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SENATE BILL 5379

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State of Washington                      52nd Legislature                      1991 Regular Session

By Senators McCaslin, Rasmussen and Anderson.

Read first time January 30, 1991.      Referred to Committee on  
Governmental Operations.

1            AN ACT Relating to relocation assistance for low-income tenants;  
2 amending RCW 82.02.020 and 82.46.010; and repealing RCW 59.18.440 and  
3 59.18.450.

4 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

5            **Sec. 1.**    RCW 82.02.020 and 1990 1st ex.s. c 17 s 42 are each  
6 amended to read as follows:

7            Except only as expressly provided in RCW 67.28.180 and 67.28.190  
8 and the provisions of chapter 82.14 RCW, the state preempts the field  
9 of imposing taxes upon retail sales of tangible personal property, the  
10 use of tangible personal property, parimutuel wagering authorized  
11 pursuant to RCW 67.16.060, conveyances, and cigarettes, and no county,  
12 town, or other municipal subdivision shall have the right to impose  
13 taxes of that nature.    Except as provided in RCW 82.02.050 through  
14 82.02.090, no county, city, town, or other municipal corporation shall  
15 impose any tax, fee, or charge, either direct or indirect, on the

1 construction or reconstruction of residential buildings, commercial  
2 buildings, industrial buildings, or on any other building or building  
3 space or appurtenance thereto, or on the development, subdivision,  
4 classification, or reclassification of land. However, this section  
5 does not preclude dedications of land or easements within the proposed  
6 development or plat which the county, city, town, or other municipal  
7 corporation can demonstrate are reasonably necessary as a direct result  
8 of the proposed development or plat to which the dedication of land or  
9 easement is to apply.

10 This section does not prohibit voluntary agreements with counties,  
11 cities, towns, or other municipal corporations that allow a payment in  
12 lieu of a dedication of land or to mitigate a direct impact that has  
13 been identified as a consequence of a proposed development,  
14 subdivision, or plat. A local government shall not use such voluntary  
15 agreements for local off-site transportation improvements within the  
16 geographic boundaries of the area or areas covered by an adopted  
17 transportation program authorized by chapter 39.92 RCW. Any such  
18 voluntary agreement is subject to the following provisions:

19 (1) The payment shall be held in a reserve account and may only be  
20 expended to fund a capital improvement agreed upon by the parties to  
21 mitigate the identified, direct impact;

22 (2) The payment shall be expended in all cases within five years of  
23 collection; and

24 (3) Any payment not so expended shall be refunded with interest at  
25 the rate applied to judgments to the property owners of record at the  
26 time of the refund; however, if the payment is not expended within five  
27 years due to delay attributable to the developer, the payment shall be  
28 refunded without interest.

29 No county, city, town, or other municipal corporation shall require  
30 any payment as part of such a voluntary agreement which the county,

1 city, town, or other municipal corporation cannot establish is  
2 reasonably necessary as a direct result of the proposed development or  
3 plat.

4 Nothing in this section prohibits cities, towns, counties, or other  
5 municipal corporations from collecting reasonable fees from an  
6 applicant for a permit or other governmental approval to cover the cost  
7 to the city, town, county, or other municipal corporation of processing  
8 applications, inspecting and reviewing plans, or preparing detailed  
9 statements required by chapter 43.21C RCW.

10 This section does not limit the existing authority of any county,  
11 city, town, or other municipal corporation to impose special  
12 assessments on property specifically benefitted thereby in the manner  
13 prescribed by law.

14 Nothing in this section prohibits counties, cities, or towns from  
15 imposing or permits counties, cities, or towns to impose water, sewer,  
16 natural gas, drainage utility, and drainage system charges: PROVIDED,  
17 That no such charge shall exceed the proportionate share of such  
18 utility or system's capital costs which the county, city, or town can  
19 demonstrate are attributable to the property being charged: PROVIDED  
20 FURTHER, That these provisions shall not be interpreted to expand or  
21 contract any existing authority of counties, cities, or towns to impose  
22 such charges.

23 Nothing in this section prohibits a transportation benefit district  
24 from imposing fees or charges authorized in RCW 36.73.120 nor prohibits  
25 the legislative authority of a county, city, or town from approving the  
26 imposition of such fees within a transportation benefit district.

27 Nothing in this section prohibits counties, cities, or towns from  
28 imposing transportation impact fees authorized pursuant to chapter  
29 39.92 RCW.

1       (~~Nothing in this section prohibits counties, cities, or towns from~~  
2 ~~requiring property owners to provide relocation assistance to tenants~~  
3 ~~under RCW 59.18.440 and 59.18.450.~~)

4       This section does not apply to special purpose districts formed and  
5 acting pursuant to Titles 54, 56, 57, or 87 RCW, nor is the authority  
6 conferred by these titles affected.

7       **Sec. 2.** RCW 82.46.010 and 1990 1st ex.s. c 17 s 36 are each  
8 amended to read as follows:

9       (1) The governing body of any county or any city may impose an  
10 excise tax on each sale of real property in the unincorporated areas of  
11 the county for the county tax and in the corporate limits of the city  
12 for the city tax at a rate not exceeding one-quarter of one percent of  
13 the selling price. The revenues from this tax shall be used by the  
14 respective jurisdictions for local capital improvements, including  
15 those listed in RCW 35.43.040.

16       After July 1, 1990, revenues generated from the tax imposed under  
17 this subsection in counties and cities that are required or choose to  
18 plan under RCW 36.70A.040 shall be used primarily for financing capital  
19 projects specified in a capital facilities plan element of a  
20 comprehensive plan (~~and housing relocation assistance under RCW~~  
21 ~~59.18.440 and 59.18.450~~). However, revenues (a) pledged by such  
22 counties and cities to debt retirement prior to July 1, 1990, may  
23 continue to be used for that purpose until all outstanding debt is  
24 retired, or (b) committed prior to July 1, 1990, by such counties or  
25 cities to a capital project may continue to be used for that purpose  
26 until the project is completed.

27       (2) In lieu of imposing the tax authorized in RCW 82.14.030(2), the  
28 governing body of any county or any city may impose an additional  
29 excise tax on each sale of real property in the unincorporated areas of

1 the county for the county tax and in the corporate limits of the city  
2 for the city tax at a rate not exceeding one-half of one percent of the  
3 selling price.

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

8 (4) Taxes imposed under this section shall comply with all  
9 applicable rules, regulations, laws, and court decisions regarding real  
10 estate excise taxes as imposed by the state under chapter 82.45 RCW.

11 (5) As used in this section, "city" means any city or town.

12 NEW SECTION. **Sec. 3.** The following acts or parts of acts are each  
13 repealed:

14 (1) RCW 59.18.440 and 1990 1st ex.s. c 17 s 49; and

15 (2) RCW 59.18.450 and 1990 1st ex.s. c 17 s 50.