

Title 3

REVENUE AND FINANCE

Chapters:

- 3.04 Sales or Use Tax**
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Chapter 3.04

SALES OR USE TAX

Sections:

- 3.04.010 Imposition.
- 3.04.020 Rate.
- 3.04.030 Administration.
- 3.04.040 Inspection of records.
- 3.04.050 Effective date.

3.04.050 Effective date.

The tax imposed by this chapter shall take effect January 1, 1971. (Ord. 325 § 5, 1970).

3.04.010 Imposition.

There is imposed a sales or use tax, as the case may be, upon every taxable event, as described in RCW 82.14.020, occurring within the city. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected, pursuant to Chapters 82.08 and 82.12 RCW. (Ord. 325 § 1, 1970).

3.04.020 Rate.

The rate of tax imposed by SMC 3.04.010 shall be one-half of one percent of the selling price or value of the article used, as the case may be, provided however, that during such period as there may be in effect a sales or use tax imposed by Snohomish County, the rate of tax imposed by this chapter shall be four hundred twenty-five/one-thousandths of one percent. (Ord. 325 § 2, 1970).

3.04.030 Administration.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050, and the mayor of the city is authorized and directed to execute on behalf of the city a proper contract with the Department of Revenue of the state of Washington providing for such collection and administration of the tax. (Ord. 325 § 3, 1970).

3.04.040 Inspection of records.

The city consents to the inspection of such records as are necessary to qualify the city for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 325 § 4, 1970).

3.06.010

Chapter 3.06

ADDITIONAL SALES AND USE TAX

Sections:

- 3.06.010 Imposition.
- 3.06.020 Rate.
- 3.06.030 Administration.
- 3.06.040 Effective date.

3.06.010 Imposition.

There is imposed a sales or use tax as the case may be upon every taxable event, as provided by RCW 82.14.030(2), occurring within the city. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected and in addition to the sales or use tax imposed by SMC 3.04.010. (Ord. 591 § 1, 1982).

3.06.020 Rate.

The rate of tax imposed by SMC 3.06.010 shall be one-half of one percent of the selling price or value of the article used, as the case may be; provided however, that in the event a county shall impose a sales and use tax under RCW 82.14.030(2) at a rate equal to or greater than the rate imposed by a city within the county, the county shall receive 15 percent of the city tax; provided further, that in the event that the county shall impose a sales and use tax under RCW 82.14.030(2) at a rate which is less than the rate imposed by a city within the county, the county shall receive that amount of revenues from the city tax equal to 15 percent of the rate of tax imposed by the county. (Ord. 591 § 2, 1982).

3.06.030 Administration.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050, and the mayor of the city is authorized and directed to execute on behalf of the city a proper contract with the Department of Revenue of the state, providing for such collection and administration of the tax. (Ord. 591 § 3, 1982).

3.06.040 Effective date.

The effective date of the ordinance codified in this chapter and the imposition of the tax shall be July 1, 1982. (Ord. 591 § 4, 1982).

Chapter 3.07

Chapter 3.08

BROKERED NATURAL GAS USE TAX

REAL ESTATE SALES EXCISE TAX

Sections:

- 3.07.010 Adoption by reference.
- 3.07.020 Rate.

Sections:

- 3.08.010 Imposition.
- 3.08.015 Additional real estate tax.
- 3.08.020 Taxable events.
- 3.08.030 Consistency with state tax.
- 3.08.040 Disbursal of tax proceeds.
- 3.08.050 Seller’s obligation.
- 3.08.060 Lien provisions.
- 3.08.070 Notation of payment.
- 3.08.080 Distribution and use of tax proceeds.
- 3.08.085 Date payable.

3.07.010 Adoption by reference.

RCW 82.14.230 providing for imposition and collection of a use tax on brokered natural gas is hereby adopted as if set forth in full. (Ord. 798 § 1, 1990).

3.08.010 Imposition.

There is imposed a tax of one-quarter of one percent of the selling price on each sale of real property within the corporate limits of this city. (Ord. 597 § 1, 1982).

3.07.020 Rate.

There is hereby imposed a use tax in the amount of six percent upon brokered natural gas to be paid by the consumer under the provisions of RCW 82.14.230. (Ord. 798 § 1, 1990).

3.08.015 Additional real estate tax.

In accordance with RCW 82.46.035, and in addition to the excise tax on the sale of real property imposed by SMC 3.08.010, there is hereby imposed an excise tax on each sale of real property located within the corporate limits of the city of Stanwood, at the rate of one-quarter of one percent of the selling price to be collected by the county as prescribed in RCW 82.46.060. (Ord. 869 § 2, 1993).

3.08.020 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 within the corporate limits of the city. (Ord. 597 § 2, 1982).

3.08.030 Consistency with state tax.

The taxes imposed in this chapter shall comply with all applicable rules, regulation, 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

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apply as though fully set forth in this chapter. (Ord. 597 § 3, 1982).

3.08.040 Disbursal of tax proceeds.

The Snohomish County treasurer shall deposit one percent of the proceeds of the excise tax collected, pursuant to SMC 3.08.010, into the Snohomish County current expense fund to defray the costs of collection. No such deduction shall be made from the proceeds of the excise tax collected, pursuant to SMC 3.08.015. (Ord. 821 § 2, 1991).

3.08.050 Seller's obligation.

The taxes imposed in this chapter are the obligation of the seller and may be enforced through the action of debt against the seller or in the manner prescribed for the foreclosure of mortgages. (Ord. 597 § 5, 1982).

3.08.060 Lien provisions.

The taxes imposed in this chapter and any interest or 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. 597 § 6, 1982).

3.08.070 Notation of payment.

The taxes imposed in this chapter 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 in this chapter shall be evidence of the satisfaction of the lien imposed in SMC 3.08.060 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. 597 § 7, 1982).

3.08.080 Distribution and use of tax proceeds.

(1) Proceeds of taxes imposed under SMC 3.08.010 shall be deposited by the city clerk-treasurer in the "capital improvement fund". Amounts in this fund shall be used by the city for local capital improvements, including those listed in RCW 35.43.040.

(2) Proceeds of taxes imposed under SMC 3.08.015 shall be deposited in the "growth management fund" and expended as authorized under RCW 82.46.035(5). (Ord. 869 § 3, 1993).

3.08.085 Date payable.

The taxes imposed in this chapter 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. 869 § 1, 1993).

Chapter 3.10

GAMBLING TAX

Sections:

- 3.10.010 Definitions.
- 3.10.020 Imposition – Rate.
- 3.10.030 Administration – Collection.
- 3.10.040 Payments – Late penalties and liens.
- 3.10.050 Disposition of proceeds.
- 3.10.060 Clerk-treasurer’s authority.
- 3.10.070 Access to records.
- 3.10.080 Washington laws – Applicability.
- 3.10.090 Violation – Penalty.

3.10.010 Definitions.

For the purposes of this chapter the terms used herein shall have the same meanings as defined in Chapter 9.46 RCW, as the same now exists or may hereafter be amended. Said definitions are hereby incorporated by reference. (Ord. 1018, 1997; Ord. 615 § 1, 1983).

3.10.020 Imposition – Rate.

(1) There is hereby levied pursuant to RCW 9.46.110 upon all persons, corporations, associations and organizations authorized to conduct or operate any gambling activity or amusement game within the city, as provided herein, taxes as follows:

(a) Bingo and/or Raffles. These activities shall be taxed at a rate of five percent of the gross receipts received therefrom, less the amount paid for as prizes.

(b) Amusement Games. These activities shall be taxed at a rate of two percent of the gross revenue therefrom less the amount paid for as prizes.

(c) Punchboards and/or Pulltabs. These activities shall be taxed:

(i) To bona fide charitable or non-profit organizations at a rate of five percent of gross receipts less prizes;

(ii) To commercial stimulant operators at a rate of five percent of gross receipts.

(d) Social Card Games and/or Any Other Gambling Activity. These activities shall be taxed at a rate of five percent of the gross receipts therefrom to the extent provided in subsections (2) and (3) of this section.

(2) Provided, that no tax shall be imposed on bingo, or amusement games when such activities are conducted by any bona fide charitable or nonprofit organization, which organization has no paid operating or management personnel, and has gross income from bingo, or amusement games, or any combination thereof, not exceeding \$5,000 per year, less the amount paid for as prizes. No tax shall be imposed on the first \$10,000 of net proceeds from raffles conducted by any bona fide charitable or nonprofit organization.

(3) Provided further, that the tax provided for in subsection (1)(d) of this section shall apply solely to those social card games and/or any other gambling activity, including fundraising events conducted, held or operated as a commercial stimulant as defined in Chapter 9.46 RCW. Specifically, such tax shall apply only to such activities conducted in a “public card room” as defined in WAC 230-02-410. (Ord. 1076, 1999; Ord. 1018, 1997; Ord. 615 § 2, 1983).

3.10.030 Administration – Collection.

The administration and collection of the tax imposed by this chapter shall be by the clerk-treasurer pursuant to rules and regulations as may be adopted by the State Gambling Commission. (Ord. 1018, 1997; Ord. 615 § 3, 1983).

3.10.040 Payments – Late penalties and liens.

(1) The tax imposed by this chapter shall be due and payable in quarterly installments, and remittance therefor shall accompany each return and be made on or before the thirtieth day of the month next succeeding the quarterly period in which the tax accrued.

(2) For each payment due, if such payment is not made by the due date thereof, there shall be added a penalty as follows:

(a) First to 17 days delinquency, 10 percent of payment due;

(b) More than 17 days delinquency, 15 percent of payment due;

(c) A copy of all forms submitted to the state shall be submitted with the payment to the city.

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(3) Taxes imposed under this chapter become a lien upon personal and real property used in the gambling activity in the same manner as provided for under RCW 84.60.010. The lien shall attach on the date the tax becomes due and shall relate back and have priority against real and personal property to the same extent as ad valorem taxes. (Ord. 1018, 1997; Ord. 615 § 4, 1983).

3.10.050 Disposition of proceeds.

(1) All taxes received under this chapter shall be deposited in the current expense fund. Moneys deposited in such fund as a result of the tax imposed by this chapter shall be used by the police department for the policing and enforcement of state statutes and city ordinances relating to the control of gambling and such criminal activities as may be incidental to gambling, including vice and drug controls.

(2) For purposes of this chapter, the reasonable and necessary expenses of the clerk-treasurer in administering and providing audit services pursuant hereto shall also be legitimate charges against the gambling tax since such expenses are recognized as being vital to the enforcement of this chapter. (Ord. 1018, 1997; Ord. 615 § 8, 1983).

3.10.060 Clerk-treasurer's authority.

The clerk-treasurer shall:

(1) Adopt, publish and enforce such rules and regulations consistent with this chapter as are necessary to enable the collection of the tax imposed by this chapter in the unincorporated areas of Snohomish County;

(2) Prescribe and issue the appropriate forms for determination and declaration of the amount of tax to be paid. (Ord. 1018, 1997; Ord. 615 § 6, 1983).

3.10.070 Access to records.

It shall be the responsibility of all officers, directors and managers of any organization conducting gambling activities to provide access to such financial records as the clerk-treasurer, chief of police, city attorney, their authorized representatives, or law enforcement representatives of local municipalities may require in order to determine compliance with

this chapter. (Ord. 1018, 1997; Ord. 615 § 7, 1983).

3.10.080 Washington laws – Applicability.

This chapter, and all activities undertaken hereunder shall be subject to all applicable laws and regulations of the state of Washington. (Ord. 1018, 1997; Ord. 615 § 9, 1983).

3.10.090 Violation – Penalty.

Violation of this chapter shall constitute a Class B infraction as defined in SMC 13.01.045(1) and subject the violator to enforcement. Any such fines shall be in addition to the tax required. Officers, directors and managers of any organization conducting gambling activities shall be jointly and severally liable for the payment of the tax and for the payment of any fine imposed under the Stanwood Municipal Code. (Ord. 1112 § 2, 2001; Ord. 1018, 1997; Ord. 615 § 5, 1983).

Chapter 3.12

LOCAL IMPROVEMENTS

Sections:

- 3.12.010 Local improvements.
- 3.12.280 Segregated assessment – Determination – Collection.
- 3.12.290 Segregated assessment – Collection record, receipt required.
- 3.12.300 Segregated assessment – Street conformance required.
- 3.12.310 Segregated assessment – Certification.
- 3.12.320 Segregated assessment – Description fee.
- 3.12.330 Segregated assessment – Engineer’s fee.

3.12.010 Local improvements.

Local improvements shall be performed under the provisions of RCW 35A.43.010 and/or 35A.43.020. (Ord. 874 § 1, 1993).

3.12.280 Segregated assessment – Determination – Collection.

The clerk-treasurer is authorized to collect and receive from any owner or owners of any subdivision or subdivision of any lot, tract or parcel of land, upon which a LID assessment has been or may hereafter be made, such portion of the assessment or assessments levied or to be levied against such lot, tract or parcel of land in the payment of the local improvement as the city engineer shall certify to the council and found by the council to be chargeable to such subdivision or subdivisions, in accordance with the requirements and provisions of law and ordinances of the city in force at the time the original charge or assessment was made, together with a similar proportion of any penalties, interest or costs which shall have accrued. (Ord. 252 § 1, 1964).

3.12.290 Segregated assessment – Collection record, receipt required.

Upon making such collection upon any such subdivision, the clerk-treasurer is authorized to note such collection upon the assessment

record, give receipt for such certified portion of the assessment as and for the assessment levied upon and due from the subdivision; provided that this section shall not authorize segregation of any assessment which has been delinquent for a period of two years or more; or in any case where it appears that such property as segregated, in the discretion of the council, is not sufficient security for the payment of the assessment. (Ord. 252 § 2, 1964).

3.12.300 Segregated assessment – Street conformance required.

No segregation of any assessment on unplatted land, or large platted tracts, shall be made until a showing has been made by the applicant for segregation that the proposed segregation of property will conform to the system of streets as they exist in adjacent territory. In all such instances, the council shall determine such question of fact. (Ord. 252 § 3, 1964).

3.12.310 Segregated assessment – Certification.

Whenever on account of the filing of a plat or replat, or on account of a sale or contract to sell, or other proper evidence of a change of ownership of a divided portion of any lot, tract or parcel of land assessed for local improvements, it shall appear to be in the best interest of the city to segregate such assessment, the council shall make the proper certification as provided for herein upon the written application of the owner of the segregated property, and upon the payment of the fees provided in SMC 3.12.320 and 3.12.330. (Ord. 252 § 4, 1964).

3.12.320 Segregated assessment – Description fee.

A fee of \$3.00 per description shall be charged by the clerk-treasurer for each description added to the assessment roll by such certificate of the council, such fee to be paid by the applicant to the clerk-treasurer and deposited in the general fund. (Ord. 252 § 5, 1964).

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3.12.330 Segregated assessment – Engineer’s fee.

There shall also be an engineer’s fee of \$7.50 collected which shall be payable by the owner of the property sought to be segregated to such assessment, which fee shall be payable by the applicant to the clerk-treasurer and in turn paid by him to the city engineers. (Ord. 252 § 6, 1964).

Chapter 3.16

FUNDS

Sections:

- 3.16.010 Local government guarantee fund.
- 3.16.100 Clerk-treasurer’s petty cash – Established.
- 3.16.110 Clerk-treasurer’s petty cash – Amount.
- 3.16.120 Clerk-treasurer’s petty cash – Disbursement restriction.
- 3.16.130 Clerk-treasurer’s petty cash – Advances.
- 3.16.140 Clerk-treasurer’s petty cash – Checking account.
- 3.16.150 Clerk-treasurer’s petty cash – Reimbursement.
- 3.16.160 Clerk-treasurer’s change fund – Established.
- 3.16.165 Clerk-treasurer’s change fund – Reconciliation.
- 3.16.170 Payroll and claim – Established.
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- 3.16.190 Payroll and claim – Transfer of monies.
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- 3.16.300 Cumulative reserve – Public parks – Established.
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- 3.16.340 Cumulative reserve – Public parks – Interest and earnings.
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- 3.16.770 Street construction fund.
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- 3.16.840 Criminal justice fund – Established.
- 3.16.845 Criminal justice – Revenue.
- 3.16.850 Criminal justice – Disbursements.
- 3.16.860 Suspense fund.
- 3.16.900 Growth management fund.
- 3.16.950 Equipment reserve fund.

3.16.010 Local government guarantee fund.

(1) Established. There is hereby established a separate fund of the city to be known as the “local government guarantee fund.” RCW 35.54.010.

(2) Adoption by Reference. The city hereby adopts by reference Chapter 35.54 RCW. (Ord. 875 § 1, 1993).

3.16.100 Clerk-treasurer’s petty cash – Established.

There is established in the city a fund to be designated “clerk-treasurer’s petty cash fund” for the purpose of immediate payment of reasonable and necessary items of service, supplies and equipment in relatively small amounts. (Ord. 329 § 1, 1970).

3.16.110 Clerk-treasurer’s petty cash – Amount.

The amount of \$300.00 is authorized by the city council to be used and accounted for by the clerk-treasurer for those items of expense which, in his judgment, are necessary and proper municipal expenditures which should be paid immediately and in cash. (Ord. 746 § 1, 1988; Ord. 588 § 1, 1982; Ord. 329 § 2, 1970).

3.16.120 Clerk-treasurer’s petty cash – Disbursement restriction.

Disbursement is restricted to the amount not to exceed \$50.00 for any one particular item of disbursement unless authorized in writing by the city clerk-treasurer. (Ord. 746 § 2, 1988; Ord. 588 § 2, 1982; Ord. 329 § 3, 1970).

3.16.130 Clerk-treasurer’s petty cash – Advances.

The petty cash fund shall not be used for personal cash advances, travel advances or advances to city officials even if for the purpose of conducting city business. Such advances shall not be made even if secured by an I.O.U. (Ord. 588 § 3, 1982).

3.16.140 Clerk-treasurer’s petty cash – Checking account.

The city clerk-treasurer may place a portion of the fund in a checking account separate from other city accounts to provide for payment of petty cash expenditures by check when necessary. (Ord. 588 § 4, 1982).

3.16.150 Clerk-treasurer’s petty cash – Reimbursement.

The petty cash fund shall be reimbursed by city check or warrant monthly or as needed upon the post audit and approval of the city

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council of a voucher with detail of all expenditures from the fund. (Ord. 588 § 5, 1982).

3.16.160 Clerk-treasurer's change fund – Established.

There is established in the city a fund to be designated “clerk-treasurer’s change fund”, in the amount of \$100.00 for the purpose of providing change needed in the process of receiving cash for the city services and charges. (Ord. 589 § 1, 1982).

3.16.165 Clerk-treasurer's change fund – Reconciliation.

The change fund shall be reconciled each time receipts are deposited to the city checking account. (Ord. 589 § 1, 1982).

3.16.170 Payroll and claim – Established.

The clerk-treasurer is authorized and directed to establish upon his books a fund to be known as a payroll fund and another fund to be known as a claim fund. (Ord. 265 § 1, 1966).

3.16.180 Payroll and claim – Warrant and voucher forms.

The clerk-treasurer is authorized and directed to issue such two forms of vouchers and two forms of warrants, and these shall be submitted against and paid from the payroll fund and the claim fund. (Ord. 265 § 2, 1966).

3.16.190 Payroll and claim – Transfer of monies.

As monies become necessary for payment of vouchers to honor payroll claims, such funds shall be transferred from the manifold various funds into the payroll fund by the clerk-treasurer. As monies become necessary for payment of all other claims, the funds shall be transferred by the clerk-treasurer upon his books to the claim fund. (Ord. 265 § 3, 1966).

3.16.200 Payroll and claim – Purpose.

The two additional funds hereby created are for accounting purposes only, and do not represent addition of any increase in expenditures, capital construction, or outlay of any kind whatsoever. (Ord. 265 § 4, 1966).

3.16.210 Sanitary sewerage construction reserve – Created.

There is created a special fund of the city to be known as the “sanitary sewerage construction reserve fund”. (Ord. 301 § 1, 1969).

3.16.220 Sanitary sewerage construction reserve – Excess revenues.

From time to time, upon recommendation of the city clerk-treasurer and the concurrence of the council, sewer revenues in excess of amounts necessary to provide for adequate revenue bond reserves and redemption funds shall be transferred to and accumulated, held, invested and reinvested in investments permitted by law to the credit of the sanitary sewerage construction reserve fund, and be disbursed there from only in the manner provided in SMC 3.16.230 and 3.16.240. (Ord. 301 § 2, 1969).

3.16.230 Sanitary sewerage construction reserve – Transfer of monies.

At any time the council may deem it to be in the best interests of the city to retire any of the sanitary sewerage revenue bonds in advance of their normal maturity date, the council may by resolution transfer any or all of the monies in the sanitary sewerage construction reserve fund to the sewer revenue bond redemption fund. (Ord. 301 § 3, 1969).

3.16.240 Sanitary sewerage construction reserve – Disbursement.

Until such time as all of the sanitary sewerage revenue bonds of the city shall have been redeemed, the monies in the sanitary sewerage construction fund shall be disbursed only for the purpose set forth in SMC 3.16.230 and for constructing such additions, corrections, extensions and other construction of the city’s sanitary sewerage system as allowed by the city council. (Ord. 659 § 1, 1985; Ord. 301 § 4, 1969).

3.16.245 Ambulance fund.

(1) Established. There is hereby established a separate fund of the city to be known as the “ambulance fund” to provide for the operation of the Stanwood Camano Ambulance Service.

(2) Revenues. The following items shall be revenues of the fund and deposited into it:

(a) Receipts for providing ambulance service;

(b) Receipts from fire districts for their share in the cost of operation of the ambulance service;

(c) Transfers from the city general fund for the city's share of the cost of operation of the ambulance service;

(d) Donations, interest, and other revenue determined to be appropriate revenue of the ambulance service.

(3) Expenditures. Expenditures shall be as follows:

(a) Expenditures from the fund shall be limited to those necessary to operate the ambulance service;

(b) A transfer to the ambulance reserve fund shall be budgeted each year to provide for the purchase of equipment and vehicles;

(c) Other expenditures may be made when authorized by the city council. (Ord. 829 § 1, 1991).

3.16.250 Ambulance reserve fund.

(1) Established. There is hereby established in the city a separate fund to be designated the "ambulance reserve fund."

(2) Revenue. Revenue of the fund shall consist of transfers from the ambulance fund, sales of ambulances or equipment, interest earnings of the fund, and other revenue as appropriate.

(3) Disbursements. Disbursements from the fund shall be for the purpose of the purchase or improvements of ambulance vehicles, equipment, or other expenditures approved by the city council.

(4) Expenditures. Departments or funds of the city which maintain accounts in this fund may use their account for the acquisition, replacement or improvement of equipment or facilities needed by their department, subject to approval of the city council. (Ord. 876 § 1, 1993; Ord. 820 § 1, 1991).

3.16.300 Cumulative reserve – Public parks – Established.

There is hereby established in the city a fund

to be designated as the "cumulative reserve fund for the acquisition and improvement for public parks" for the purpose of acquiring and improving land to be owned by the city and operated as a public park within or without the limits of the city. (Ord. 327 § 1, 1970).

3.16.320 Cumulative reserve – Public parks – Special levy.

An item for the cumulative reserve funds may be included in the city's annual budget for the ensuing years, and a tax levy made within the limits and as authorized by law for the item; and the item and levy may be repeated from year to year until, in the judgment of the city council, the amount required for the specified purpose has been raised or accumulated. (Ord. 327 § 3, 1970).

3.16.330 Cumulative reserve – Public parks – Surplus use.

Any monies in the fund at the end of each fiscal year shall not lapse, nor shall the same be a surplus available or which may be used for any other purpose than that specified except as herein provided. (Ord. 327 § 5, 1970).

3.16.340 Cumulative reserve – Public parks – Interest and earnings.

Interest and earnings from the cumulative park fund shall be paid into the fund. (Ord. 327 § 5, 1970).

3.16.350 Cumulative reserve – Fire apparatus – Established.

There is established in the city a fund to be designated "cumulative reserve fund for replacement or acquisition of additional fire engines and apparatus". (Ord. 328 § 1, 1970).

3.16.370 Cumulative reserve – Fire apparatus – Special levy.

An item for the cumulative reserve fund may be included in the city's annual budget for the ensuing years, and a tax levy made within the limits and as authorized by law for the item; and the item and levy may be repeated from year to year until in the judgment of the city council the amount required for the specified

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purpose has been raised or accumulated. (Ord. 328 § 3, 1970).

3.16.380 Cumulative reserve – Fire apparatus – Surplus use.

Any monies in the fund at the end of the fiscal year shall not lapse, nor shall the same be a surplus available or which may be used for any other purpose than that specified except as herein provided. (Ord. 328 § 5, 1970).

3.16.390 Cumulative reserve – Fire apparatus – Interest and earnings.

The interest and earnings from the cumulative fund shall be paid into the fund. (Ord. 328 § 5, 1970).

3.16.400 Cumulative reserve fund disbursements.

Monies in cumulative reserve funds may be allowed to accumulate from year to year until the city council shall determine to expend the funds for the purpose or purposes specified, provided that any monies in a cumulative reserve fund shall never be expended for any other purpose than those specified, without an approving vote of a two-thirds majority of the city council. (Ord. 840 § 4, 1992).

3.16.410 Stanwood Recreational Complex fund.

(1) Established. There is hereby established a separate fund of the city to be known as the “Stanwood Recreational Complex fund” (SRC fund), to provide for the development and operation of a sports complex park at 276th Street NW and 92nd Avenue NW.

(2) Revenues. The following items shall be revenues of the fund: Appropriate taxes, interest, receipts, grants and transfers from other funds.

(3) Expenditures. Expenditures from the fund shall be limited to those necessary for the acquisition, development, maintenance and improvement of the park, and other expenditures authorized by the city council. (Ord. 851 § 1, 1992).

3.16.450 Contingency – Created – Purpose.

Pursuant to the statutory authority contained in RCW 35.33.145, there is created a “contingency fund” to provide monies with which to meet any municipal expense, the necessity or extent of which could not have been foreseen or reasonably evaluated at the time of adopting any annual budget, or from which to provide monies for such emergencies lawfully justifying emergency expenditures, or to supply deficiencies in any other fund arising from any cause. (Ord. 364 § 1, 1971).

3.16.460 Contingency – Sources of monies.

The contingency fund may be supported by a budget appropriation from any tax or other revenue source, not restricted in use by law, or may also be supported by a transfer from other unexpended or decreased funds made available by ordinance. (Ord. 364 § 2, 1971).

3.16.470 Contingency – Restriction of accumulation.

The total amount of monies in such fund accumulated at any given time shall not exceed the equivalent of one and one-half mills on each dollar of assessed valuation of property within the city at any such given time. (Ord. 364 § 3, 1971).

3.16.480 Contingency – Use of surplus.

Any monies in the “contingency fund” at the end of any fiscal year shall not lapse, except upon reappropriation by the council to another fund in the adoption of any subsequent budget. (Ord. 364 § 4, 1971).

3.16.660 Capital improvement fund.

(1) Created. There is hereby created a separate fund of the city to be known as the “capital improvement fund.”

(2) Revenue. Proceeds of the first one-quarter percent real estate excise tax provided in SMC 3.16.010, interest and other revenues as directed by the city council shall be deposited into the fund.

(3) Disbursements. Disbursements from the fund shall be used for local capital

improvements, including those listed in RCW 35.43.040. (Ord. 870 § 1, 1993).

3.16.730 General fund – Established.

There is established in the city a fund to be designated as the “general fund”. (Ord. 635 § 1, 1984).

3.16.740 General fund – Revenue.

Revenue from property taxes, sales taxes, services and other sources not designated for other funds in the annual budget or by the city council shall be paid into the general fund. (Ord. 635 § 2, 1984).

3.16.750 General fund – Expenditures.

Expenditures of the general fund shall be segregated into departments which shall be separately budgeted and accounted for within the general fund of the city. (Ord. 635 § 3, 1984).

3.16.760 General fund – Departments.

Departments within the general fund may include legislative, executive, administrative and finance, legal, general services, planning, civil service, police, fire, ambulance, public works, flood control and others that the city may require in order to segregate the general government of the city into functional classifications. (Ord. 635 § 4, 1984).

3.16.770 Street construction fund.

There is hereby created a special fund of the city to be known as the “street construction fund”. Revenue of the fund shall be by transfer from the arterial street fund for state-approved construction projects plus other amounts as determined by the city council to provide for the construction and improvement of city streets. (Ord. 649 § 1, 1985).

3.16.780 Police revolving cash fund.

(1) A revolving cash fund is hereby set up for the police department of the city of Stanwood in the amount of \$2,000.

(2) Initial funding of the cash fund shall be as follows:

(a) \$500.00 – existing police cash fund set up by Resolution No. 79-1;

(b) \$500.00 – from the general fund of the city;

(c) \$1,000 – from the drug enforcement fund.

(3) The maintenance of the cash fund is the responsibility of the chief of police or his designee.

(4) The chief of police shall prepare or cause to be prepared a disbursement slip for each disbursement with date, name, and purpose, indicating the disbursing officer and signed by the chief of police.

(5) Each disbursement slip shall be consecutively numbered for audit purposes and maintained with the fund in a safe location.

(6) Reimbursement to the fund shall be made upon approval by the city council of an expense voucher which indicates the number of each cash disbursement slip and the total cash disbursed.

(7) Reimbursement to the fund may be made as follows:

(a) From the general fund charged to the police department budget;

(b) From the drug enforcement fund for expenditures related to drug enforcement.

(8) Cash for disbursements in amounts in excess of the cash fund balance may be obtained from the city clerk-treasurer upon receipt of a written request from the police chief and written authorization by the mayor when funds are available in the “drug enforcement fund”. (Ord. 742 § 1, 1988).

3.16.790 Drug enforcement fund – Established.

There is hereby created and established a special fund to be known as the “drug enforcement fund” into which all monies and proceeds from the sale of property seized during drug investigations and forfeited pursuant to RCW 69.50.505 and all other applicable state and federal laws shall be deposited after amounts are deducted in accordance with state and federal laws. (Ord. 744 § 1, 1988).

3.16.794 Drug enforcement fund – Expenditures.

This fund has been established for the purpose of accumulating funds for drug enforce-

3.16.796

ment needs, drug awareness educational purposes and the purchase lease and maintenance of equipment and other items department. The monies deposited in the drug enforcement fund shall be expended only for such purposes and for no other purpose when appropriated by the city council unless otherwise directed by resolution of the city council. (Ord. 744 § 1, 1988).

3.16.796 Drug enforcement fund – Unexpended funds.

Any unexpended funds remaining in the drug enforcement fund at the end of any budget year shall not be transferred to the general fund or otherwise lapse. Rather, said unexpended funds shall be carried forward from year to year until expended for the purposes set forth in SMC 3.16.794, or as otherwise directed by resolution of the city council. (Ord. 744 § 1, 1988).

3.16.800 Drug enforcement fund – Reports.

The police chief shall prepare a report of drug related expenditures quarterly, if monies are expended from the fund. (Ord. 744 § 1, 1988).

3.16.804 Drug enforcement fund – Transfers.

The city clerk-treasurer may make transfers from the drug enforcement fund to the general fund to reimburse the general fund for drug-related police department expenses, where funds are available in the drug enforcement fund. (Ord. 744 § 1, 1988).

3.16.810 BPA energy grant fund.

Revenues from the Bonneville Power Administration, interest, and other monies received, for the purpose of providing energy grants, shall be deposited into this fund. Expenditures from this fund shall be restricted to providing for administration and costs related to the BPA Energy Grant Program and providing incentive payments under the program for buildings within the city, which are electrically heated and which comply with the BPA

requirements and the Stanwood Energy Code. (Ord. 774 § 1, 1989).

3.16.820 Public works loan fund – Established.

There is hereby created and established a special fund of the city, to be known as the “public works loan fund.” The fund is established to account for loans received from the Washington State Department of Community Development, under the Public Works Trust Fund Loan Program. (Ord. 783 § 1, 1989).

3.16.825 Public works loan fund – Revenue.

Revenue of the fund shall be receipts of public works trust fund loans, interest on fund assets and transfers from other funds, as budgeted and appropriated by the city council. (Ord. 783 § 2, 1989).

3.16.830 Public works loan fund – Disbursements.

Disbursements from the fund shall be made only as follows:

(1) To pay expenditures on projects authorized in the public works trust fund loan agreement;

(2) Transfer to other city funds to reimburse the other fund for expenditures on authorized projects;

(3) To pay principal and interest to Washington State on the public works trust fund loan. (Ord. 783 § 3, 1989).

3.16.840 Criminal justice fund – Established.

There is hereby created and established a special fund of the city to be known as the “criminal justice fund.” This fund is established to account for monies received from Washington State that are restricted to criminal justice activities. (Ord. 805 § 1, 1990).

3.16.845 Criminal justice – Revenue.

Revenue of the fund shall be receipts from Washington State, interest on fund assets, other receipts restricted to criminal justice activities and transfers from other funds as appropriated by the city council. (Ord. 805 § 2, 1990).

3.16.850 Criminal justice – Disbursements.

Disbursements from the fund shall be to pay for expenditures on criminal justice activities that do not supplant items provided for in the city budget existing on July 1, 1990 and may be made as follows:

- (1) Expenses charged to the fund;
- (2) Transfers to other funds to reimburse the other fund for authorized expenditures. (Ord. 805 § 3, 1990).

3.16.860 Suspense fund.

(1) There is hereby established a separate fund of the city to account for nonbudgeted transactions such as refunds, deposits, and pass through amounts that are received by the city for transmittal to the county, state and other agencies.

(2) The city clerk-treasurer is directed to maintain a suspense fund account and authorized to make payments from the fund restricted to the purposes and amounts of receipts placed in the fund. (Ord. 840 § 4, 1992).

3.16.900 Growth management fund.

(1) Created. There is established in the city a separate fund to be designated the “growth management fund.”

(2) Revenue. Proceeds from the additional one-quarter percent real estate excise tax provided in SMC 3.08.015, interest and other revenues, as directed by the city council, shall be deposited into the fund and accumulated from year to year.

(3) Disbursements. Amounts in the fund may be expended as authorized under RCW 82.46.035(5) or as directed by the city council. (Ord. 871 § 1, 1993).

3.16.950 Equipment reserve fund.

(1) Created. There is hereby created a separate fund in the city to be known as the “equipment reserve fund.”

(2) Revenue.

(a) Revenue of the fund shall be by interfund transfer from city departments or funds, investment interest of the fund and such

revenue as may be authorized by the city council or provided in the city’s budget.

(b) Accounts maintained by departments or funds in the capital expense fund, existing in 1991, shall be transferred to this fund and budget appropriations for such departments, in the current expense fund, shall be transferred to the department accounts in this fund.

(3) Accounts. Contributions and disbursements of departments or funds of the city, to or from this fund, shall be maintained in separate accounts, which, with investment interest, shall accumulate to provide funds required by that department. Should the accounts of a department or fund be over expended, interest at a rate set by the city clerk-treasurer shall be charged on the deficient balance of the account until reimbursement by the department.

(4) Expenditures. Departments or funds of the city which maintain accounts in this fund may use their account for the acquisition, replacement or improvement of equipment or facilities needed by their department, subject to approval of the city council. (Ord. 820 § 1, 1991).

3.20.010

Chapter 3.20

FISCAL POLICY

Sections:

- 3.20.010 Warrant and check authority.
- 3.20.020 Expenditures and disbursements.
- 3.20.030 Disapproval of claims.

Prior history note: Ords. 350, 510 and 838.

3.20.010 Warrant and check authority.

All warrants and checks shall be drawn and signed by any of the following designated officers:

- (1) Finance director;
- (2) City administrator;
- (3) Mayor. (Ord. 1232, 2008).

3.20.020 Expenditures and disbursements.

The auditing officer of the city of Stanwood is authorized to issue warrants or checks in payment of claims, as provided in RCW 42.24.180, before the city council has acted to approve the claims. The auditing officer shall cause to be submitted to the city council for approval a listing of all such checks or warrants issued in payment of claims at a regularly scheduled public meeting within one month of issuance and shall provide for the review of supporting documentation by the city council. The city council may stipulate that certain kinds or amounts of claims shall not be paid before the council has reviewed the supporting documentation and approved the issue of checks or warrants in payment of those claims. (Ord. 1232, 2008).

3.20.030 Disapproval of claims.

The city council shall require that if, upon review, some claims are disapproved, the auditing officer and the officer designated to sign the checks or warrants shall jointly cause the disapproved claims to be recognized as receivables and pursue collection diligently until the amounts disapproved are collected or until the city council is satisfied and approves the claims. (Ord. 1232, 2008).

Chapter 3.30

FEE SCHEDULE

Sections:

- 3.30.010 Purpose.
- 3.30.020 Payment requirements and additional fees.
- 3.30.030 Zoning and site plan review fees.
- 3.30.040 Environmental fees.
- 3.30.045 Forest practices fees.
- 3.30.050 Fees for subdivision and division of property without formal platting.
- 3.30.060 Other fees.
- 3.30.065 Wireless communications facilities.
- 3.30.070 Sign fees.
- 3.30.075 Building and construction fees.
- 3.30.080 Business license annual fees.
- 3.30.090 Temporary merchants license fees.
- 3.30.100 Dog license and animal control fees.
- 3.30.110 Adult entertainment license fees.
- 3.30.120 Stopping, standing and parking.
- 3.30.130 Other ordinance fees adopted by reference.
- 3.30.140 Emergency cost recovery.
- 3.30.150 Finance and utility fees.

3.30.010 Purpose.

This chapter consolidates in one place many of the fees previously listed throughout the code, to facilitate location of fees for projects covered in various titles in the Stanwood Municipal Code. (Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 818 § 7, 1991).

3.30.020 Payment requirements and additional fees.

For additional information and requirements, see the referenced SMC provision.

The city reserves the right to charge an amount in excess of the fees in this chapter, when the stated fees do not cover the city's costs. (Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 818 § 8, 1991).

3.30.030 Zoning and site plan review fees.

Conditional use permit	\$950.00
Zoning appeal	\$500.00
Zoning variance (administrative)	\$450.00
Zoning variance (examiner)	\$950.00
Rezone	\$800.00
Site development permit	\$700.00 plus 5% of the engineering estimate for site work (includes 1st review; additional reviews at actual cost)
Engineering reviews for grading permits	Reviews at actual cost

(Ord. 1171 § 1, 2005; Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 965, 1996; Ord. 901 § 1, 1994; Ord. 818 § 9, 1991).

3.30.040 Environmental fees.

Flood plain certificates	\$175.00
SEPA checklist (nonproject or under five acres)	\$275.00
SEPA checklist (five or more acres)	\$450.00
SEPA appeal	\$500.00
Shoreline substantial development permit	
under \$100,000	\$450.00
over \$100,000	\$800.00
Shoreline conditional use permit	\$950.00
Critical area checklist	\$70.00
Critical area report	\$350.00

(Ord. 1171 § 2, 2005; Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 901 § 2, 1994; Ord. 878 § 10, 1993; Ord. 818 § 10, 1991).

3.30.045 Forest practices fees.

Waiver of moratorium (less than five acres)	\$500.00 plus any consulting and legal fees
Waiver of moratorium (five acres or greater)	\$1,000 plus any consulting and legal fees

(Ord. 1091 § 2, 2000).

3.30.050 Fees for subdivision and division of property without formal platting.

All fees apply to subdivisions and dividing of property without going through a formal subdivision process:

Preliminary plat	\$950.00 + \$125.00 per lot (includes 1st engineering review fee; additional reviews provided at actual cost)
Final plat	\$700.00 + \$125.00 per lot
Short subdivision	\$700.00 + \$500.00 per lot (includes 1st engineering review fee; additional reviews provided at actual cost)

Planned Residential Development (PRD):

Preliminary PRD	\$950.00 + \$125.00 per lot (includes 1st engineering review fee; additional reviews provided at actual cost)
Final PRD	\$700.00 + \$125.00 per lot
Commercial Subdivision or Binding Site Plan:	\$850.00 + \$125.00 per lot (includes 1st engineering review fee; additional reviews provided at actual cost)
Short plat amendment	\$350.00
Long plat amendment	\$950.00

(Ord. 1171 § 3, 2005; Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 933, 1995; Ord. 926, 1995; Ord. 901 § 3, 1994; Ord. 884 § 1, 1993; Ord. 878 § 11, 1993).

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3.30.060 Other fees.

Boundary line adjustment	\$950.00
Annexation	\$350.00
Comprehensive plan amendment	\$800.00
Concurrency evaluation	\$400.00 plus consulting fees for engineering review
Concurrency reconsideration	\$200.00 plus consulting fees for engineering review
Concurrency appeal	\$500.00 plus consulting, engineering, hearing examiner, and legal fees
Right-of-way vacation	\$350.00
Right-to-farm application (under 10 acres)	\$50.00
Right-to-farm application (10 acres or greater)	\$100.00
Water/sewer certificate of availability	\$500.00
Zoning code amendment	\$800.00

(Ord. 1171 § 4, 2005; Ord. 1032 § 6, 2002; Ord. 1092 § 2, 2000; Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 933, 1995; Ord. 901 § 3, 1994).

3.30.065 Wireless communications facilities.

(SMC 17.154.120 for additional charges)
 Base application fee \$2,000.00

(Ord. 1047A, 1999).

3.30.070 Sign fees.

Type of Sign	Plan Check Fee Per Application	Fee Per Sign
Freestanding		
(below 5 feet)	\$50.00	\$50.00
(above 5 feet)	\$100.00	\$100.00
Gable	\$100.00	\$100.00
Wall and projecting	\$60.00	\$60.00
Marquee, awnings and canopies	\$100.00	\$100.00

Type of Sign	Plan Check Fee Per Application	Fee Per Sign
Nonexempt temporary signs	\$50.00	\$50.00
Variance process for any signage		\$65.00
Weekly fine for unlawful sign as described under SMC 17.110.340		\$75.00 per week

(Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 966, 1996; Ord. 935, 1995; Ord. 918, 1995).

3.30.075 Building and construction fees.

Building permit fees	As provided in the 1997 Uniform Building Code (with valuations provided in the latest edition of the Building Safety Journal)
Mechanical and plumbing permit fees	See fee schedule
Satellite receiving permit (units three feet or more)	\$25.00
Right-of-way use permit	\$50.00 (plus \$1.00 per linear foot)
Wireless facility lease	\$1,000.00
Certificate of/change of occupancy	\$100.00 (fee may be applied to building permits required for certificate)

(Ord. 1171 § 5, 2005; Ord. 1073 § 1, 1999; Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 1008, 1998; Ord. 1002, 1997; Ord. 973, 1996).

3.30.080 Business license annual fees.

General business	\$35.00
Festival license	\$10.00 (plus \$10.00 per booth for first 10 booths and \$5.00 per booth for each additional booth over 10)
Animal shelters, kennels, pet shops, grooming services, see SMC 3.30.100, Dog License and Animal Control Fees.	

(Ord. 1217 § 2, 2007; Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 949, 1996).

3.30.090

3.30.090 Temporary merchants license fees.

Temporary merchants	\$35.00
Peddlers and solicitors (per person)	\$10.00
Mobile unit vending	\$35.00
Charitable solicitations	\$35.00

(Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 949, 1996).

3.30.100 Dog license and animal control fees.

Dog license:

Unaltered – Annual fee	\$25.00
Altered – Annual fee	\$5.00
Replacement tag/license	\$3.00
Dangerous dog registration certificate*	\$25.00
Unaltered – Lifetime fee	\$80.00
Altered – Lifetime fee	\$30.00

*No lifetime fee for dangerous dogs

Animal shelters, kennels, pet shops grooming services**	\$25.00
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**See SMC 3.30.080, Business Licenses.

Animal control fees:

Impoundment costs:

Small animals (SMC 8.02.170)	\$50.00 (plus license fee, city costs, per animal, double for each impoundment of the same animal during any one-year period)
Livestock (SMC 8.02.080)	\$100.00 (plus city costs, per animal, double for each impoundment of the same animal during any one-year period)

Animal control penalties (SMC 8.02.490):

Civil infraction fine	\$50.00*
*if paid within 10 days	\$25.00
Three or more violations in any 12-month period	\$250.00

Violation misdemeanor	\$1,000 maximum (and/or 90 days maximum jail time)
Gross misdemeanor	\$5,000 maximum (and/or 365 days maximum jail time)

(Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 949, 1996).

3.30.110 Adult entertainment license fees.

License for Managers and Entertainers of Adult Cabarets:

Processing fee	\$125.00
Annual license fee	\$300.00

License for Models and Escorts:

Processing fee	\$125.00
Annual license fee	\$200.00

Sexually Oriented Business Permit:

Application fee	\$125.00
Annual Business License Fee:	
Adult cabaret	\$500.00
All other sexually oriented businesses	\$300.00

(Ord. 1047A, 1999; Ord. 1047, 1998; Ord. 949, 1996).

3.30.120 Stopping, standing and parking.

Civil infraction fine (SMC 10.46.135)	\$35.00*
*if paid within 10 days	\$10.00
Handicapped violation (SMC 10.46.115)	\$350.00**
**if paid within 10 days	\$175.00

(Ord. 1047A, 1999; Ord. 1047, 1998).

3.30.130 Other ordinance fees adopted by reference.

Auctioning	SMC 5.10.010
CATV franchise	SMC 5.20.270
Fire marshal	SMC 2.32.060
Fireworks.....	SMC 5.04.080
Garbage collection.....	SMC 7.04.020
Impact fees – Public facilities	SMC 17.151.080(6)
Local improvements	SMC 3.12.320
Plant investment charges	SMC 12.40
Public dance, music or entertainment	SMC 5.06.050
Public nuisance and disturbance noises	SMC 9.50

(Ord. 1047A, 1999; Ord. 1047, 1998).

3.30.140 Emergency cost recovery.

In no event shall a person’s liability under Chapter 9.25 SMC for the expense of an emergency response exceed \$1,000 for a particular incident. (Ord. 1113 § 2, 2001).

3.30.150 Finance and utility fees.

Non-sufficient funds (NSF) fee	\$20.00
Utility billing web search fee	\$25.00

(Ord. 1171 § 6, 2005).

Chapter 3.32

LEASEHOLD EXCISE TAX

Sections:

- 3.32.010 Imposition.
- 3.32.020 Tax rate.
- 3.32.030 Agreement.
- 3.32.040 Adoption by reference.
- 3.32.050 Severability.

3.32.010 Imposition.

There is hereby levied and shall be collected a leasehold excise tax on and after June 1, 1993 upon the act or privilege of occupying or using publicly owned real or personal property within the city of Stanwood through a “leasehold interest”, as defined by Chapter 82.29A RCW. The tax shall be paid, collected and remitted to the Department of Revenue of the state of Washington. (Ord. 872 § 1, 1993).

3.32.020 Tax rate.

(1) The rate of tax imposed by SMC 3.32.010 shall be four percent of the taxable rent, as provided in RCW 82.29A.040.

(2) With respect to a product lease, a credit of 33 percent of the tax produced by the above rate. (Ord. 872 § 1, 1993).

3.32.030 Agreement.

The mayor 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 RCW 3.32.010; provided, that the city attorney shall first approve the form and content of said contract. (Ord. 872 § 1, 1993).

3.32.040 Adoption by reference.

The city hereby adopts by reference Chapter 82.29A RCW, Leasehold Excise Tax. (Ord. 872 § 1, 1993).

3.32.050 Severability.

If any provision of this chapter, or its application to any person or circumstance is held invalid, the remainder of the chapter or the application of the provision to other persons or circumstances is not affected. (Ord. 872 § 1, 1993).

