one-acre minimum improvement area or home-site will be excluded and not enrolled under this Ordinance.

Covenants, conditions and restrictions (CC&Rs) or conservation easements may increase the improvement area to more than one acre depending on the language in the CC&Rs or the conservation easement. This also applies to potential building areas listed in the CC&Rs and the conservation easement. This improved area or potentially improved area will be assessed at market value as determined by the County Assessor. Any property with re-assessed value who wishes to have designations removed shall be subject to RCW 84.34. (Ord. 2014-015, 2014)

3.46.130 Signs.

1. Signs are required only when public access is required under the provisions of this Ordinance, the cost of which shall be the responsibility of the landowner. All signs shall:

- a. Be posted within ninety (90) days following enrollment in the program;
- b. Be purchased from Kittitas County as official current use open space public access signage;

- c. Be posted on the subject property's road frontage or nearest public road as deemed appropriate by the Board
 - d. Be maintained at the landowner's expense in good condition for as long as the property is enrolled in the program. Failure to maintain or replace removed, missing, or damaged signs by the property owner may jeopardize enrollment in the program.
 - e. Be approved at the time of enrollment in the program.
2. When public access is required under the provisions of this Ordinance, no signs shall discourage or prohibit public access. (Ord. 2014-015, 2014)

3.46.140 Agreements.

1. Hold Harmless. All owners of property enrolled in the program who are required to grant public access to the subject property shall execute and record a hold harmless agreement, releasing Kittitas County of any liability which may arise as a result of enrollment in the program. Such forms shall be provided by the department.
 2. Upon approval by the board, an open space agreement between the county and landowner shall be signed and recorded with the auditor and may contain the conditions of continued enrollment under this Code. The agreement to tax land according to its current use is not a contract between the owners and the county. This agreement can be abrogated, annulled, or cancelled at any time by the state legislature in which event no additional tax, interest, and/or penalty shall be imposed, as specified by WAC 458-30-355. The open space agreement shall be processed as follows:
 - a. Within five (5) calendar days after the approval of the application for enrollment under this Code, the department shall deliver by certified mail, return receipt requested, the agreement to the owner for signature.
 - b. The owner may accept or reject the agreement.
 - c. If accepted, the agreement shall be signed and returned to the Assessor within thirty (30) days after receipt. If the agreement is not returned to the department within thirty (30) days after receipt, the county shall presume the agreement has been rejected.
- (Ord. 2014-015, 2014)

3.46.150 Participation Period.

1. When land has been enrolled in the program, it shall remain under such classification and shall not be applied to another use except as provided by RCW 84.34.070(2), for at least ten 10 years from the date of the recording of the open space agreement and shall continue under such classification until and unless withdrawn from the classification after notice of request for withdrawal shall be made by the owner. During any year after eight years of the initial 10-year classification period have elapsed, notice of request for withdrawal of all or a portion of the land may be given by the owner to the County Assessor. In the event that a portion of a parcel is removed from classification, the remaining portion must meet the same requirements as did the entire parcel when such land was originally granted classification pursuant to this program. The County Assessor shall, when two assessment years have elapsed following the date of receipt of such notice, withdraw such land from such classification and the land shall be subject to the additional tax and applicable interest due under RCW 84.34.108.
2. When land which has been classified under this Ordinance is applied to some other use, such landowner shall notify the assessor within sixty (60) days of such change and shall be subject to the provisions of RCW 84.34.080.
3. The County Assessor and/or department may require an owner of land enrolled under this Ordinance to submit data relevant to the use of the land or other information pertinent to the continued classification of the land, as

specified by WAC 458-30-270.

4. Property enrolled under this Ordinance may be sold or transferred to new owners subject to the provisions of WAC 458-30-275. (Ord. 2014-015, 2014)

3.46.160 Enforcement.

Property which has been approved under this Code, but which is found to be in violation of any terms of the open space agreement or condition of enrollment may be removed from the program and all applicable fees, penalties, and interest shall become due pursuant to Chapter 84.34 RCW. (Ord. 2014-015, 2014)

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