- WAC 479-14-461 Matching requirement for the sidewalk program. The sidewalk program provides funding which will be matched by other funds as follows:
- (1) The urban sidewalk program provides funding which will be matched by other funds as follows:
 - (a) For cities:
- (i) If the city valuation is under one billion dollars, the matching rate is ten percent of total project costs.
- (ii) If the city valuation is one billion dollars to two and one-half billion dollars, the rate is fifteen percent of total project costs.
- (iii) If the city valuation is over two and one-half billion dollars, the rate is twenty percent of total project costs.
 - (b) For counties:
- (i) If the road levy valuation is under three billion dollars, the rate is ten percent of total project costs.
- (ii) If the road levy valuation is between three billion dollars to ten billion dollars, the rate is fifteen percent of total project costs.
- (iii) If the road levy valuation is over ten billion dollars, the rate is twenty percent of total project costs.
- (c) For transportation benefit districts, the match is based on the valuation of the city or county in which the project is located. If the project lies within more than one city or county, the match is determined by the city or county that has the greatest valuation.
- (2) The small city sidewalk program provides funding which will be matched by other funds as follows:
- (a) If the city assessed valuation is under one hundred million dollars, no cash match is necessary.
- (b) If the city assessed valuation is from one hundred million dollars to five hundred million dollars, a five percent match will be contributed.
- (c) If the city assessed valuation is greater than five hundred million dollars, a match of ten percent will be contributed.

The board uses the current published valuation from the department of revenue.

[Statutory Authority: Chapter 47.26 RCW. WSR 18-08-068, § 479-14-461, filed 4/2/18, effective 5/3/18; WSR 12-08-060, § 479-14-461, filed 4/3/12, effective 5/4/12.]