

Title 3

REVENUE AND FINANCE

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- 3.05 Sales and Use Tax**
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Chapter 3.05

SALES AND USE TAX

Sections:

- 3.05.010 Purpose.
- 3.05.020 Statutory authorization.
- 3.05.030 Additional sales and use tax.
- 3.05.040 Additional tax.
- 3.05.050 Exemptions.

3.05.010 Purpose.

The town council finds that due to certain recent legislation by the Washington State Legislature designed to meet the financial crisis facing the citizens of the state of Washington, this chapter is necessary and essential to provide the means by which essential municipal purposes can be carried out. [Ord. 494 § 1, 1982.]

3.05.020 Statutory authorization.

This chapter is made pursuant to the provisions of ESB 4972, 1982 First Special Session, 47th Legislature. [Ord. 494 § 2, 1982.]

3.05.030 Additional sales and use tax.

The town of La Conner hereby imposes an additional sales and use tax upon certain taxable events as more particularly set forth hereinunder. [Ord. 494 § 3, 1982.]

3.05.040 Additional tax.

In addition to the tax authorized by Chapter 82.14 RCW, there is hereby imposed an additional sales and use tax of five-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 tax shall be collected from those persons who are taxable by the state of Washington pursuant to Chapters 82.08 and 82.12 RCW, on the occurrence of any taxable event within the town of La Conner. [Ord. 494 § 4, 1982.]

3.05.050 Exemptions.

Exemptions to this tax shall be as set forth in Chapters 82.02, 82.08 and 82.12 RCW, and this tax shall be in conformance with the laws of the state of Washington as now or hereafter enacted. [Ord. 494 § 5, 1982.]

Chapter 3.10

LEASEHOLD EXCISE TAX

Sections:

- 3.10.010 Levied.
- 3.10.020 Rate.
- 3.10.030 Administration and collection.
- 3.10.040 Exemptions.
- 3.10.050 Inspection of records.
- 3.10.060 Contract with state.

3.10.010 Levied.

There is hereby levied and shall be collected a leasehold excise tax on or after January 1, 1976, upon the act or privilege of occupying or using publicly owned real or personal property within the town of La Conner through a "leasehold interest" as defined by RCW 82.29A.020 (hereinafter referred to as "the state act"). 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 82.29A.050. [Ord. 421 § 1, 1976.]

3.10.020 Rate.

The rate of the tax imposed by LCMC 3.10.010 shall be four 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 extend 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.

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(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. 421 § 2, 1976.]

3.10.030 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of the state act. [Ord. 421 § 3, 1976]

3.10.040 Exemptions.

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 LCMC 3.10.010. [Ord. 421 § 4, 1976.]

3.10.050 Inspection of records.

The town of La Conner hereby consents to the inspection of such records of the Department of Revenue pursuant to RCW 82.32.330. [Ord. 421 § 5, 1976.]

3.10.060 Contract with state.

The mayor of the town of La Conner is authorized to execute a contract with the Department of Revenue of the state of Washington for the administration and collection of the tax imposed by LCMC 3.10.010; provided, that the town attorney shall first approve the form and content of the contract. [Ord. 421 § 6, 1976.]

Chapter 3.15

REAL ESTATE EXCISE TAX

Sections:

- 3.15.010 Imposition.
- 3.15.020 Taxable events.
- 3.15.030 Consistency with state tax.
- 3.15.040 Distribution of tax proceeds and limiting the use thereof.
- 3.15.050 Lien provisions.
- 3.15.060 Seller's obligation.
- 3.15.070 Notation of payment.
- 3.15.080 Date payable.
- 3.15.090 Excessive and improper payment.

3.15.010 Imposition.

There is hereby imposed a tax at the rate of one-half of one percent of the selling price on each sale of real property within the corporate limits of the town of La Conner. [Ord. 678 § 1, 1996; Ord. 537 § 1, 1986.]

3.15.020 Taxable events.

Taxes imposed in this chapter shall be collected from persons who are taxable by the state under Chapter 82.45 RCW and Chapter 458-61 WAC upon the occurrence of any taxable event as therein defined within the corporate limits of the town of La Conner. [Ord. 537 § 2, 1986.]

3.15.030 Consistency with state tax.

The taxes imposed in this chapter 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 and Chapter 458-61 WAC. The provisions of those chapters, to the extent they are not inconsistent with this chapter, shall apply as though fully set forth herein. [Ord. 537 § 3, 1986.]

3.15.040 Distribution of tax proceeds and limiting the use thereof.

(1) The town clerk shall place one percent of the proceeds of the taxes imposed in this chapter in the county current expense fund to defray costs of collection.

(2) All proceeds from the tax imposed by this chapter shall be placed by the finance director in a cumulative reserve fund to be used for any capital

purpose identified in a capital improvements plan and local capital improvements, including those listed in RCW 35.43.040.

(3) This section shall not limit the existing authority of the town to impose special assessments on property benefited thereby in the manner prescribed by law. [Ord. 916 § 1, 2004; Ord. 678 § 2, 1996; Ord. 537 § 4, 1986.]

3.15.050 Lien provisions.

Any tax imposed in this chapter and any interest or penalties thereon is a 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. 537 § 5, 1986.]

3.15.060 Seller's obligation.

The taxes imposed in this chapter are 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. 537 § 6, 1986.]

3.15.070 Notation of payment.

The taxes imposed in this chapter shall be paid to and collected by the treasurer of Skagit County. The county treasurer shall act as agent for the town. 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 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 LCMC 3.15.050 and may be recorded in the manner prescribed for recording satisfactions 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. 537 § 7, 1986.]

3.15.080 Date payable.

The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within 30 days thereafter, shall bear interest at the rate of one percent per month from the time of sale until the date of payment. [Ord. 537 § 8, 1986.]

3.15.090 Excessive and improper payment.

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 Skagit 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 town. [Ord. 537 § 9, 1986.]

Chapter 3.20

GAMBLING TAX

Sections:

- 3.20.010 Definitions.
- 3.20.020 Taxes imposed.
- 3.20.030 Remittance schedule.
- 3.20.040 Clerk-treasurer to adopt rules.
- 3.20.050 Violation – Penalty.

3.20.010 Definitions.

For the purposes of this chapter, the words and terms used shall have the same meaning as each has under Chapter 9.46 RCW, as amended, and under the rules of the Washington State gambling commission, WAC Title 230, unless specifically provided or the context in which they are used herein clearly indicates that they be given some other meaning. [Ord. 586 § 1, 1990.]

3.20.020 Taxes imposed.

There is levied upon all persons, associations and organizations conducting or operating within the town of La Conner any of the activities listed below, a tax on the following amounts to be paid to the town:

(1) Bingo, raffles and amusement games, in the amount of two percent of the gross receipts therefrom, after deducting the amount of money paid in cash or merchandise actually awarded as prizes during the taxable period. Bona fide charitable or nonprofit organizations conducting such activities no more than once each calendar year and earning less than \$10,000 gross annual revenue therefrom shall be exempt from taxation under this chapter.

(2) Punchboards and/or pull-tabs, in the amount of two percent of the gross receipts directly from the operation of the punchboards or pull-tabs themselves.

(3) Card playing, in the amount of 20 percent of the gross receipts received as fees charged persons for the privilege of playing in card games. [Ord. 586 § 2, 1990.]

3.20.030 Remittance schedule.

Every holder of a gambling license from the State Gambling Commission who carries on all or any part of gambling activity within the town shall:

(1) Upon the same date that the periodic financial report is required to be filed with the Washington State Gambling Commission, file a copy thereof with the town clerk-treasurer.

(2) Pay over to the town at the same time, the amount of gambling tax due for the periodic report period.

(3) If full payment of any tax or fee due under this chapter is not received by the clerk-treasurer on or before the date due, there shall be added to the amount due a penalty: 10 percent of all taxes and fees due for each 30-day period, or portion thereof. Failure to make payment in full of all tax amounts and penalties within 60 days following the day the tax amount initially became due is both a civil and criminal violation of this section.

(4) Any tax, including interest due and unpaid under this section, shall constitute a debt to the town and may be collected by civil court proceedings in the same manner as any other debt in like amount, which shall be in addition to all other existing remedies. [Ord. 586 § 3, 1990.]

3.20.040 Clerk-treasurer to adopt rules.

(1) The clerk-treasurer shall have the authority, and it shall be his/her duty, to adopt rules and regulations not inconsistent with the provisions of this chapter for carrying out and enforcing payment, collection and remittance of the taxes levied herein.

(2) A copy of the rules and regulations shall be on file and available for public examination at Town Hall. Failure or refusal to comply with any such rules and regulations is a violation of this chapter.

(3) Such administrative rules shall include the form of tax return required to be filed with the town at the time of tax payment and the procedures for auditing the gambling licensee’s records for the purpose of verifying the tax return. [Ord. 586 § 4, 1990.]

3.20.050 Violation – Penalty.

Any person violating or failing to comply with any lawful rule or regulation adopted by the clerk-treasurer pursuant thereto, and upon conviction thereof, is guilty of a misdemeanor and shall be punished by a fine not to exceed \$500.00 or by imprisonment for a term not exceeding 90 days, or both such fine and imprisonment. Each such taxpayer is guilty of a separate offense for each and

every day during any portion of which any violation of these provisions is committed, continued or permitted by any such taxpayer and is punishable accordingly. [Ord. 586 § 5, 1990.]

Chapter 3.25

UTILITY TAX

Sections:

- 3.25.010 Exercise of revenue.
- 3.25.020 Definitions.
- 3.25.030 Businesses and utilities subject to utility tax – Amount.
- 3.25.040 Debt to town.
- 3.25.050 Violation – Penalty.

3.25.010 Exercise of revenue.

The provisions of this chapter shall be deemed as an exercise of the town of La Conner, Washington to obtain revenue, pursuant to state law. [Ord. 571 § 1, 1990.]

3.25.020 Definitions.

In construing the provisions of this chapter, save when otherwise plainly declared or clearly apparent from the context, the following definitions shall be applied:

“Person” or “persons” means persons of either sex, firms, co-partnerships, corporations and other associations of natural persons, whether acting by themselves or by servants, agents or employees.

“Taxpayer” means any person liable for taxes imposed by this chapter.

“Gross revenue” means received by a utility or business from operations or sales within the town less net uncollectibles. Gross revenues of natural, artificial or mixed gas and electric utilities shall include revenues from the use, rental or lease of operating facilities of the utility other than residential-type space and water heating equipment. Gross revenues shall not include charges which are passed onto the subscribers by a utility pursuant to tariffs required by regulatory order to compensate for the cost to the company of the tax imposed by this section. Gross revenues of telephone utilities shall include 100 percent of the toll service fees from calls originating in and/or billed to subscribers within the town of La Conner including revenue from providing access to a local telephone network switching service, toll service, or coin telephone services, telephonic, video, data or similar communication or transmission for hire, via a local telephone network, toll line or channel, cable, microwave or similar communication or transmission system, including transmission of communication for cellular telephones or other wireless

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phone service. Gross revenues of cable television utilities shall include revenues from the one-way transmission of video programming and associated non-video signals to subscribers which is provided in connection with video programming.

“Utilities” means any business which supplies or provides solid waste pickup and/or disposal, electric power by transmission line, cable television, telephone or telegraph services by transmission line, any form of radio wave transmission and natural gas distributed by pipeline. [Ord. 712 § 1, 1998; Ord. 571 § 2, 1990.]

3.25.030 Businesses and utilities subject to utility tax – Amount.

There are levied and shall be collected utility taxes against persons on account of business activities in the amounts to be determined by the nature of business activities and by the application of rates against gross income as follows:

(1) Utilities.

(a) Electric. Upon every person engaged in or carrying on the business of selling or furnishing electric light and power within the town of La Conner, a tax equal to six percent of the total gross revenue from such business during the tax reporting period.

(b) Natural Gas. Upon every person engaged in or carrying on the business of selling or furnishing natural gas within the town of La Conner, a tax equal to six percent of the total gross revenue from such business during the tax reporting period.

(c) Telephone. Upon every person engaged in or carrying on a telephone business within the town of La Conner, a tax equal to six percent of the total gross revenue from such business during the tax reporting period.

(d) Garbage or Solid Waste. Upon every person engaged in or carrying on the business of collection of garbage or solid waste within the town of La Conner, a tax equal to six percent of the total gross revenue from such business during the tax reporting period.

(e) Cable Television. Upon every person engaged in or carrying on a cable television businesses within the town of La Conner, a tax equal to six percent of the total gross revenue from such business during the tax reporting period. [Ord. 996 § 1, 2007; Ord. 712 § 2, 1998; Ord. 571 § 3, 1990.]

3.25.040 Debt to town.

Any tax due or unpaid under this chapter and all penalties thereon shall constitute a debt to the town of La Conner and may be collected by court proceedings in the same manner as any other debt in like amount, which remedy shall be in addition to all other existing remedies. [Ord. 571 § 4, 1990.]

3.25.050 Violation – Penalty.

Any person who engages in or carries on any utility business subject to a tax hereunder without paying such taxes within 75 days of the end of each calendar month shall be penalized one percent of the month’s gross revenue and the amount owing the town for the month (three percent tax plus one percent penalty) shall accrue interest at the rate of 12 percent per annum until paid in full. Additionally, any utility business failing to make payment for any month within 75 days of the end of the month shall be guilty of a misdemeanor for each day the tax is unpaid. Any person violating or failing to comply with any of the provisions of this chapter, upon conviction thereof, shall be punished by a fine not to exceed \$500.00, and not less than \$50.00 for each violation. Criminal liability is in addition to the penalties prescribed herein. [Ord. 571 § 5, 1990.]

Chapter 3.30

HOTEL/MOTEL TAX*

Sections:

Article I. Hotel/Motel Tax

- 3.30.010 Withdrawal of funds.
- 3.30.020 Special excise tax.
- 3.30.030 *Repealed.*

Article II. Additional Hotel/Motel Tax

- 3.30.040 Levied.
- 3.30.050 Definitions
- 3.30.060 Tax additional to other taxes.
- 3.30.070 Fund created.
- 3.30.080 Administration and collection.
- 3.30.090 Violation – Penalty.

*Prior legislation: Ord. 426.

Article I. Hotel/Motel Tax

3.30.010 Withdrawal of funds.

The town hereby specifically withdraws any funds that now or hereafter stand in its credit with Skagit County, pursuant to Ordinance No. 426 which created a two percent tax on any sale or charge made for lodging by hotel, rooming houses, motels or trailer courts. [Ord. 471 § 1, 1980.]

3.30.020 Special excise tax.

Pursuant to the provisions of Chapter 67.28 RCW, as now or hereafter amended, the town of La Conner does hereby impose a special excise tax for two percent on the sale or charge made for the furnishing of lodging by a hotel, rooming house, tourist court, motel, trailer camp and the granting of any similar license to use real property. [Ord. 471 § 2, 1980.]

3.30.030 Fund created.

Repealed by Ord. 700. [Ord. 498 §§ 1, 2, 1982.]

Article II. Additional Hotel/Motel Tax

3.30.040 Levied.

There is levied a special excise tax of four percent (inclusive of and specifically replacing the two percent originally imposed by the town author-

ity of RCW 67.28.180 and the two percent tax imposed under authority of RCW 67.28.360) on the sale of or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW. The tax imposed under Chapter 82.08 RCW applies to the sale of or charge made for the furnishing of lodging by a hotel, bed and breakfast, rooming house, tourist court, motel or trailer camp and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property. 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. 700 § 1, 1997.]

3.30.050 Definitions.

The definition of “selling price,” “seller,” “buyer,” “consumer,” and all other definitions as are now contained in RCW 82.08.010, and subsequent amendments thereto, are adopted as the definitions for the tax levied under authority of this article. [Ord. 703 § 1, 1997; Ord. 700 § 2, 1997.]

3.30.060 Tax additional to other taxes.

The tax levied in this article shall be in addition to any license fee or any other tax imposed or levied under any law or any other ordinance of the town; provided, the first two percent of the tax shall be deducted from the amount of tax the seller would otherwise be required to collect and pay to the Department of Revenue under Chapter 82.08 RCW. [Ord. 700 § 3, 1997.]

3.30.070 Fund created.

There is created a special fund in the treasury of the town and all taxes collected under this article shall be placed in this special fund to be used solely for the purpose of paying the cost of tourist promotion, acquisition of tourism-related facilities or operation of tourist-related facilities or to pay for general obligation bonds as previously issued under authority of Ordinance Nos. 626 and 692 or for any other uses as authorized in Chapter 67.28 RCW, as now or hereafter amended. [Ord. 700 § 4, 1997.]

3.30.080 Administration and collection.

For the purposes of the tax levied under this article:

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(1) The State of Washington Department of Revenue is designated as the agent of the town for the purposes of collection and administration of the tax.

(2) The administrative provisions contained in RCW 82.08.050 through 82.08.070 and in Chapter 82.32 RCW shall apply to the administration and collection of the tax by the Department of Revenue.

(3) All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are adopted by reference.

(4) The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate. [Ord. 700 § 5, 1997.]

3.30.090 Violation – Penalty.

It shall be unlawful for any person, firm or corporation to violate or fail to comply with any of the provisions of this article. Every person convicted of a violation of any provision of this article shall be punished by a fine in a sum not to exceed \$500.00. Each day of violation shall be considered a separate offense. [Ord. 700 § 6, 1997.]

Chapter 3.35

INVESTMENT OF FUNDS

Sections:

- 3.35.010 Authority.
- 3.35.020 Monthly report.
- 3.35.030 Available moneys.
- 3.35.040 Excess or inactive funds.
- 3.35.050 Revocation of authority.

3.35.010 Authority.

Pursuant to the provisions of Chapter 35.39 RCW, which authorizes the town to invest any portion of moneys in its inactive funds or in other funds in excess of current needs in (1) United States bonds, notes, bills; (2) United States Certificates of indebtedness; (3) bonds or warrants of this state; (4) general obligation or utility revenue bonds or warrants of La Conner or of any other city or town in the state; (5) its own bonds or warrants of a local improvement district which are within the protection of the local improvement guaranty fund law; and (6) in any other investments authorized by law for any other taxing districts, the clerk of the town of La Conner is hereby granted the authority to make such investments as he or she deems are available in each fund for investment purposes. [Ord. 500 § 1, 1982.]

3.35.020 Monthly report.

The clerk shall make a monthly report of all investment transactions to the town council. [Ord. 500 § 2, 1982.]

3.35.030 Available moneys.

Moneys thus determined available for this purpose may be invested on an individual fund basis or may, unless otherwise restricted by law, be commingled within one common investment portfolio for investment. All income derived from such investment shall be apportioned and used for the benefit of the various participating funds or for the benefit of the general or current expense funds as the town council shall determine; provided, that funds derived from sale of general obligation bonds or revenue bonds or similar instruments of indebtedness shall be invested, or used in such manner as the initiating ordinances or bond covenants may lawfully prescribe. [Ord. 500 § 3, 1982.]

3.35.040 Excess or inactive funds.

Any excess or inactive funds on hand in the town treasury not otherwise invested, or required to be invested by the laws of the state of Washington, may be invested by the clerk according to LCMC 3.35.010. [Ord. 500 § 4, 1982.]

3.35.050 Revocation of authority.

This authority hereby delegated to the clerk may be revoked, and the authority assumed by the town council at any time deemed appropriate. [Ord. 500 § 6, 1982.]

Chapter 3.40

FUNDS*

Sections:

- 3.40.010 Municipal court bail, fines and forfeitures fund.
- 3.40.020 Cumulative reserve fund.
- 3.40.030 Special trust fund for utility deposits.
- 3.40.040 *Repealed.*
- 3.40.050 Petty cash fund.
- 3.40.060 Rental facility damage deposits.
- 3.40.070 *Repealed.*
- 3.40.080 *Repealed.*

*Prior legislation: Ord. 483; Ord. 248 § 1, which provides in part for consultant, engineering, and architectural costs, and the cost of acquiring sites and rights-of-way.

3.40.010 Municipal court bail, fines and forfeitures fund.

(1) Established. There is hereby established a separate fund within the town treasury to be known as the “municipal court bail, fines and forfeitures fund,” and all moneys received by the municipal court of the town of La Conner for bail, fines or forfeitures shall be deposited into the fund.

(2) Disbursements. The town treasurer and court clerk shall be authorized to make disbursements from such fund, and the signature of either shall be sufficient for any disbursements; provided, that all disbursements from such fund in the nature of refunds of bail or reductions of fines must be pursuant to order of the municipal court judge. [Ord. 394 §§ 1, 2, 1974.]

3.40.020 Cumulative reserve fund.

(1) Created. There is hereby created a cumulative reserve fund for the purposes of buying supplies, material and equipment to be used in the acquisition, construction, alteration or repair of any public building or work in the town of La Conner, or the making of any public improvement, including construction and/or replacement of sewer and water lines, drainage facilities, streets and other necessary improvements.

(2) Moneys. The moneys in the fund may be allowed to accumulate from year to year until the town council shall determine to expend the moneys for the purposes specified; provided, that any moneys in the fund shall never be expended for any other purpose or purposes than those specified, without an approving vote by a majority of the

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electors of the town at a general or special election voting on a proposal submitted to the electors to allow other specified uses to be made of the fund. [Ord. 497 §§ 1, 2, 1982.]

3.40.030 Special trust fund for utility deposits.

(1) Created. There is hereby created a special trust fund for deposit of funds collected by the town of La Conner for utility deposits.

(2) Custodian of Fund. The custodian of the fund shall be the clerk of the town of La Conner, who shall have the authority to deposit the funds in an interest bearing bank account at a local bank.

(3) Refunds from Fund. The custodian shall further have the authority to make refunds from the funds to those who have a right to refunds, pursuant to the ordinances of the town of La Conner pertaining to collection of fees for usage of utilities. [Ord. 499 §§ 1 – 3, 1982.]

3.40.040 Advance travel expense revolving fund.

Repealed by Ord. 817. [Ord. 502 §§ 1 – 8, 1982.]

3.40.050 Petty cash fund.

There is hereby established a separate fund within the town treasury to be known as “petty cash fund” in the amount of \$100.00. [Ord. 504 § 1, 1982.]

3.40.060 Rental facility damage deposits.

(1) Established. There is hereby established in the town general ledger a fund entitled “rental facility damage deposits”.

(2) Damage Deposit Moneys. Unless otherwise determined by the State Auditor, it shall not be necessary to account for damage deposit moneys received on a town treasurer’s receipt, and the same may be recorded on separate receipts to be used for that purpose. [Ord. 513 §§ 1, 2, 1983.]

3.40.070 Special investigation clearing fund.

Repealed by Ord. 817. [Ord. 515 § 1, 1983.]

3.40.080 Municipal court petty cash fund.

Repealed by Ord. 817. [Ord. 591 § 1, 1991.]

Chapter 3.45

EXTRAORDINARY COST – RECOVERY AND BILLING

Sections:

3.45.010 Billing authorization.

3.45.010 Billing authorization.

The town council of the town of La Conner authorizes billing by the town of La Conner to recover extraordinary costs as described in RCW 4.24.314* incurred by any town department. Costs to be billed at the Department of Natural Resources rates for fire department, Department of Transportation rates for maintenance department and actual costs incurred for the other departments of the town. [Ord. 565, 1988.]

*Code reviser’s note: RCW 4.24.314 calls for any person responsible for causing a hazardous materials incident to be liable for extraordinary costs incurred in the course of protecting the public from actual or threatened harm.

Chapter 3.50

AUDIT OF CLAIMS AND DEMANDS

Sections:

- 3.50.010 Filing.
- 3.50.015 Claims and demands – Contents required.
- 3.50.020 Finance committee recommendations.
- 3.50.025 Issuance of checks or warrants.
- 3.50.030 Council recommendations.

3.50.010 Filing.

All claims and demands against the town of La Conner shall be filed with the office of the finance director, a voucher shall be prepared for each claim and demand presented and a summary report describing each claim and demand processed shall be prepared for presentation to the council for approval at its next regular meeting succeeding the time of the filing of such claims and demands. [Ord. 949 § 2, 2005; Ord. 81 § 1, 1893.]

3.50.015 Claims and demands – Contents required.

Said claims or demands filed pursuant to LCMC 3.50.010 shall state the date when any services or merchandise were furnished, the nature of the claim or demand, the amount payable and shall contain any other information as may be required by the finance director.

The department head for whose department said claim or demand was incurred shall affix his or her signature or initials and assign the appropriate budgetary account number to all claims or demands filed. Said signature or initials shall certify that the service or merchandise (1) was obtained upon his or her authorization; and (2) has been satisfactorily furnished to the town. In the case of services or merchandise obtained by express action of the town council and reflected in the minutes of the meetings of the town council, and not applicable to any specific department, the certification(s) may be made by the finance director. [Ord 949 § 3, 2005.]

3.50.020 Finance committee recommendations.

All claims and demands received by the finance director and certified pursuant to LCMC 3.50.010 and 3.50.015 shall be referred to the finance committee for examination and the committee shall at the next subsequent regular council meeting make

such recommendations as may be deemed appropriate. The finance committee may recommend approval of such claims and demands by affixing the signatures of its members on a certification statement attached to the summary report. [Ord. 949 § 4, 2005; Ord. 81 § 2, 1893.]

3.50.025 Issuance of checks or warrants.

Upon approval of the town council, checks or warrants shall be issued for those claims or demands presented. However, if at its next subsequent council meeting the town council is unable to approve those claims or demands filed due to a lack of a quorum, the checks or warrants may be issued upon certification by the finance committee and so long as the claims and demands are within the scope and amount of the last approved budget therefor; and provided, that the claims be presented for ratification at the next ensuing regular town council meeting. [Ord. 949 § 5, 2005.]

3.50.030 Council recommendations.

In case the finance committee shall neglect or refuse to report on any bills or demands regularly referred to them, the council may as a committee as a whole consider such bill or demand and report as may be deemed fit. [Ord. 81 § 3, 1893.]

Chapter 3.55

WARRANTS

Sections:

- 3.55.010 Presentation.
- 3.55.020 Payment.

3.55.010 Presentation.

The town warrants on the treasurer shall be presented to the treasurer and if there are not sufficient funds on hand to pay the same, that fact together with the date of the presentation shall be endorsed on the same by the town treasurer and then after such warrants shall draw interest at the rate of 10 percent per annum until paid. [Ord. 44 § 1, 1891.]

3.55.020 Payment.

The town warrants shall be paid in the order of their presentation, and the town treasurer shall from time to time, when he has sufficient funds on hand, advertise that certain warrants describing the same by number will be paid upon a certain date, and if such warrant is not presented at the time interest upon the same shall cease. [Ord. 44 § 2, 1891.]

Chapter 3.60

FEES

Sections:

- 3.60.003 Returned check fee.
- 3.60.005 Town supported events.
- 3.60.007 La Conner Chamber events.

Article I. Maple Hall and Maple Center

- 3.60.010 Fee schedule.
- 3.60.020 Community group eligibility.
- 3.60.030 Definitions.
- 3.60.040 Audio/visual equipment.
- 3.60.050 Theatre/performing arts groups.
- 3.60.060 Cleaning fees.

Article II. Public Works Fees

- 3.60.070 Storm drainage fees.
- 3.60.080 Time and material charges.
- 3.60.090 Water services.
- 3.60.095 Parking and moorage fees.

Article III. Garden Club

- 3.60.100 Fee schedule.
- 3.60.110 Community and nonprofit groups.
- 3.60.120 *Repealed.*
- 3.60.130 Garden club use.

3.60.003 Returned check fee.

Any and all checks returned to the town of La Conner as a result of nonsufficient funds or account closure shall be assessed a penalty of \$25.00. [Ord. 940 § 1, 2004.]

3.60.005 Town supported events.*

Town facilities may be utilized free of any charge for rental or cleaning by the town of La Conner for certain community events authorized by the town council including the following events: New Year’s Eve party, Smelt Derby, Arts Alive reception and show, Native American Day celebration, the La Conner Firemen’s Association Saint Patrick’s dance/fundraiser, the annual Quilt Museum Quilt Show, the law enforcement sponsored La Conner High School graduation party and Paint La Conner sponsored by the Quilt Museum. Additional events may be authorized at the discretion of the council.

Additionally, for events authorized and supported by the La Conner arts commission, for the benefit of the community, town facilities may be utilized free of any charge for rental or cleaning; provided, that the event is a La Conner arts commission sponsored event, arts commission members are on site and responsible for the facilities during the event and any financial proceeds of the event are made payable to the town of La Conner, and allocated to the town's arts fund. [Ord. 988, 2007; Ord. 933 § 1, 2004; Ord. 904 §§ 3, 4, 2003; Ord. 892 § 1, 2003; Ord. 804 § 4, 2001.]

*Code reviser's note: Ordinance 804 adds these provisions as LCMC 3.60.070. The section number has been changed editorially to prevent duplication of numbering.

3.60.007 La Conner Chamber events.

Town facilities may be utilized free of rental charges by the La Conner Chamber of Commerce for those events outside of the Chamber's regularly scheduled meetings that are otherwise covered under Article I of this chapter, provided, that the event is an official La Conner Chamber event, Chamber members are on site and responsible for the facilities during the event and any financial proceeds of the event are received by the La Conner Chamber. To be eligible to receive the waiver of rental fees, the Chamber must submit a request for the approval of the mayor or mayor's designee; the mayor or mayor's designee shall make such approval consistent with the criteria set forth for eligibility for the community rate. Any fees incurred by the town for cleaning of facilities following a Chamber event or repair of damage will be billed to the Chamber for reimbursement. [Ord. 904 § 2, 2003; Ord. 880, 2003.]

Article I. Maple Hall and Maple Center

3.60.010 Fee schedule.

(1) Rate Tables.

Rate Table 1

Maple Hall/Center Rental Fees*					
Facility	Rental Fee		Cleaning Fee	Setup (Opt.)	Deposit
	Mon-Thurs	Fri/Sat/Sun			
Auditorium	625.00	825.00			300.00
<i>(Includes Kitchen, Fireside Room, Stage and Balcony)</i>					
Alcohol and/or Dancing					300.00
Fireside Room Only	75.00	100.00			100.00
Kitchen Only	100.00	100.00			100.00
Lower Maple Center	150.00	175.00			250.00
Upper Maple Center	175.00	200.00			250.00
*Cancellations within 60 days of the event will be charged \$100.00/Auditorium and \$50.00/Maple Center.					

Rate Table 2

Maple Hall/Center Rental Fees* Nonprofit Groups				
Facility	Rental Fee	Clean- ing Fee	Setup (Opt.)	Deposit
Auditorium	400.00			300.00
<i>(Kitchen, Fireside Room, Stage and Balcony)</i>				
Alcohol and/or Dancing				300.00
Fireside Room Only	50.00			100.00
Kitchen Only	50.00			100.00
Lower Maple Center	100.00			250.00
Upper Maple Center	125.00			250.00
*Cancellations within 60 days of the event will be charged \$100.00/Auditorium and \$50.00/Maple Center.				

Rate Table 3

Maple Hall/Center Rental Fees Community Groups				
Facility	Rental Fee	Cleaning Fee	Setup (Opt.)	Deposit
Auditorium	75.00			
Setup Fee (Opt)				
Alcohol and/or Dancing				300.00
Kitchen Only	50.00			
Fireside Room Only	25.00			
Lower Maple Center	50.00			
Upper Maple Center	75.00			

3.60.020

(2) In-Town Hotels, Motels and Bed and Breakfasts.

(a) For events sponsored by in-town hotels, motels and bed and breakfasts, the rates charged Monday through Thursday will be \$300.00 for Maple Hall only, or \$400.00 for the full facility, including parking, providing the following requirements are met:

(i) Event must be attended by 100 or more people.

(ii) Attendance must be validated by sponsoring hotel, motel or bed and breakfast.

(iii) Sponsoring hotel, motel or bed and breakfast is responsible for providing parking passes according to town specifications for all event attendees.

(b) In exchange for reduced rates, the hotels, motels and bed and breakfasts are responsible for all setup, cleanup, damage and damage deposits. All reservations must be made through Town Hall.

(3) Rate Reductions.

(a) For those events of two or more days, which are scheduled Monday through Friday at 2:00 p.m. between October 1st through March 31st, a 50 percent reduction of the total rental rate will apply.

(b) Those events that request rental of a facility within 72 hours of the event will be given a 50 percent reduction.

(c) At the time of reservation 25 percent of the total rental fees will be required, with the total rent and damage deposit balance due 60 days prior to the event. [Ord. 1020 §§ 1, 2, 2009; Ord. 920 § 1, 2004; Ord. 895 § 1, 2003; Ord. 891 § 1, 2003; Ord. 823 §§ 1, 2, 2001; Ord. 780 § 1, 2000; Ord. 765 §§ 2, 6, 2000; Ord. 745, 1999.]

3.60.020 Community group eligibility.

To be eligible to receive the rates for community groups (Rate Table 3), the person, group or organization must submit a request to and receive approval from the mayor or mayor's designee. Such decision shall be subject to the following criteria and shall be at the discretion of the mayor.

Criteria for eligibility for the community rate: The mayor or mayor's designee shall examine any request for this rate, consider whether the proposed use is consistent with the purpose of the facilities, whether it is open to the public, not for profit or financial gain, and whether the allowance of this subsidized rate confers a direct benefit to the people of

La Conner. In order to authorize a group to receive this rate, the mayor or mayor's designee, must make a finding that the proposed use is open to the public at large and without any admission charge, consistent with applicable laws, confers a direct benefit to the people of La Conner and is being held without any intention of profit.

Upon approval of the mayor or designee after making the foregoing findings, the finance director shall establish a damage deposit on a case by case basis, taking into account the proposed use, nature of the event and any track record of use between the community group and the town. [Ord. 904 § 1, 2003; Ord. 765 § 3, 2000.]

3.60.030 Definitions.

(1) "Community groups" means those civic organizations located within the La Conner school district boundaries.

(2) "Nonprofit groups" means those organizations that have applied and been approved for nonprofit status through the Washington State Department of Revenue.

(3) "All others" means any person, group or organization that does not categorically fall unto any other definition herein.

(4) "Theatre/performing arts groups" are those groups formed with the specific intent of providing community theatre performances to the general public. [Ord. 770 § 1, 2000; Ord. 765 § 4, 2000.]

3.60.040 Audio/visual equipment.

The mayor shall have the responsibility of establishing and setting rental and deposit rates for all audio/visual equipment. [Ord. 815, 2001; Ord. 765 § 5, 2000.]

3.60.050 Theatre/performing arts groups.

(1) Rates. Rates for authorized theatre/performing arts groups shall be set by the mayor on a case-by-case basis and may be based upon the number of tickets sold for the event or be a set flat fee in an amount equal to or greater than the fees set for local community groups. The rate includes the performance(s) and any related rehearsals. The mayor shall take into account when setting the fees the following criteria:

(a) The number of shows;

(b) The number of days the hall is utilized all together;

(c) Whether or not alcohol and/or food are served as part of the performance;

(d) Past experiences with a particular theatre group; and

(e) Whether or not the theatre group is performing as part of a for-profit enterprise.

The mayor shall set the fee in accordance with the purpose of Maple Hall which is to encourage performing arts.

(2) Eligibility. To be eligible to receive the rates for theatre/performing arts groups, the person, group or organization must submit a request to and receive approval from the mayor. [Ord. 770 §§ 2, 3, 2000.]

3.60.060 Cleaning fees.

Upon request by a local community group, those local community groups who use town-owned facilities on an ongoing basis and clean up after themselves shall be charged a \$25.00 annual cleaning fee rather than a per use cleaning fee. This provision applies only to the Fireside Room, Lower Maple Center, Upper Maple Center and the Garden Club. Such approval shall be made by the mayor after taking into consideration the community benefit of such use and finding that the people of La Conner will derive a benefit from the authorization. The mayor and/or his/her designee shall have the authority to set a damage deposit and/or key deposit which shall be collected prior to allowing the community group to utilize the facilities under this provision. Community rate users reserving facilities under this provision are subject to bumping or cancellation of their use with no notice by the town. [Ord. 985 § 1, 2007; Ord. 904 § 5, 2003; Ord. 770 § 4, 2000.]

Article II. Public Works Fees

3.60.070 Storm drainage fees.

The following fees shall be charged and paid in advance for the following services performed by the public works department for storm drainage:

Connection fee	\$100.00
Permit review	\$25.00
Installations	Time and materials as set forth in LCMC 3.60.080
Inspection	\$50.00

[Ord. 783 § 2, 2000.]

3.60.080 Time and material charges.

The following fees shall be charged and paid in advance based on a written estimate from the public works director or his or her designee:

Worker	\$25.00 per hour
Tractor/Mower	\$50.00 per hour
Backhoe	\$75.00 per hour
Sweeper	\$75.00 per hour
Truck (one-ton)	\$45.00 per hour
Materials	Cost plus 10 percent

All rates shall be for one hour minimum and thereafter charged in half-hour increments, including standby and travel time. [Ord. 783 § 2, 2000.]

3.60.090 Water services.

The following fees shall be charged and paid in advance based on a written estimate from the public works director or his or her designee:

Plan review (public works director)	\$50.00
Engineering services	As billed
Inspections	\$50.00
Account change water meter read	\$15.00
Disconnect or reconnect	\$35.00; after hours \$75.00
Hydrant permit	\$50.00
	Deposit \$100.00 (refunded when unit returned)

[Ord. 783 § 2, 2000.]

3.60.095 Parking and moorage fees.

(1) South Second Parking Lot.

Vehicle parking per day:	\$3.00
RV, truck or bus parking per day:	\$9.00
Local business employees per calendar month, per vehicle	\$30.00

(a) Monthly parking fees shall be paid by the first day of the month that the parking lot is to be utilized.

(b) The mayor or his/her designee has the authority to issue permits at no charge to town staff, volunteers, businesses, and elected officials while on town business, participating in a town-sponsored event or to reduce parking congestion on First Street.

3.60.100

(c) Town council may waive the fees levied under this section upon entering into a contractual agreement for bulk use with the organization.

(d) Upon receipt of payment for a business parking permit, a rearview mirror tag shall be issued for the applicable calendar month(s). This permit (tag) must be displayed from the rearview mirror when in the town’s South Second parking lot.

(e) Once paid, the monthly fee is nonrefundable; however, the permit is transferable between business employees.

(f) RV parking shall be limited to daylight hours. No overnight parking shall be allowed.

(g) Payment of town parking lot fees shall be required between the hours of 8:00 a.m. and 6:00 p.m.

(h) Parking shall be allowed free of charge in the two designated parking spaces adjacent to John Hammer Park for those persons utilizing the park.

(2) Boat Moorage.

(a) Boats 18 feet in length or over, outside of float: \$0.50 per foot per day.

(b) Boats under 18 feet, inside of float: \$0.50 per foot per day, or \$20.00 per week.

Fees for parking and moorage shall be paid at the time of use. Weekly moorage fees shall be paid in advance of use.

(3) Launch Fees. A user of the town launch facility shall pay \$2.50 for launching and \$2.50 for retrieval of each watercraft. [Ord. 1022 § 1, 2009; Ord. 1015 § 1, 2008; Ord. 969 § 1, 2006; Ord. 881 §§ 1, 2, 2003; Ord. 824 § 1, 2001.]

Article III. Garden Club

3.60.100 Fee schedule.

Building rental fee (per day):	\$375.00 (Friday – Sunday)
Building rental fee (per day):	\$187.50 (Monday – Thursday)
Building with occupancy less than 49 (per day):	\$195.00
Damage deposit:	\$100.00
Fee if alcohol is served:	\$100.00

[Ord. 1020 § 3, 2009; Ord. 978 § 1, 2006; Ord. 785 § 1, 2000.]

3.60.110 Community and nonprofit groups.

LCMC 3.60.020, 3.60.030, 3.60.050 and 3.60.060 are applicable to the garden club, with the exception that any group qualifying as a community group may receive a rate of \$65.00 per day and any group qualifying as a nonprofit group may receive a rate of \$187.50 per day. The annual cleaning fee provision of LCMC 3.60.060 shall only apply to the rental and use of the upstairs area of the garden club. [Ord. 1020 § 4, 2009; Ord. 814 § 1, 2001; Ord. 785 § 2, 2000.]

3.60.120 Prior bookings.

Repealed by Ord. 975. [Ord. 785 § 3, 2000.]

3.60.130 Garden club use.

The La Conner Civic Garden Club as a group shall be able to book and utilize the building free of charge. [Ord. 785 § 4, 2000.]

Chapter 3.70

DISPOSITION OF REAL ESTATE

Sections:

- 3.70.010 Purpose.
- 3.70.020 Definitions.
- 3.70.030 Policy.
- 3.70.040 Initiation.
- 3.70.050 Finance committee findings.
- 3.70.060 Application of finance committee findings and recommendations.
- 3.70.070 Methods of property disposal.
- 3.70.080 Closing.

3.70.010 Purpose.

The purpose of this section is to establish policy and procedure for disposing of real estate owned by the town of La Conner. [Ord. 970 § 1, 2006.]

3.70.020 Definitions.

(1) “Surplus property” means real property in which the town holds a real property interest, but the town council has found that there is no current or future need for it.

(2) “Appraisal” means a narrative report of an opinion of fair market value by a licensed appraiser paid for by the town. Appraised value is different from assessed valuation used by the Skagit County assessor for tax levy purposes.

(3) “Reasonable return” means an amount of money acceptable to the town council that is as close as possible to the appraised value. [Ord. 970 § 1, 2006.]

3.70.030 Policy.

(1) Real property that is not needed by the town may be sold in order to return it to the tax rolls, or to put it to a better use for the benefit of the community. There may be real property the town chooses to hold to meet future needs or opportunities.

(2) A reasonable and justifiable return to the taxpayers shall be sought for the subject property based upon the appraised and assessed values.

(3) An executive session shall be held to determine the minimum price at which surplus real property shall be offered for sale. Negotiations between the designated representative(s) of the town and a potential buyer shall be private, which may include decisions to purchase or lease prop-

erty or to grant an option of right of first refusal. All sale and lease transactions shall be conducted in public. [Ord. 970 § 1, 2006.]

3.70.040 Initiation.

Anyone can submit a formal recommendation or written proposal to the mayor. The decision to initiate a sale is delegated to the mayor and the town council. [Ord. 970 § 1, 2006.]

3.70.050 Finance committee findings.

The finance committee, together with the appropriate staff and the town attorney, shall review all recommendations and proposals. The review should include an analysis of all current and future needs for the property, the benefits of continuing ownership versus the costs of ownership, any liabilities that could be relieved, any legal difficulties (boundaries, encroachments, etc.) foreseen in conveying the property, and the potential uses for any funds derived from a sale. The finance committee’s findings and recommendations should be delivered to the town council. [Ord. 970 § 1, 2006.]

3.70.060 Application of finance committee findings and recommendations.

If the town council decides to act on the committee report, then the town council shall:

- (1) Prescribe the method for disposition.
- (2) Decide whether any special covenants or restrictions shall be imposed as a condition of sale.
- (3) Specify which, if any, items of personal property shall be removed from the property before it is placed on the market.
- (4) Determine what action(s) shall be taken to remove impediments to a sale or to improve marketability. Any repairs estimated to cost over \$5,000 shall be certified and estimated by a licensed building contractor.
- (5) Authorize the mayor to hire a fee appraiser to establish fair market value.
- (6) Schedule an executive session to discuss the minimum price at which the property shall be offered for sale.
- (7) Set the minimum price at which the property shall be offered for sale in an open, public meeting. [Ord. 970 § 1, 2006.]

3.70.070

3.70.070 Methods of property disposal.

The town council shall select one of the following methods to dispose of the property, in accordance with state laws:

- (1) Sealed bid;
- (2) Auction;
- (3) Broker;
- (4) Negotiated sale. [Ord. 970 § 1, 2006.]

3.70.080 Closing.

Closing shall take place in the office of the town attorney or an escrow company. [Ord. 970 § 1, 2006.]