

RESOLUTION NO. **15-15**  
A RESOLUTION AMENDING RESOLUTION NO. 12-93 EXPANDING THE USE OF  
REAL ESTATE EXCISE TAX (REET 1)

WHEREAS, RCW 82.46.010 authorizes Mason County to impose an 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;

WHEREAS, RCW 82.46.010 states that the county must identify in the adopted budget the capital projects funded in whole or in part from the proceeds of this tax and the capital projects must be specified in a capital facilities plan element of a comprehensive plan;

WHEREAS, the Board of County Commissioners imposed an 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 March 1, 1993;

WHEREAS, RCW 82.46.010 was amended in 2011 expanding the uses of the real estate excise tax for the period of July 22, 2011 until December 31, 2016 allowing a county to use the greater of one hundred thousand dollars or thirty-five percent of available funds from this tax, but not to exceed one million dollars per year, for the operations and maintenance of existing capital projects as defined in RCW 82.46.010 (6).

NOW THEREFORE BE IT RESOLVED, that the Board of Mason County Commissioners do hereby expand the uses of the real estate excise tax as allowed in RCW 82.46.010 (7) and stated above, effective this date.

APPROVED THIS **14<sup>th</sup>** DAY OF **April**, 2015.

BOARD OF COUNTY COMMISSIONERS  
MASON COUNTY, WASHINGTON

ATTEST:

  
Julie Almanzor, Clerk of the Board

  
Randy Neatherlin, Chair

APPROVED AS TO FORM:

  
Tim Whitehead, Chief DPA

  
Tim Sheldon, Commissioner

  
Terri Jeffreys, Commissioner