

Chapter 3.10

REAL ESTATE EXCISE TAX

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3.10.010 **Imposition.** There is imposed, pursuant to RCW 82.46.010, an excise tax on each sale of real property in the corporate limits of the city of Benton City at a rate not exceeding one-quarter of one percent of the selling price. The tax shall be imposed on and collected from those persons who are taxable by the state under Chapter 82.45 RCW upon the occurrence of any taxable event within the corporate limits of the city of Benton City. The taxes imposed under this section shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the state under Chapter 82.45 RCW. (Ord. 537, January 1990.)

3.10.020 **Administration and collection.** The administration and collection of the tax imposed by this Chapter shall be in accordance with the provisions of RCW 82.46.021 and RCW 82.46.030. (Ord. 537, January 1990.)

3.10.030 **Tax as Lien on Property -- Enforcement.** Any tax imposed by this Chapter and any interests or penalties thereon is 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. 537, January 1990.)

3.10.040 **Tax as Seller's Obligation -- Choice of Remedies.** The tax levied under this Chapter 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 above. Resort to one course of enforcement is not an election not to pursue the other. (Ord. 537, January 1990.)

3.10.050 **Assignment of Funds.** All revenues generated by the levy of the excise tax on real estate sales shall be and hereby is assigned to Benton County for the exclusive use for acquisition of law enforcement vehicles for use in accordance with the Law Enforcement Services Interlocal Agreement between the city of Benton City and Benton County, Washington. (Ord 537, January 1990.)

- 3.10.060** **Lien Provisions.** The taxes imposed herein and any interest of penalties thereon are the specific lien upon each piece of real property sold from the time of sale or until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other. (Ord. 430, September 1982.)
- 3.10.070** **Notation of Payment.** The taxes imposed herein shall be paid to and collected by the treasurer of the county within which is located the real property which was sold. The county treasurer shall act as agent for the city within the county imposing the tax. The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the county treasurer for the payment of the tax imposed herein shall be evidence of the satisfaction of the lien imposed in Section 3.10.060 of this ordinance and may be recorded in the manner prescribed for recording satisfactions or mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the county auditor for filing or recording until the tax is paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this fact is made on the instrument by the county treasurer. (Ord. 430, September 1982.)
- 3.10.080** **Date Payable.** The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within thirty days thereafter shall bear interest at the rate of one percent per month from the time of sale until the date of payment. (Ord. 430, September 1982.)
- 3.10.090** **Excessive and Improper Payments.** If, upon written application by a taxpayer to the county treasurer for a refund, it appears a tax has been paid in excess of the amount actually due or upon a sale or other transfer declared to be exempt, such excess amount or improper payment shall be refunded by the county treasurer to the taxpayer: PROVIDED, that no refund shall be made unless the state has first authorized the refund of an excessive amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation. Any refund made shall be withheld from the next monthly distribution to the city. (Ord. 430, September 1982.)