## **RESOLUTION NO.** /2/.0/ESTABLISHING REET 2 (ADDITIONAL 4 OF 1% REAL ESTATE EXCISE TAX)

*WHEREAS*, RCW 82.46.035 states "...(2) The legislative authority of any county or city that plans under RCW 36.70.040 (1) may impose an additional excise tax on each sale of real property in the unincorporated areas of the county for the county tax and in the corporate limits of the city for the city tax at a rate not exceeding one-quarter of one percent of the selling price..."

*WHEREAS*, RCW 82.46.035 also states that revenues generated by this tax shall be used for public works projects of a local government for planning, acquisition, construction, reconstruction, repair, replacement, rehabilitation, or improvement of streets, roads, highways, sidewalks, street and road lighting systems, traffic signals, bridges, domestic water systems, storm and sanitary sewer systems, and planning, construction, reconstruction, repair, rehabilitation, or improvement of parks.

**NOW THEREFORE BE IT RESOLVED**, that the Board of Mason County Commissioners in regular session (and after a proper public hearing) do hereby impose an additional excise tax on each sale of real property in the unincorporated areas of the county at a rate not to exceed one-quarter of one percent of the selling price effective January 1, 2002;

**BE IT FURTHER RESOLVED**, that a special capital improvement fund will be established for the receipt and expenditure of all revenues from this additional real estate excise tax; and that Mason County agrees to comply with all requirements set forth in RCW 82.46 for the collection and use of this tax.

APPROVED this 20th day of November 2001.

BOARD OF COUNTY COMMISSIONERS

Herb Baze, Chairperson

Johnson Commissioner

Bob Holter, Commissioner

ATTEST:

Rebecca S. Rogers, Clerk of the Board

TO/FORM:

Michael Clift, Chief Deputy Prosecutor

C: Treasurer, Auditor, Budget Director