



## FRANKLIN COUNTY TREASURER

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*Tiffany L. Coffland, Treasurer*

December 10, 2009

**TO:** Title Companies and Escrow Agencies  
**FROM:** Tiffany L. Coffland, Treasurer  
**RE:** Real Estate Excise

The City of Pasco implemented ordinance 3947 beginning March 1, 2010, which will increase the real estate excise tax in the City of Pasco by  $\frac{1}{4}$ %. The total excise to be collected on Real Estate sales in the City of Pasco will be 1.78%. For your reference, City of Pasco Ordinance No. 3947 is attached.

Also, please note that effective January 1, 2010, our office will only process excise daily over the counter between the following hours;

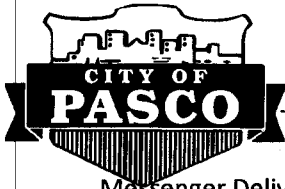
- 8:30am – 12:00pm
- 2:00pm – 4:00pm

We do not plan to process excise during the lunch time frame of 12:00pm -2:00pm. However, title companies and escrow agencies can drop off excise at any time, with the expectation there may be a delay in processing.

In addition, due to the reduction in staff within our office, we will be returning all checks for excise which are not for the correct amount to minimize the number of refunds our office has to process.

Please check the Assessor's web site [www.co.franklin.wa.us/assessor](http://www.co.franklin.wa.us/assessor) for the tax district associated with the parcel being sold, a copy of the 2010 taxing districts with the appropriate excise tax rate is attached. If there is a question regarding a taxing district please do not hesitate to give us a call.

Thank you in advance for your consideration. If you should have any questions or concerns, please contact our office at (509) 545-3518.



CITY CLERK (509) 545-3402/ Fax (509) 543-5727  
P.O. Box 293 (525 North 3rd Avenue) Pasco, WA 99301, www.Pasco-WA.gov

Messenger Delivery 12/9/09

December 9, 2009

Franklin County Treasurer  
1016 N 4<sup>th</sup> Avenue  
Pasco WA 99301

Attn: Ed Leonard

Re: Ordinance No. 3947 - Additional Excise Tax

Mr. Leonard,

Please be advised the Pasco City Council at their meeting of December 7, 2009 approved Ordinance No. 3947 imposing an additional excise tax on each sale of real property in the corporate limits of the City of Pasco.

Per RCW 82.46.080, the City Clerk is required to provide notice of the adoption of this ordinance to the Franklin County Treasurer at least sixty (60) days prior to its effective date. Enclosed please find a certified copy of Ordinance No. 3947 for your file.

If I can be of further assistance, please do not hesitate to call on me.

Sincerely,

Debbie Clark CMC, City Clerk  
Administrative and Community Services  
509-544-3096  
clarkd@pasco-wa.gov

Encl.

c. City Manager  
Deputy City Manager  
Finance Manager  
A&CS Manager

RECEIVED

DEC 9 2009

FRANKLIN COUNTY  
TREASURER

ORDINANCE NO. 3947

**AN ORDINANCE of the City of Pasco, Washington, imposing an additional excise tax on each sale of real property in the corporate limits of the City of Pasco at a rate of one-quarter of one percent of the selling price and amending Chapter 3.06 of the Pasco Municipal Code.**

WHEREAS, pursuant to RCW 82.46.010 the City of Pasco imposes an excise tax on each sale of real property in the corporate limits of the City at a rate not exceeding one-quarter of one percent of the selling price; and

WHEREAS, Franklin County and neighboring cities in the area impose an excise tax on each sale of real property at the rate of one-half of one percent, and

WHEREAS, the City Council, after study and deliberation has concluded that the growth of the City and the number of capital improvement projects in the City's Capital Improvement Plan, requires the City to impose the additional one-quarter of one percent tax in order to continue the provision of necessary City services; NOW, THEREFORE,

**THE CITY COUNCIL OF THE CITY OF PASCO, WASHINGTON, DO ORDAIN AS FOLLOWS:**

**Section 1.** The City of Pasco, pursuant to RCW 82.46.035, hereby imposes an additional excise tax on each sale of real property in the corporate limits of the City at a rate of one-quarter of one-percent of the selling price, which tax shall be codified in the Pasco Municipal Code under Chapter 3.06, and that Chapter 3.06 is hereby amended to read as follows:

**CHAPTER 3.06 QUARTER-PERCENT REAL ESTATE EXCISE TAXES**

Sections:

3.06.010 ESTABLISHMENT OF REAL ESTATE EXCISE TAX, USE OF PROCEEDS

3.06.015 ESTABLISHMENT OF ADDITIONAL REAL ESTATE EXCISE TAX, USE OF PROCEEDS

3.06.020 COLLECTION OF TAXES

3.06.030 RULES, REGULATIONS, LAWS AND COURT DECISIONS

3.06.050 FUND CREATED

~~3.06.060 USE OF FUNDS~~

3.06.010 ESTABLISHMENT OF REAL ESTATE EXCISE TAX. There is established and imposed an excise tax on each sale of real property in the corporate limits of the City at a rate of one-quarter of one percent of the selling price. (~~Ord. 2594 Sec. 1, 1986.~~) Proceeds from the tax imposed by this Section shall be used only for local improvements, including those listed in RCW 35.43.040.

3.06.015 ESTABLISHMENT OF ADDITIONAL REAL ESTATE EXCISE TAX. Effective March 1, 2010, in accordance with RCW 82.46.035, and in addition to the excise tax on each sale of real property in the corporate limits of the City as imposed by Section 3.06.010, there is hereby imposed an additional excise tax on each sale of real property located within the corporate limits of the City of Pasco at the rate of one-quarter of one percent of the selling price.

Proceeds from the additional tax shall be expended as authorized by law under RCW 82.46.035(5) solely for public works projects of the City for planning, acquisition, construction, reconstruction, repair, replacement rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road light systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation or improvement of parks.

3.06.020 COLLECTION OF TAXES. Taxes imposed under this Chapter shall be collected from persons who are taxable by the State of Washington under Chapter 82.45 RCW upon the occurrence of any taxable event within the corporate limits of the City. (Ord. 2594 Sec. 1, 1986.)

3.06.030 RULES, REGULATIONS, LAWS AND COURT DECISIONS. The taxes imposed under this Chapter shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the State of Washington under Chapter 82.45 RCW. (Ord. 2594 Sec. 1, 1986.)

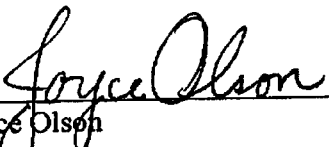
3.06.040 REFERENDUM PETITION. Repealed. (Ord. 3557 Sec. 15, 2002; Ord. 2594 Sec. 1, 1986.)

3.06.050 FUND CREATED. There is created a special accounting fund to be known as the "CAPITAL IMPROVEMENTS FUND" into which fund there shall be placed all proceeds received from the County Treasurer from the City of Pasco ~~one-quarter of one percent~~ real estate excise taxes. (Ord. 3557 Sec. 16, 2002.) Separate accounting for the taxes imposed by Section 3.06.010 and 3.06.015 shall be maintained within the Capital Improvement Fund.

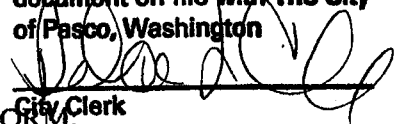
~~3.06.060 USE OF FUNDS. This capital improvements fund shall be used only for local improvements, including those listed in RCW 35.43.040. (Ord. 3557 Sec. 17, 2002.)~~

**Section 2.** The City Clerk is directed to provide notice of the adoption of this ordinance to the Franklin County Treasurer at least sixty (60) days prior to its effective date as required by RCW 82.46.080.

**PASSED** by the City Council of the City of Pasco, Washington, and approved to be effective March 1, 2010, this 7 day of December, 2009.

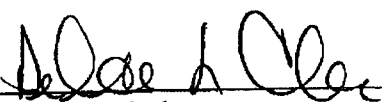
  
\_\_\_\_\_  
Joyce Olson  
Mayor


I hereby certify that this is  
a True and Correct Copy of a  
document on file with The City  
of Pasco, Washington

  
\_\_\_\_\_  
City Clerk

ATTEST:

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Debra L. Clark  
City Clerk

  
\_\_\_\_\_  
Leland B. Kerr  
City Attorney

March 1st, 2010

.25% increase in

	DISTRICTS	EXCISE %	City Excise to 1.78%
1104 PASCO	101	1.53%	1.78%
	102	1.53%	1.78%
	103	1.53%	1.78%
1100 COUNTY	105	1.78%	
	106	1.78%	
	108	1.78%	
	109	1.78%	
	110	1.78%	
1101 CONNELL	200	1.53%	1.78%
1103 MESA	201	1.53%	1.78%
1100 COUNTY	202	1.78%	
	205	1.78%	
	206	1.78%	
	207	1.78%	
	208	1.78%	
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	224	1.78%	
	225	1.78%	
	300	1.78%	
	400	1.78%	
	401	1.78%	
	403	1.78%	
	406	1.78%	
408	1.78%		
410	1.78%		
500	1.78%		
1102 KAHLOTUS	600	1.53%	
1100 COUNTY	601	1.78%	
	602	1.78%	
	603	1.78%	
	605	1.78%	