

**TITLE III
REVENUE AND FINANCE**

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Chapter 3.01
Sales Tax¹

Sections:

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- 3.01.020** **Rate of Tax**
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- 3.01.040** **Credit Against Tax**
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- 3.01.060** **Violation**
- 3.01.070** **Effective Date**

3.01.010 **Definitions**

There is hereby imposed a sales or use tax, as the case may be, upon every taxable event, as defined in section 3, chapter 94, Laws of 1970, First Extraordinary Session, occurring within Island County. 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., August 17, 1970, vol. 13, p. 344)

3.01.020 **Rate of Tax**

The rate of the tax imposed by 3.01.010 shall be 1/2 of 1 percent (.005) of the selling price or value of the article used, as the case may be.

(Ord., August 17, 1970, vol. 13, p. 344)

¹ For the statutory provisions regarding the imposition of a sales tax by counties, see RCW 82.14.

3.01.030 Administration and Collection of Tax

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of section 6, chapter 94, Laws of 1970, First Extraordinary Session.

(Ord., August 17, 1970, vol. 13, p. 344)

3.01.040 Credit Against Tax

There shall be allowed against the tax imposed by this chapter a credit for the full amount of any city sales or use tax imposed upon the same taxable event, as defined in section 3, chapter 94, Laws of 1970, First Extraordinary Session, upon which a tax is imposed by this ordinance.

(Ord., August 17, 1970, vol. 13, p. 344)

3.01.050 Inspection of Records

The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records by the Department of Revenue pursuant to RCW 82.32.330.

(Ord., August 17, 1970, vol. 13, p. 344)

3.01.060 Violation

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

(Ord., August 17, 1970, vol. 13, p. 344)

3.01.070 Effective Date

This chapter shall take effect October 1, 1970.

(Ord., August 17, 1970, vol. 13, p. 344)

**Chapter 3.02
Additional Sales or Use Tax**

Sections:

- 3.02.010 Imposition of Sales or Use Tax**
- 3.02.020 Rate of Tax Imposed**
- 3.02.030 Administration and Collection of Tax**
- 3.02.040 Credit Provision**
- 3.02.050 Inspection of Records**
- 3.02.060 Authorizing Execution of Contract for Administration**
- 3.02.070 Referendum Procedure**
- 3.02.080 Violation/Penalty**
- 3.02.090 Effective Date**
- 3.02.100 Severability**

3.02.010 Imposition of Sales or Use Tax

There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.020 occurring within the County of Island. 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. The sales and use tax imposed under this ordinance shall be in addition to that sales and use tax imposed under section 3.01 as authorized by RCW 82. 14.030(1).

(Ord. CC-85-02, October 28, 1985, vol. 24, p. 480)

3.02.020 Rate of Tax Imposed

The rate of the tax imposed by section 3.02.010 shall be 1/2 of 1 percent (.005) of the selling price (in case of the sales tax) or value of the article used (in the case of the use tax). If the

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3.02.020

sales or use tax imposed under this ordinance is equal to or greater than the rates imposed under RCW 82.14.030(2) by any city and/or town within the county, the county shall receive 15 percent (15%) of the city and/or town tax. If the rate provided in this ordinance, as hereafter amended, is less than the rate imposed under RCW 82.14.030(2) by any city or town within the county, the county shall receive that amount of revenue from such city or town tax equal to 15 percent (15%) of the rate of tax imposed by the county under this ordinance.

(Ord. CC-85-02, October 28, 1985, vol. 24, p. 480)

3.02.030 Administration and Collection of Tax

The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050.

(Ord. CC-85-02, October 28, 1985, vol. 24, p. 480)

3.02.040 Credit Provision

There shall be allowed against the tax imposed by this ordinance a credit for the full amount of any city and/or town sales or use tax imposed under RCW 82.14.030(2) upon the same taxable event, up to the amount of tax imposed by the county hereunder.

(Ord. CC-85-2, October 28, 1985, vol. 24, p. 480)

3.02.050 Inspection of Records

The County of Island hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records by the Department of Revenue, pursuant to RCW 82.32.330.

(Ord. CC- 85-02, October 28, 1985, vol. 24, p. 480)

3.02.060 Authorizing Execution of Contract for Administration

The chairman of the Board of County Commissioners of Island County, or a majority of the board, is hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax.

(Ord. CC-85-02, October 28, 1985, vol. 24, p. 480)

3.02.070 Referendum Procedure

This ordinance shall be subject to the referendum procedure set forth in RCW 82.14.036. The Island County Auditor is the designated filing officer.

(Ord. CC-85-02, October 28, 1985, vol. 24, p. 480)

3.02.080 Violation/Penalty

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

(Ord. CC-85-02, October 28, 1985, vol. 24, p. 480)

3.02.090 Effective Date

This ordinance shall take effect January 1, 1986.

(Ord. CC-85-02, October 28, 1985, vol. 24, p. 480)

3.02.100 Severability

If any part or provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.

(Ord. CC-85-02, October 28, 1985, vol. 24, p. 480)

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**Chapter 3.02A
Criminal Justice Sales or Use Tax**

Sections:

- 3.02A.010 Imposition of Sales or Use Tax**
- 3.02A.020 Rate of Tax Imposed**
- 3.02A.030 Administration and Collection of Tax**
- 3.02A.040 Distribution Divided Between County and Cities**
- 3.02A.050 Use of Tax**
- 3.02A.060 Inspection of Records**
- 3.02A.070 Authorizing Execution of Contract for Administration**
- 3.02A.080 Referendum Procedure**
- 3.02A.090 Violation/Penalty**
- 3.02A.100 Effective Date**
- 3.02A.110 Severability**

3.02A.010 Imposition of Sales or Use Tax

There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.340, upon every taxable event occurring within the County of Island. 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. The sales and use tax imposed under this ordinance shall be in addition to those sales and use taxes imposed under chapters 3.01 and 3.02 ICC.

(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.020 Rate of Tax Imposed

The rate of the tax imposed by section 3.02A.010 shall be one tenth (1/10th) of one percent (.001) of the selling price (in the case of the sales tax) or value of the article used (in the case of the use tax).

(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.030 Administration and Collection of Tax

The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050.

(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.040 Distribution Divided Between County and Cities

When distributing monies collected under this section, the state treasurer shall distribute ten percent (10%) of the monies to the County of Island. The remainder of the monies collected under this ordinance shall be distributed to the County of Island, the Cities of Oak Harbor and Langley, and the Town of Coupeville, ratably based on population as last determined by the Office of Financial Management. In making the distribution based on population, the county shall receive that proportion that the unincorporated population of the county bears to the total population of the county and city or town shall receive that proportion the city or town incorporated population bears to the total county population.

(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.050 Use of Tax

Monies received from this tax shall be used by Island County, the cities of Oak Harbor and Langley, and the Town of Coupeville exclusively for criminal justice purposes as defined in RCW 82.14.340 and shall not be used to replace or supplant existing funding.

(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.060 Inspection of Records

The County of Island hereby consents to the inspection of such records as are necessary to qualify the county by the Department of Revenue, pursuant to RCW 82.32.330.

(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.070 Authorizing Execution of Contract for Administration

The chairman of the Board of County Commissioners of Island County, or a majority of the Board, is hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax.

(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.080 Referendum Procedure

This ordinance shall be subject to the referendum procedure set forth in RCW 82.14.036. The Island County Auditor is the designated filing officer.

(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.090 Violation/Penalty

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.100 Effective Date

This ordinance shall take effect November 1, 1993.
(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

3.02A.110 Severability

If any part or provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.
(Ord. C-76-93, August 23, 1993, effective November 1, 1993, vol. 36, p. 123)

**Chapter 3.02B
Juvenile Detention Facility Sales or Use Tax**

Sections:

- 3.02B.010 Imposition of Sales or Use Tax**
- 3.02B.020 Rate of Tax Imposed**
- 3.02B.030 Administration and Collection of Tax**
- 3.02B.040 Use of Tax**
- 3.02B.050 Inspection of Records**
- 3.02B.060 Authorizing Execution of Contract for Administration**
- 3.02B.070 Violation/Penalty**
- 3.02B.080 Effective Date**
- 3.02B.090 Severability**

3.02B.010 Imposition of Sales or Use Tax

There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.350, upon every taxable event occurring within the County of Island. 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. The sales and use tax imposed under this ordinance shall be in addition to those sales and use taxes imposed under chapters 3.01, 3.02, and 3.02A ICC.
(Ord. C-106-98, September 14, 1998, vol. 42, p. 424, approved at election November 3, 1998)

3.02B.020

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3.02B.020 Rate of Tax Imposed

The rate of the tax imposed by section 3.02B.010 shall be one tenth (1/10th) of one percent (.001) of the selling price (in the case of the sales tax) or value of the article used (in the case of the use tax).

(Ord. C-106-98, September 14, 1998, vol. 42, p. 424, approved at election November 3, 1998)

3.02B.030 Administration and Collection of Tax

The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050.

(Ord. C-106-98, September 14, 1998, vol. 42, p. 424, approved at election November 3, 1998)

3.02B.040 Use of Tax

Monies received from this tax shall be used by Island County solely for providing funds for costs associated with financing, design, acquisition, construction, equipping, operating, maintaining, remodeling, repairing, re-equipping, and improvement of an Island County Juvenile Detention Facility.

(Ord. C-106-98, September 14, 1998, vol. 42, p. 424, approved at election November 3, 1998)

3.02B.050 Inspection of Records

The County of Island hereby consents to the inspection of such records as are necessary to qualify the county by the Department of Revenue, pursuant to RCW 82.32.330.

(Ord. C-106-98, September 14, 1998, vol. 42, p. 424, approved at election November 3, 1998)

3.02B.060 Authorizing Execution of Contract for Administration

The chairman of the Board of County Commissioners of Island County, or a majority of the Board, is hereby authorized to enter into a contract with the Department of Revenue for the administration of this tax.

(Ord. C-106-98, September 14, 1998, vol. 42, p. 424, approved at election November 3, 1998)

3.02B.070 Violation/Penalty

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

(Ord. C-106-98, September 14, 1998, vol. 42, p. 424, approved at election November 3, 1998)

3.02B.080 Effective Date

This ordinance shall take effect on the first day of the month which begins forty-five (45) days or more after notice to the Department of Revenue of the certification of the election results approving imposition of this tax by the voters of Island County.

(Ord. C-106-98, September 14, 1998, vol. 42, p. 424, approved at election November 3, 1998)

3.02B.090 Severability

If any part or provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.

(Ord. C-106-98, September 14, 1998, vol. 42, p. 424, approved at election November 3, 1998)

Chapter 3.02C

Rural County Sales or Use Tax for Public Facilities

Sections:

- 3.02C.010 Imposition of Sales or Use Tax**
- 3.02C.020 Rate of Tax Imposed – Deduction from other Tax**
- 3.02C.030 Administration and Collection of Tax**
- 3.02C.040 Use of Tax -- Consultation -- Annual Report to State Auditor**
- 3.02C.050 Inspection of Records**
- 3.02C.060 Violation/Penalty**
- 3.02C.070 Effective Date – Twenty Five Year Length of Tax**
- 3.02C.080 Severability**

3.02C.010 Imposition of Sales or Use Tax

There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.370, upon every taxable event occurring within the County of Island. 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. The sales and use tax imposed under this ordinance shall be in addition to those sales and use taxes imposed under chapters 3.01, 3.02, and 3.02A, 3.02B ICC.

(Ord. C-50-02, July 8, 2002, vol. 46, p. 262)

3.02C.020 Rate of Tax Imposed – Deduction from other Tax

The rate of the tax imposed by section 3.02C.010 shall be 0.09 percent of the selling price (in the case of the sales tax) or value of the article used (in the case of the use tax). This tax imposed shall be deducted from the amount of tax otherwise required to be collected or paid over to the Department of Revenue under chapter 82.08 or 82.12 RCW.

(Ord. C-50-02, July 8, 2002, vol. 46, p. 262; amended by Ord. C-66-07, June 25, 2007, vol. 2007, p. 195)

3.02C.030 Administration and Collection of Tax

The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050 and the Department of Revenue shall do so at no cost to the county.

(Ord. C-50-02, July 8, 2002, vol. 46, p. 262)

3.02C.040 Use of Tax - Consultation - Annual Report to State Auditor

- A. Use of Tax Funds. Moneys received from this tax shall only be used by Island County for the purposes of: (1) financing public facilities serving economic development purposes; and/or (2) financing personnel working in economic development offices. The public facility must be listed as an item in the officially adopted Island County overall economic development plan, or the economic development section of Island County's comprehensive plan, or the comprehensive plan of a city or town located within Island County. For the purposes of this section, (i) "public facilities" means bridges, roads, domestic and industrial water facilities, sanitary sewer facilities, earth stabilization, storm sewer facilities, railroad, electricity, natural gas, buildings, structures, telecommunications infrastructure, transportation infrastructure, or commercial infrastructure, and port facilities in the state of Washington (provided that "public facilities" does not include new projects for justice system facilities); (ii) "economic development purposes" means those purposes which facilitate the creation or retention of businesses and jobs in a county; and (iii) "economic development office" means an Island County government office, port district, or an associate development organization as defined in RCW 43.330.010, which promotes economic development purposes.
- B. Consultation. In implementing this section, Island County shall consult with cities, towns, and port districts located within the county and the Island County Economic Development Council to ensure that the expenditure meets the state legislative goals to promote the creation, attraction, expansion, and retention of businesses and provide for family wage jobs and meets the requirements of subsection A. above.
- C. Annual Report to State Auditor. Island County shall report to the office of the state auditor by May 29th each year: (i) a list of new projects funded by these tax revenues begun during the prior fiscal year, showing that the county has used the funds for those projects consistent with the state legislative goals to promote the creation, attraction, expansion, and retention of businesses and provide for family wage jobs and consistent with the

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requirements of subsection A. above; and (ii) expenditures made during the prior fiscal year on projects begun in an earlier year.

(Ord. C-50-02, July 8, 2002, vol. 46, p. 262; amended by Ord. C-102-05, October 3, 2005, vol. 2005, p. 309 ; amended by Ord. C-66-07, June 25, 2007, vol. 2007, p. 195; amended by Ord. C-94-07, September 17, 2007, vol. 2007, p. 281)

3.02C.050 Inspection of Records

The County of Island hereby consents to the inspection of such records as are necessary to qualify the county by the Department of Revenue, pursuant to RCW 82.32.330.

(Ord. C-50-02, July 8, 2002, vol. 46, p. 262)

3.02C.060 Violation/Penalty

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

(Ord. C-50-02, July 8, 2002, vol. 46, p. 262)

3.02C.070 Effective Date – Twenty Five Year Length of Tax

This ordinance shall take effect on the first day of the month which begins thirty (30) days or more after notice to the Department of Revenue of the adoption of this tax. This tax shall be collected for twenty-five (25) years from the date this tax was first imposed.

(Ord. C-50-02, July 8, 2002, vol. 46, p. 262)

3.02C.080 Severability

If any part or provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.

(Ord. C-50-02, July 8, 2002, vol. 46, p. 262)

Chapter 3.02D

Sales And Use Tax For Chemical Dependency Or Mental Health Treatment Services And Therapeutic Courts

Sections:

- 3.02D.010 Imposition of Sales or Use Tax**
- 3.02D.020 Rate of Tax Imposed**
- 3.02D.030 Administration and Collection of Tax**
- 3.02D.040 Use of Tax**
- 3.02D.050 Inspection of Records**
- 3.02D.060 Violation/Penalty**
- 3.02D.070 Effective Date**
- 3.02D.080 Severability**

3.02D.010 Imposition of Sales or Use Tax

There is hereby imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.460, upon every taxable event occurring within the County of Island. 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. The sales and use tax imposed under this ordinance shall be in addition to those sales and use taxes imposed under chapters 3.01, 3.02, 3.02A, 3.02B, and 3.02C ICC.

(Ord. C-78-07, August 6, 2007, vol. 2007, p. 245)

3.02D.020 Rate of Tax Imposed

The rate of the tax imposed by section 3.02D.010 shall be 0.1 percent of the selling price (in the case of the sales tax) or value of the article used (in the case of the use tax).

(Ord. C-78-07, August 6, 2007, vol. 2007, p. 245)

3.02D.030 Administration and Collection of Tax

The administration and collection of tax imposed by this ordinance shall be in accordance with the provisions of RCW 82.14.050 and the department of revenue shall do so at no cost to the county.

(Ord. C-78-07, August 6, 2007, vol. 2007, p. 245)

3.02D.040 Use of Tax

Moneys received from this tax shall only be used by Island County for the purpose of providing new or expanded chemical dependency or mental health treatment services and for the operation of new or expanded therapeutic court programs. Moneys collected under this section shall not be used to supplant funding existing prior to the effective date of this ordinance.

(Ord. C-78-07, August 6, 2007, vol. 2007, p. 245)

3.02D.050 Inspection of Records

The County of Island hereby consents to the inspection of such records as are necessary to qualify the county by the Department of Revenue, pursuant to RCW 82.32.330.

(Ord. C-78-07, August 6, 2007, vol. 2007, p. 245)

3.02D.060 Violation/Penalty

Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this chapter or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this chapter shall be guilty of a misdemeanor.

(Ord. C-78-07, August 6, 2007, vol. 2007, p. 245)

3.02D.070 Effective Date

This ordinance shall take effect no sooner than seventy-five days after the Department of Revenue receives notice of the change and only on the first day of January, April, July, or October.

(Ord. C-78-07, August 6, 2007, vol. 2007, p. 245; amended by Ord. C-95-07, September 24, 2007, vol. 2007, p. 295)

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MENTAL HEALTH TREATMENT SERVICES AND
THERAPEUTIC COURTS**

3.02D.080

3.02D.080 Severability

If any part or provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provisions to other persons or circumstances is not affected.

(Ord. C-78-07, August 6, 2007, vol. 2007, p. 245)

**Chapter 3.03
Timber Tax**

Sections:

- 3.03.010 Imposition of Timber Tax**
- 3.03.020 Calculation of Tax**
- 3.03.030 Administration and Collection of Tax**
- 3.03.040 County Timber Tax Account**
- 3.03.050 Contract with Department of Revenue for Administration and Collection of Tax**
- 3.03.060 Availability of Information to Department of Revenue and County**
- 3.03.070 Severability**

3.03.010 Imposition of Timber Tax

There is hereby imposed and shall be collected, on and after October 1, 1984, an excise tax on every person in the County of Island engaging in business as a harvester, as defined by RCW 84.33.035, of timber on private lands, and on and after January 1, 2005, an excise tax on every person in the County of Island engaging in business as a harvester, as defined by RCW 84.33.035, of timber on public lands. 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 84.33.086.

(Ord. CC- 84-01, September 24, 1984, vol. 23, p. 23; amended by Ord. C-90-04, December 6, 2004, vol. 2004, p. 343, effective January 1, 2005)

3.03.020 Calculation of Tax

The tax shall be equal to the stumpage value of the timber as defined in RCW 84.33.035, harvested from privately owned land within the county, multiplied by a rate of 4 percent (4%), and harvested from publicly owned land within the county, multiplied by the following rates:

3.03.020

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- (a) For timber harvested January 1, 2005, through December 31, 2005, 1.2 percent;
- (b) For timber harvested January 1, 2006, through December 31, 2006, 1.5 percent;
- (c) For timber harvested January 1, 2007, through December 31, 2007, 1.8 percent;
- (d) For timber harvested January 1, 2008, through December 31, 2008, 2.1 percent;
- (e) For timber harvested January 1, 2009, through December 31, 2009, 2.4 percent;
- (f) For timber harvested January 1, 2010, through December 31, 2010, 2.7 percent;
- (g) For timber harvested January 1, 2011, through December 31, 2011, 3.1 percent;
- (h) For timber harvested January 1, 2012, through December 31, 2012, 3.4 percent;
- (i) For timber harvested January 1, 2013, through December 31, 2013, 3.7 percent; and
- (j) For timber harvested January 1, 2014, and thereafter, 4.0 percent.

Any harvester, as defined in RCW 84.33.035, incurring less than fifty dollars (\$50.00) tax liability in any calendar quarter is excused from the payment of the tax imposed by section 3.03.010, but may be required by the Department of Revenue to file a return even though no tax may be due.

(Ord. CC-84-01, September 24, 1984, vol. 23, p. 23; amended by Ord. C-90-04, December 6, 2004, vol. 2004, p. 343, effective January 1, 2005)

3.03.030 Administration and Collection of Tax

The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of RCW chapter 84.33 and all sections of chapter 82.32 RCW (as now existing or hereafter amended), except RCW 82.32.045 and 82.32.270, shall apply with reference to the taxes imposed under this ordinance.

(Ord. CC-84-01, September 24, 1984, vol. 23, p. 23; amended by Ord. C-90-04, December 6, 2004, vol. 2004, p. 343, effective January 1, 2005)

3.03.040 County Timber Tax Account

There is hereby created a county timber tax account for deposit of monies distributed to the County of Island as provided by RCW 84.33.081(1).

(Ord. CC-84-01, September 24, 1984, vol. 23, p. 23; amended by Ord. C-90-04, December 6, 2004, vol. 2004, p. 343, effective January 1, 2005)

3.03.050 Contract with Department of Revenue for Administration and Collection of Tax

The County of Island is authorized to contract with the Department of Revenue (prior to the effective date of this ordinance) for the administration and collection of the tax imposed by section 3.03.010, and to provide in such agreement for payment of the costs of collection and administration incurred by the Department of Revenue as directed by RCW 84.33.081. The prosecuting attorney of the county shall first approve the form and content of said contract.

(Ord. CC-84-01, September 24, 1984, vol. 23, p. 23; amended by Ord. C-90-04, December 6, 2004, vol. 2004, p. 343, effective January 1, 2005)

3.03.060 Availability of Information to Department of Revenue and County

The County hereby agrees to give the Department of Revenue such facts and information and to permit the department to inspect its records in connection with the imposition, collection, and administration of the tax imposed by section 3.03.010 as may be necessary to permit the county to obtain facts and information from, and inspect the records of, the Department of Revenue to facilitate the administration of the tax and ensure the correct distribution of its proceeds as provided by RCW chapter 84.33.

(Ord. CC-84-01, September 24, 1984, vol. 23, p. 23; amended by Ord. C-90-04, December 6, 2004, vol. 2004, p. 343, effective January 1, 2005)

3.03.070 Severability

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

(Ord. CC-84-01, September 24, 1984, vol. 23, p. 23, effective January 1, 2005)

Chapter 3.04

Real Estate Excise Tax

(Chapter 3.04, Real Estate Excise Tax, Ord., April 29, 1968, vol. 13, p. 44, repealed by Ord. CC-82-02, August 16, 1982, vol. 20, p. 249)

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**Chapter 3.04A
Real Estate Excise Tax**

Sections:

- 3.04A.010 Imposition of Real Estate Excise Tax**
- 3.04A.020 Taxable Events**
- 3.04A.030 Consistency with State Tax**
- 3.04A.040 Distribution of Tax Proceeds and Limiting the Use Thereof**
- 3.04A.050 Seller's Obligation**
- 3.04A.060 Lien Provisions**
- 3.04A.070 Notation of Payment**
- 3.04A.080 Date Payable**
- 3.04A.090 Excessive and Improper Payments**
- 3.04A.100 Severability**
- 3.04A.110 Effective Date**

3.04A.010 Imposition of Real Estate Excise Tax

There is hereby imposed a tax of 1/4 of 1 percent (.0025) of the selling price on each sale of real property within the unincorporated areas of Island County, Washington.
(Ord. CC-82-02, August 16, 1982, vol. 20, p. 249)

3.04A.020 Taxable Events

Taxes imposed herein 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 unincorporated areas of Island County.
(Ord. CC-82-02, August 16, 1982, vol. 20, p. 249)

3.04A.030 Consistency With State Tax

The taxes imposed herein 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 ordinance, shall apply as though fully set forth herein.

(Ord. CC-82-02, August 16, 1982, vol. 20, p. 249)

3.04A.040 Distribution of Tax Proceeds and Limiting the Use Thereof

- A. The county treasurer shall place 1 percent (1%) of the proceeds of the taxes imposed herein in the county current expense fund to defray costs of collection.
- B. The remaining proceeds from the county taxes imposed herein shall be placed in a county capital improvements fund, to be known as the "Capital Improvement Fund," to be used by Island County for local capital improvements. After April 30, 1992, revenues generated from this tax shall be used solely for financing capital projects specified in the capital facilities plan element of the Island County Comprehensive Plan and/or for financing housing relocation assistance under RCW 59.18.440 and 59.18.450. "Capital projects" eligible for financing with these tax revenues are only those categories of public works projects described in RCW 82.46.010(6). However, revenues (a) pledged by Island County to debt-retirement prior to April 30, 1992 may continue to be used for that purpose until the original debt for which the revenues were pledged is retired, or (b) committed prior to April 30, 1992 by Island County to a capital project may continue to be used for that purpose until the project is completed. The proceeds of this tax are intended to be in addition to other funds that may be reasonably available for such capital projects.
- C. The Board of County Commissioners shall identify in the adopted annual budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section.
- D. This section shall not limit the existing authority of Island County to impose special assessments on property benefited thereby in the manner prescribed by law.

(Ord. CC-82-02, August 16, 1982, vol. 20, p. 249; amended by Ord. C-128-91, September 9, 1991, vol. 33, p. 80; amended by Ord. C-98-92, November 16, 1992, vol. 34, p. 454)

3.04A.050 Seller's Obligation

The taxes imposed herein 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. CC-82-02, August 16, 1982, vol. 20, p. 249)

3.04A.060 Lien Provisions

The taxes imposed herein 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. Resorting to one course of enforcement is not an election not to pursue the other.

(Ord. CC-82-02, August 16, 1982, vol. 20, p. 249)

3.04A.070 Notation of Payment

The taxes imposed herein shall be paid to and collected by the treasurer of the county within which is located the real property which was sold. The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording, or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the county treasurer for the payment of the tax imposed herein shall be evidence of the satisfaction of the lien imposed in ICC 3.04A.060 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. CC-82-02, August 16, 1982, vol. 20, p. 249)

3.04A.080 Date Payable

The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within thirty (30) days thereafter, shall bear interest at the rate of 1 percent (1%) per month from the time of sale until the date of payment.

(Ord. CC-82-02, August 16, 1982, vol. 20, p. 249)

3.04A.090 Excessive and Improper Payments

If, upon written application by a taxpayer to the county treasurer for a refund, it appears a tax has been paid in excess of the amount actually due or upon a sale or other transfer declared to be

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exempt, such excess amount or improper payment shall be refunded by the county treasurer to the taxpayer; provided, that no refund shall be made unless the state has first authorized the refund of an excessive amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation.

(Ord. CC-82-02, August 16, 1982, vol. 20, p. 249)

3.04A.100 Severability

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

(Ord. CC-82-02, August 16, 1982, vol. 20, p. 249)

3.04A.110 Effective Date

This ordinance shall take effect on October 1, 1982.

(Ord. CC-82-02, August 16, 1982, vol. 20, p. 249)

Chapter 3.04B

Additional Real Estate Excise Tax

Sections:

- 3.04B.010 Imposition of Additional Real Estate Excise Tax**
- 3.04B.020 Taxable Events**
- 3.04B.030 Consistency with State Tax**
- 3.04B.040 Distribution of Tax Proceeds and Limiting the Use Thereof**
- 3.04B.050 Seller's Obligation**
- 3.04B.060 Lien Provisions**
- 3.04B.070 Notation of Payment**
- 3.04B.080 Date Payable**

3.04B.010

REVENUE AND FINANCE

3.04B.090 Excessive and Improper Payments

3.04B.100 Severability

3.04B.110 Effective Date

3.04B.010 Imposition of Additional Real Estate Excise Tax

There is hereby imposed an additional tax of 1/4 of 1 percent (.0025) of the selling price on each sale of real property within the unincorporated areas of Island County, Washington.

(Ord. C-128-91, September 9, 1991, vol. 33, p. 80)

3.04B.020 Taxable Events

Taxes imposed herein 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 unincorporated areas of Island County.

(Ord. C-128-91, September 9, 1991, vol. 33, p. 80)

3.04B.030 Consistency With State Tax

The taxes imposed herein 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 ordinance, shall apply as though fully set forth herein.

(Ord. C-128-91, September 9, 1991, vol. 33, p. 80)

3.04B.040 Distribution of Tax Proceeds and Limiting the Use Thereof

- A. The county treasurer shall place 1 percent (1%) of the proceeds of the taxes imposed herein in the county current expense fund to defray costs of collection.
- B. The remaining proceeds from the county taxes imposed herein shall be placed in a separate county capital projects fund, to be known as the "Capital Facilities Fund," to be used by Island County solely for financing capital projects specified in the capital facilities plan element of the Island County Comprehensive Plan adopted pursuant to RCW 36.70A.040(1) and 36.70A.070(3) (Growth Management Act). "Capital projects" eligible for financing with these tax revenues are only those categories of public works projects described in RCW 82.46.035(5). However, revenues (a) pledged prior to March 1, 1992, by Island County to debt retirement may continue to be used for that purpose until the

ADDITIONAL REAL ESTATE EXCISE TAX

3.04B.040

original debt for which the revenues were pledged is retired, or (b) committed prior to March 1, 1992, by Island County to a project may continue to be used for that purpose until the project is completed. The proceeds of this tax are intended to be in addition to other funds that may be reasonably available for such capital projects.

- C. The Board of County Commissioners shall identify in the adopted annual budget the capital projects funded in whole or in part from the proceeds of the tax authorized in this section.
- D. This section shall not limit the existing authority of Island County to impose special assessments on property benefited thereby in the manner prescribed by law.

(Ord. C-128-91, September 9, 1991, vol. 33, p. 80; amended by Ord. C-98-92, November 16, 1992, vol. 34, p. 454)

3.04B.050 Seller's Obligation

The taxes imposed herein 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. C-128-91, September 9, 1991, vol. 33, p. 80)

3.04B.060 Lien Provisions

The taxes imposed herein 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. Resorting to one course of enforcement is not an election not to pursue the other.

(Ord. C-128-91, September 9, 1991, vol. 33, p. 80)

3.04B.070 Notation of Payment

The taxes imposed herein shall be paid to and collected by the treasurer of the county within which the real property which was sold is located. The county treasurer shall cause a stamp evidencing satisfaction of the lien to be affixed to the instrument of sale or conveyance prior to its recording, or to the real estate excise tax affidavit in the case of used mobile home sales. A receipt issued by the county treasurer for the payment of the tax imposed herein shall be evidence of the satisfaction of the lien imposed in ICC 3.04B.060 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. C-128-91, September 9, 1991, vol. 33, p. 80)

3.04B.080

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3.04B.080 Date Payable

The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within thirty (30) days thereafter, shall bear interest at the rate of 1 percent (1%) per month from the time of sale until the date of payment.

(Ord. C-128-91, September 9, 1991, vol. 33, p. 80)

3.04B.090 Excessive and Improper Payments

If, upon written application by a taxpayer to the county treasurer for a refund, it appears a tax has been paid in excess of the amount actually due or upon a sale or other transfer declared to be exempt, such excess amount or improper payment shall be refunded by the county treasurer to the taxpayer; provided, that no refund shall be made unless the state has first authorized the refund of an excessive amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation.

(Ord. C-128-91, September 9, 1991, vol. 33, p. 80)

3.04B.100 Severability

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances is not affected.

(Ord. C-128-91, September 9, 1991, vol. 33, p. 80)

3.04B.110 Effective Date

This ordinance shall take effect on October 1, 1991.

(Ord. C-128-91, September 9, 1991, vol. 33, p. 80)

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**Chapter 3.05
Leasehold Excise Tax**

Sections:

- 3.05.010** **Definitions**
- 3.05.020** **Rate of Tax**
- 3.05.030** **Credit Against Tax**
- 3.05.040** **Administration and Collection of Tax**
- 3.05.050** **Exemptions From Tax**
- 3.05.060** **Inspection of Records**
- 3.05.070** **Contract for Administration and Collection of Tax**
- 3.05.080** **Severance**
- 3.05.090** **Violation**
- 3.05.100** **Effective Date**

3.05.010 **Definitions**

There is hereby levied and shall be collected, a leasehold excise tax on and after January 1, 1976, upon the act or privilege of occupying or using publicly-owned real or personal property within the County of Island through a "leasehold interest," as defined by section 2, chapter 61, Laws of 1975-76, Second Extraordinary Session (hereafter 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 section 5 of the State Act.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

3.05.020 Rate of Tax

The rate of the tax imposed by section 1 shall be 6 percent (6%) of the taxable rent (as defined by section 2 of the State Act); provided that the following credits shall be allowed in determining the tax payable:

- A. 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 re-negotiated (as defined by section 2 of the State Act) since that date, and excluding from such credit:
 - 1. Any leasehold interest arising out of any lease of property covered by the provisions of RCW 28B.20.397; and
 - 2. Any lease or agreement, including options to renew, which extends beyond January 1, 1985, as follows:

With respect to taxes due in calendar year 1976, a credit equal to 80 percent (80%) of the tax produced by the above rate;

With respect to taxes due in calendar year 1977, a credit equal to 60 percent (60%) of the tax produced by the above rate;

With respect to taxes due in calendar year 1978, a credit equal to 40 percent (40%) of the tax produced by the above rate;

With respect to taxes due in calendar year 1979, a credit equal to 20 percent (20%) of the tax produced by the above rate.

- B. With respect to a produce lease (as defined by section 2 of the State Act), a credit of 33 percent (33%) of the tax produced by the above rate.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

3.05.030 Credit Against Tax

There shall be allowed against the tax otherwise imposed by this ordinance a credit for the full amount of any leasehold excise tax authorized by section 4 of the State Act and imposed upon the same taxable event by any city or town.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

LEASEHOLD EXCISE TAX

3.05.040

3.05.040 Administration and Collection of Tax

The administration and collection of the tax imposed by this ordinance shall be in accordance with the provisions of the State Act.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

3.05.050 Exemptions From Tax

Leasehold interests exempted by section 13 of the State Act as it now exists or may hereafter be amended shall be exempt from the tax imposed pursuant to section 1 of this ordinance.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

3.05.060 Inspection of Records

The county hereby consents to the inspection of such records as are necessary to qualify the county for inspection of records by the Department of Revenue pursuant to RCW 82.32.330.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

3.05.070 Contract for Administration and Collection of Tax

The Island County Assessor 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 section 1; provided, that the prosecuting attorney shall first approve the form and content of said contract.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

3.05.080 Severance

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of the ordinance or the application of the provision to other persons or circumstances shall not be affected.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

3.05.090 Violation

Failure to pay the tax as herein provided is a misdemeanor and shall be punished accordingly. Each and every day that a tax due hereunder remains delinquent shall be considered a separate violation and will be chargeable as such.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

3.05.100 Effective Date

This chapter shall take effect April 24, 1976.

(Ord. A-1-76, April 19, 1976, vol. 16, p. 128)

**Chapter 3.06
Lodging Excise Tax**

Sections:

- 3.06.010 Tax Levy**
- 3.06.020 Special Fund Created**
- 3.06.030 Credit for City Tax**
- 3.06.040 Department of Revenue to Administer Tax**
- 3.06.050 Effective Date**
- 3.06.060 Lodging Tax Advisory Committee**
- 3.06.070 Severability**

3.06.010 Tax Levy

There is hereby levied and there shall be collected a special excise tax of 2 percent (2%) of the sale price or charge made for the furnishing of lodging by any hotel, rooming house, tourist court, motel, trailer camp, and the granting of any similar license to use real property, as distinguished from the renting or leasing of real property, within Island County; provided, that it shall be presumed that the occupancy of real property for a continuous period of one (1) month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

(Ord. C-82-01, March 22, 1982, vol. 20, p. 101)

3.06.020 Special Fund Created

A special fund in the treasury of the county, to be known as the "Public Facilities and/or Tourism Fund," is created. All monies received from this special excise tax shall be credited to this fund.

(Ord. C-82-01, March 22, 1982, vol. 20, p. 101)

3.06.030 Credit for City Tax

There shall be a credit against this county excise tax for the full amount of any city tax imposed pursuant to RCW chapter 67.28, upon the same taxable event.

(Ord. C-82-01, March 22, 1982, vol. 20, p. 101)

3.06.040 Department of Revenue to Administer Tax

Pursuant to RCW 67.28.200, the State Department of Revenue shall perform the collection of this tax on behalf of Island County at no cost to the county.

(Ord. C-82-01, March 22, 1982, vol. 20, p. 101)

3.06.050 Effective Date

This ordinance shall be effective on the 1st day of April, 1982, except that section 3.06.060 shall be effective upon adoption of this amendatory ordinance.

(Ord. C-82-01, March 22, 1982, vol. 20, p. 101; amended by Ord. C-156-98, December 14, 1998, vol. 43, p. 113)

3.06.060 Lodging Tax Advisory Committee

A. Committee Established. A thirteen (13) member Lodging Tax Advisory Committee is established. The committee shall be composed of:

1. six (6) members who are representatives of businesses required to collect the tax under this chapter;
2. six (6) members who are persons involved in activities authorized to be furnished by revenue received under this chapter; and
3. one (1) member who is the Chairperson of the Board of County Commissioners who shall also serve as the committee chair.

The committee members under 1 and 2 shall be appointed by majority vote of the Board of County Commissioners and persons eligible to be appointed under 1 shall not be appointed under 2. The Board will review committee membership annually and make changes as appropriate.

B. Committee Functions

1. At least forty-five (45) days before final action by the Board of County Commissioners the Lodging Tax Advisory Committee shall receive a proposal:
 - a) that there be an increase in the rate of the tax imposed in the county under chapter 67.28 RCW, or
 - b) who shall be recipients and the amounts to be distributed from the tax funds.

The committee shall review and comment to the Board of County Commissioners.

2. The committee review and comment to the Board shall include an analysis of the extent to which the proposal will accommodate activities for tourists and tourism and the extent to which the proposal will affect the long-term stability of the Public Facilities and/or Tourism Fund. The committee shall submit comments to the Board

3.06.060

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within forty-five (45) days of receiving the proposal but failure of the committee to comment after the forty-five (45) days has expired will not prevent the Board from acting on the proposal.

- 3. The committee shall comply with the Open Public Meetings Act, chapter 42.30 RCW.

(Ord. C-156-98, December 14, 1998, vol. 43, p. 113)

3.06.070 Severability

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or the application of the provision to other persons or circumstances is not affected.

(Ord. C-82-01, March 22, 1982, vol. 20, p. 101)

Chapter 3.06A

Additional Lodging Excise Tax for Tourism Promotion

Sections:

- 3.06A.010 Tax Levy**
- 3.06A.020 Definitions**
- 3.06A.030 Relationship to Other Taxes**
- 3.06A.040 Special Fund Created**
- 3.06A.050 Credit for City Tax**
- 3.06A.060 Administration**
- 3.06A.070 Penalty for Violations**
- 3.06A.080 Severability**
- 3.06A.090 Effective Date**

3.06A.010 Tax Levy

Pursuant to RCW 67.28.181, there is hereby levied a special excise tax of two percent (2%) 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, 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 (1) month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same.

(Ord. C-154-99, December 20, 1999, vol. 44, p. 229; re-enacted by Ord. C-120-00, December 11, 2000, vol. 45, p. 101)

**ADDITIONAL LODGING EXCISE TAX FOR
TOURISM PROMOTION**

3.06A.020

3.06A.020 Definitions

The definitions 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 in this chapter.

(Ord. C-154-99, December 20, 1999, vol. 44, p. 229; re-enacted by Ord. C-120-00, December 11, 2000, vol. 45, p. 101)

3.06A.030 Relationship to Other Taxes

The tax levied in this chapter shall be in addition to any license fee or any other tax imposed or levied under any law or any other ordinance of the county; provided that the rate of tax under ICC 3.06A.010 shall not exceed the lesser of two percent (2%) or a rate that, when combined with all other taxes imposed upon sales of lodging under chapter 67.28 RCW and chapters 36.100, 67.40, 82.08, and 82.14, equals twelve percent (12%).

(Ord. C-154-99, December 20, 1999, vol. 44, p. 229; re-enacted by Ord. C-120-00, December 11, 2000, vol. 45, p. 101)

3.06A.040 Special Fund Created

There is created a special fund with the Island County Treasurer entitled "Special Island County/Cities Joint Tourism Promotion Fund" and all taxes collected under this chapter shall be placed in this special fund to be used solely for the purpose of paying all or any part of the cost of tourist promotion, acquisition of tourism-related facilities, or operation of tourism-related facilities, or to pay for any other uses as authorized in Chapter 67.28 RCW, as now or hereafter amended.

(Ord. C-154-99, December 20, 1999, vol. 44, p. 229; re-enacted by Ord. C-120-00, December 11, 2000, vol. 45, p. 101)

3.06A.050 Credit for City Tax

There shall be a credit against this county excise tax for the full amount of any city tax imposed pursuant to the authorization of RCW 67.28.181 upon the same taxable event.

(Ord. C-154-99, December 20, 1999, vol. 44, p. 229; re-enacted by Ord. C-120-00, December 11, 2000, vol. 45, p. 101)

3.06A.060 Administration

For the purposes of the tax levied in this chapter:

- A. The Department of Revenue is designated as the agent of the county for the purposes of collection and administration of the tax.

3.06A.060

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- B. The administrative provisions contained in RCW 82.08.050 through 82.08.060 and in Chapter 82.32 RCW shall apply to administration and collection of the tax by the Department of Revenue.
- C. All rules and regulations adopted by the Department of Revenue for the administration of Chapter 82.08 RCW are adopted by reference.
- D. The Department of Revenue is authorized to prescribe and utilize such forms and reporting procedures as the Department may deem necessary and appropriate.

(Ord. C-154-99, December 20, 1999, vol. 44, p. 229; re-enacted by Ord. C-120-00, December 11, 2000, vol. 45, p. 101)

3.06A.070 Penalty for Violations

It is unlawful for any person, firm, or corporation to violate or fail to comply with any of the provisions of this chapter. Every person convicted of a violation of any provision of this chapter shall be punished by a fine in a sum not to exceed \$1,000.00 or by imprisonment for a term not to exceed ninety (90) days or by both such fine and imprisonment. Each day of violation shall be considered a separate offense.

(Ord. C-154-99, December 20, 1999, vol. 44, p. 229; re-enacted by Ord. C-120-00, December 11, 2000, vol. 45, p. 101)

3.06A.080 Severability

If any section, sentence, clause, or phrase of this ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this ordinance.

(Ord. C-154-99, December 20, 1999, vol. 44, p. 229; re-enacted by Ord. C-120-00, December 11, 2000, vol. 45, p. 101)

3.06A.090 Effective Date

This ordinance is effective December 31, 1999.

(Ord. C-154-99, December 20, 1999, vol. 44, p. 229; re-enacted by Ord. C-120-00, December 11, 2000, vol. 45, p. 101)

Chapter 3.07
Additional Real Estate Excise Tax

(Chapter 3.07, Additional Real Estate Excise Tax, Ord. CC-82- 03, August 16, 1982, vol. 20, p. 252; repealed, effective midnight, December 31, 1985, by Ord. CC-85-02, October 28, 1985, vol. 24, p. 480)

Chapter 3.08
Election Reserve Fund²

Section:

3.08.010 Establishment of Election Reserve Fund

3.08.010 Establishment of Election Reserve Fund

An election reserve fund is hereby authorized and established, effective January 1, 1964.
(Res., September 9, 1963, vol. 12, p. 218)

Chapter 3.12
Petty Cash Fund Established

(Chapter 3.12, Petty Cash Fund Established, Res. 540, April 29, 1968, vol. 13, p. 45, amended by Res. P-73-3, September 17, 1973, vol. 14, p. 408; repealed by Res. C-11-03 [PLG-002-03], February 10, 2003, vol. 47, p. 25)

² For statutory provisions regarding the election reserve fund, see RCW 36.33.200.

Chapter 3.16
Planning Commission and Building Department
Trust Fund

(Chapter 3.16, Planning Commission and Building Department Trust Fund, Res. 531, March 18, 1968, vol. 13, p. 29, amended by Res. P-73-2, September 17, 1973, vol. 14, p. 407; repealed by Res. C-11-03 [PLG-002-03], February 10, 2003, vol. 47, p. 25)

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Chapter 3.20

Island County Jail Commissary Fund

Sections:

- 3.20.010 Establishment of Jail Commissary Fund**
- 3.20.020 Funding of Commissary--Use of Proceeds**
- 3.20.030 Accounting**
- 3.20.040 Compliance with Other Laws**

3.20.010 Establishment of Jail Commissary Fund³

The Island County Sheriff is authorized to establish, maintain, and operate an Island County Jail Commissary in the Island County Jail to provide appropriate items to Island County Jail inmates.
(Res. C-59-85, December 9, 1985, vol. 25, p. 34)

3.20.020 Funding of Commissary--Use of Proceeds

- A. To provide funds for initial inventory to operate and maintain the jail commissary, the sheriff shall transfer the current inventory of the appropriate items he has on hand for sale and/or distribution to the jail inmates, in addition to the current monetary proceeds on hand from the previous sale of said items, to establish the "Island County Jail Commissary Fund."

³ For authority to establish a jail commissary, see Washington Administrative Code 289-22-200(1).

3.20.020

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- B. The sheriff shall open and maintain a bank account in the name of the Island County Jail Commissary Fund for the monetary proceeds of commissary sales. All future inventory for the Island County Jail Commissary shall be purchased exclusively from that fund. No funds from the jail budget or sheriff's budget, other than as set forth in paragraph A above, shall be used for the maintenance and operation (including inventory) of the jail commissary.
- C. All net proceeds from sales from the jail commissary store in excess of the cost of goods sold, plus any bank interest earned (less service charges) on proceeds deposited into the Island County Jail Commissary Fund, shall be maintained in the Island County Treasurer's Trust Fund. Said proceeds and interest shall be used exclusively for the costs of maintenance and operation of the commissary (including purchase of replacement and additional inventory) or Island County Jail prisoner welfare expenses.

(Res. C-59-85, December 9, 1985, vol. 25, p. 34; amended by Res. C-63-87, September 21, 1987, vol. 27, p. 237)

3.20.030 Accounting

- A. The sheriff shall supply the Island County Treasurer with the appropriate transmittal for the Island County Jail Commissary Fund.
- B. The sheriff shall keep books and records and follow accounting procedures satisfactory to the Washington State Auditor.
- C. The sheriff shall submit a compiled annual accounting of the Island County Jail Commissary Fund to the Board of Island County Commissioners, simultaneous with submission of his annual preliminary budget for the jail.

(Res. C-59-85, December 9, 1985, vol. 25, p. 34; amended by Res. C-63-87, September 21, 1987, vol. 27, p. 237)

3.20.040 Compliance with Other Laws

The sheriff, in the establishment, maintenance, and operation of the Island County Jail Commissary, shall comply with any applicable state laws, including tax laws and local ordinances.

(Res. C-59-85, December 9, 1985, vol. 25, p. 34)

**Chapter 3.22
Conservation Futures Fund**

Sections:

- 3.22.010 Conservation Futures Fund Created**
- 3.22.020 Conservation Futures Property Tax Levy Authorized**
- 3.22.030 Collection of Conservation Futures Property Tax Levy**
- 3.22.040 Severability**

3.22.010 Conservation Futures Fund Created

A special fund is created in the county treasurer's office, designated as the "Island County Conservation Futures Fund," to which all taxes levied pursuant to ICC 3.22.020 shall be credited. Amounts placed in this fund may be used solely for the purpose of acquiring rights and interests in open space land, farm and agricultural land, and timberland as provided in RCW 84.34.210 and 84.34.220 and for the maintenance and operation of any property that has been acquired with these funds, such maintenance and operation funding subject to the limitations contained in ICC 3.22A.150.B. Nothing in this section shall be construed as limiting in any manner the methods and funds otherwise available to the county for financing the acquisition of such rights and interests in real property.

(Ord. C-134-91, September 16, 1991, vol. 33, p. 109; amended by Ord. C-108-05, October 17, 2005, vol. 2005, p. 343)

3.22.020 Conservation Futures Property Tax Levy Authorized

For the purpose of acquiring conservation futures as well as other rights and interests in real property pursuant to RCW 84.34.210 and 84.34.220, Island County shall annually levy an amount, not to exceed six and one-quarter (6.25) cents per thousand dollars of assessed valuation, against the assessed valuation of all taxable property within the county, which levy shall be in addition to that authorized by RCW 84.52.050 and 84.52.043.

(Ord. C-134-91, September 16, 1991, vol. 33, p. 109)

3.22.030 Collection of Conservation Futures Property Tax Levy

The conservation futures property tax levy authorized under ICC 3.22.020 shall be collected by the Island County Treasurer in the same manner as collection of other property taxes.

(Ord. C-134-91, September 16, 1991, vol. 33, p. 109)

3.22.040 Severability

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or application of the provision to other persons or circumstances is not affected.

(Ord. C-134-91, September 16, 1991, vol. 33, p. 109)

Chapter 3.22A

Conservation Futures Program Citizens’ Advisory Board and Conservation Futures Technical Advisory Group⁴

Sections:

- 3.22A.010 Findings and Declaration of Purpose**
- 3.22A.020 Definitions**
- 3.22A.030 Incorporation by Reference**
- 3.22A.040 Establishment of a Conservation Futures Program Citizens’ Advisory Board**
- 3.22A.050 Duties of the Conservation Futures Program Citizens’ Advisory Board**
- 3.22A.060 Establishment of a Conservation Futures Technical Advisory Group**
- 3.22A.070 Duties of the Conservation Futures Technical Advisory Group**
- 3.22A.080 Conservation Futures Funds - Annual Allocation**
- 3.22A.090 Application Process**
- 3.22A.100 Property Acquisition Costs - Notices**
- 3.22A.110 Review of Fund Allocation and Selection Criteria**
- 3.22A.120 Conflict of Interest**
- 3.22A.130 Duties of Planning**
- 3.22A.140 Board of County Commissioners Authorize Expenditure of Funds**
- 3.22A.150 Property Management Authority -- Maintenance and Operation Funding**
- 3.22A.160 Board and Group Staffing Responsibilities**
- 3.22A.170 Severability**
- 3.22A.180 Effective Date of Adoption**

⁴ See RCW chapter 84.34 for cross reference.

CONSERVATION FUTURES PROGRAM CITIZENS' ADVISORY BOARD AND CONSERVATION FUTURES TECHNICAL ADVISORY GROUP

3.22A.010

3.22A.010 Findings and Declaration of Purpose

- A. Existing policies and regulations, by themselves, have been ineffective in providing long-term protection of open space, wetlands, habitat areas, farm, agricultural, and timber lands, which are under the pressure of increasing urban development. The acquisition of property interests as provided by this Chapter is in the public interest and constitutes a public purpose of Island County.
- B. It is the purpose of this Chapter, together with ICC Chapter 3.22, to implement Chapter 84.34 RCW as it relates to Conservation Futures.
- C. It is further the purpose of this Chapter to acquire by purchase, gift, grant, bequest, devise, lease, or otherwise, except by eminent domain, the fee simple or any lesser property interest, development right, easement, covenant, or other contractual right necessary to protect, preserve, maintain, improve, restore, or limit the future use of, or otherwise conserve selected open space, wetlands, habitat areas, farm, agricultural, and timber lands for the public use and enjoyment and as one tool for salmon preservation purposes.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194; amended by Ord. C-108-05, October 17, 2005, vol. 2005, p. 343)

3.22A.020 Definitions

- A. The definitions contained in RCW 84.34.020 are hereby adopted and by this reference incorporated herein.
- B. As used in this Chapter, the following words shall have the following meanings:
 - C.A.B.:** The Conservation Futures Program Citizens' Advisory Board.
 - T.A.G.:** The Conservation Futures Technical Advisory Group.
 - COMMISSIONERS:** The Island County Board of Commissioners.
 - PLANNING:** Island County Planning and Community Development Department.
 - MAY OR SHOULD:** Optional and Permissive and does not impose a requirement.
 - SHALL:** Mandatory and imposes a requirement.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194; amended by Ord. C-108-05, October 17, 2005, vol. 2005, p. 343)

3.22A.030 Incorporation by Reference

The provisions of RCW 84.34.200, .210, and .220, are hereby incorporated by reference into this Chapter.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194)

3.22A.040 Establishment of the Conservation Futures Program Citizens' Advisory Board

- A. A Conservation Futures Program Citizens' Advisory Board (C.A.B.) is hereby established.
- B. The C.A.B. shall be as follows:
 - 1. One (1) C.A.B. member shall be appointed from each incorporated area of Island County.
 - 2. Three (3) C.A.B. members shall be appointed from unincorporated areas of Whidbey Island (one (1) from each geographic area, i.e., coincident with the South Whidbey, Coupeville, and Oak Harbor school districts' boundaries).
 - 3. Two (2) C.A.B. members shall be appointed from Camano Island.
 - 4. One (1) C.A.B. member representing the Island County Parks Board.
- C. C.A.B. members shall be appointed by the Commissioners and shall serve three (3) year terms. C.A.B. members may be removed by the Commissioners only for good cause. C.A.B. members shall not be compensated for their services. C.A.B. members may be re-appointed. No C.A.B. member shall serve more than two (2) consecutive full terms unless it is deemed advantageous to do so by concurrence of a majority of the C.A.B. members and a majority of the Board of County Commissioners. All C.A.B. members shall have been residents of Island County for at least one (1) year prior to their appointment to the C.A.B.
- D. All appointments to the C.A.B. shall ensure that the background of the C.A.B. members as a whole is broad based.
- E. All C.A.B. meetings shall be open to the public and conducted as if subject to the Open Public Meetings Act, Chapter 42.30 RCW.
- F. A quorum of the C.A.B. for the purposes of conducting business shall be five (5) members. Any action taken by five (5) or more members at any given meeting shall constitute a recommendation by the C.A.B. However, actions taken by the C.A.B. shall not be considered conclusive unless approved by a majority of the total C.A.B. membership.
- G. The members of the C.A.B. shall select a Chair, a Vice-Chair, and a Secretary at their first meeting.
- H. The C.A.B. shall adopt rules for the transaction of its business and shall maintain a written and recorded record of its hearings. All records of the C.A.B., unless specifically exempted by State Law, shall be public documents and shall be made available to the public upon request.

CONSERVATION FUTURES PROGRAM CITIZENS' ADVISORY BOARD AND CONSERVATION FUTURES TECHNICAL ADVISORY GROUP

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- I. Each member of the C.A.B. shall be entitled to one (1) vote on any matter duly before the C.A.B. Actions taken by the C.A.B. shall constitute an advisory recommendation to the Commissioners. Action taken by the C.A.B. shall be considered conclusive only when approved by a majority of the total C.A.B. membership.
- J. Any oral presentation to the Commissioners by a C.A.B. member shall only be permitted to clarify the C.A.B.'s written findings, conclusions, and recommendation and any presentation by a C.A.B. member that goes beyond clarifying the written findings, conclusions, or recommendation shall be considered as a personal recommendation.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194; amended by Ord. C-06-99, February 22, 1999, vol. 43, p. 179)

3.22A.050 Duties of the Conservation Futures Program Citizens' Advisory Board (C.A.B.)

- A. Fund Allocation and Selection Criteria - Establishment. Within three (3) months following receipt of the T.A.G.'s recommendation regarding the fund allocation criteria and the early action strategy program, the C.A.B. shall forward its recommendation to the Commissioners for its approval. The C.A.B. shall hold at least one (1) public hearing and provide notice for said hearing(s) by advertising once a week for two (2) consecutive weeks in the official County newspaper.
- B. Conservation Futures Funds - Annual Allocation. Using the fund allocation and selection criteria, the C.A.B. shall, beginning in April 30, 1993, and no later than every May 31 thereafter, make annual recommendations to the Commissioners for proposals to be funded as part of the Conservation Futures Program.
- C. Recommendations. When making recommendations to the Commissioners, the C.A.B. shall provide the Commissioners and Planning with the following:
 - 1. Written findings and conclusions as to how its recommendations satisfy the fund allocation and selection criteria and also include an evaluation of the following:
 - a) Availability of grant or matching funds.
 - b) Level of support or sponsorship from individuals, organizations, or governmental agencies.
 - c) Consistency with adopted local comprehensive land use plans, zoning ordinances, and park and growth management plans.
 - 2. A summary of the proceedings before the C.A.B.
 - 3. The C.A.B.'s vote on all matters.
 - 4. The concerns of the C.A.B. which it desires to be considered by the Commissioners.

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- 5. A proposed appropriation ordinance setting forth the applications and/or proposals recommended for funding.
- D. All C.A.B. meetings shall, unless otherwise provided by law, be open to the public and conducted as if subject to the Open Public Meetings Act, Chapter 42.30 RCW. All records of the C.A.B. unless specifically exempted by State Law, shall be public documents and shall be made available to the public upon request.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194; amended by Ord. C-17-94, April 25, 1994, vol. 37, p. 84; amended by Ord. C-108-05, October 17, 2005, vol. 2005, p. 343)

3.22A.060 Establishment of the Conservation Futures Technical Advisory Group (T.A.G.)

- A. A Conservation Futures Technical Advisory Group (T.A.G.) is hereby established to assist and make recommendations to the C.A.B. The T.A.G. shall be appointed by the Commissioners.
- B. The T.A.G. shall, pursuant to the provisions of this Chapter, annually review project proposals on such issues as technical merit, financial feasibility, extent of benefit, and compliance with the fund allocation and selection criteria.
- C. The T.A.G. shall consist of one (1) member to represent each of the following entities:
 - 1. One (1) Representative of the C.A.B. who should serve as Chair.
 - 2. One (1) Representative of the Historic Districts of Island County.
 - 3. One (1) Representative of the Whidbey/Camano Land Trust.
 - 4. One (1) Representative of the Island County Planning Commission.
 - 5. One (1) Representative of the Park Districts of Island County.
 - 6. One (1) Representative of the Ebey's Landing National Historic Reserve.
 - 7. One (1) Representative of the Audubon Society.
 - 8. One (1) Representative of the Agricultural and Forestry Council.
 - 9. One (1) Non-Elected Representative of the incorporated areas of Island County.
 - 10. One (1) Non-Elected Representative of Unincorporated Island County.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194; amended by Ord. C-129-92, December 21, 1992, vol. 35, p. 54; amended by Ord. C-31-93, May 3, 1993, vol. 35, p. 367)

3.22A.070 Duties of the Conservation Futures Technical Advisory Group (T.A.G.)

- A. Selection Criteria and Fund Allocations Criteria and Early Action Strategy Establishment.

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3.22A.070

1. The T.A.G. shall review all applications based upon, at a minimum, the following selection criteria not in priority order:
 - a) Environmental benefits of acquisition.
 - b) Cost of Acquisition.
 - c) Threat of development resulting in the loss of a valuable resource.
 - d) Minimum controlling interest obtainable. (Acquisition methods, such as purchase of development rights and easements, should be preferred over fee simple purchase).
 - e) Long-term maintenance costs.
 - f) Compatibility with and enhancement of existing open space land, facilities and programs with similar purposes such as agricultural and forest land core areas, trail networks, habitat areas, etc.
 - g) Productivity of resource lands.
 - h) Potential for compatible multiple uses.
 - i) The T.A.G. may recommend the acquisition of properties through gift or less than value purchase which do not meet selection criteria, but meet the requirements of RCW 84.34, provided the acquisition is for the purpose of generating additional funds for acquisition of properties that do meet the criteria.
2. No later than three (3) months after the effective date of this Chapter, the T.A.G. shall make its recommendations to the C.A.B. regarding fund allocation criteria. Fund allocation criteria shall be developed to support transfer of development rights programs established by local governments.
3. The T.A.G. shall also develop an early action strategy program for prioritizing proposals for allocation of Conservation Futures Fund to resolve issues such as whether the funds should be used to leverage additional monies available from other sources.
4. Application Forms. The T.A.G. shall develop application forms upon which applications will be submitted, which shall be submitted to the C.A.B. along with the fund allocation and early action strategy program.
5. All T.A.G. meetings shall, unless otherwise provided by law, be open to the public and conducted as if subject to the Open Public Meetings Act, Chapter 42.30 RCW. All records of the T.A.G., unless specifically exempted by State Law, shall be public documents and shall be made available to the public upon request.

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- B. Conservation Futures Funds - Annual Allocation. Using the fund allocation and selection criteria, the T.A.G. shall, beginning in July of 1992 and no later than every July thereafter, make annual recommendations to the C.A.B. for proposals to be funded as part of the Conservation Futures Program.

Recommendations. When making recommendations to the C.A.B., the T.A.G. shall provide the C.A.B. with the following:

1. Written findings and conclusions as to how its recommendations satisfy the fund allocation and selection criteria.
 2. A summary of the proceedings before the T.A.G.
 3. The T.A.G.'s vote on all matters.
 4. The concerns of the T.A.G. which it desires to be considered by the C.A.B.
 5. A proposed appropriation ordinance setting forth the applications and/or proposals recommended for funding.
- C. Grant Forms. The T.A.G. shall develop the forms upon which grants will be submitted, which shall be submitted to the C.A.B. along with the fund allocation and selection criteria and early action strategy program.
 - D. All T.A.G. meetings shall, unless otherwise provided by law, be open to the public and conducted as if subject to the Open Public Meetings Act, Chapter 42.30 RCW. All records of the T.A.G., unless specifically exempted by State Law, shall be public documents and shall be made available to the public upon request.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194)

3.22A.080 Conservation Futures Funds - Annual Allocation

- A. A process is hereby established for the C.A.B.'s annual allocation of Conservation Futures Funds, commencing no later than January 1, 1993.
- B. No later than thirty (30) days prior to February 1 of each year, the C.A.B. shall provide notice to all cities and towns, park districts, and historic districts within Island County, that applications may be submitted to Island County for a share of the annual allocation of the Conservation Futures Funds, including applications for funding for maintenance and operation of properties purchased with Conservation Futures fund money. Notice shall also be provided for two (2) consecutive weeks prior to February 1 of each year in the daily newspapers of general circulation in Island County and in the official County paper.

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3.22A.080

- C. Applications shall be submitted to the C.A.B. on or before March 1 of each year and referred to the T.A.G. for evaluation. The T.A.G. shall evaluate the applications and shall forward its recommendations to the C.A.B. on or before April 30 of each year. On or before May 31 of each year, the C.A.B. shall forward its recommendations to both the Island County Planning Commission, for inclusion in the Annual Island County Capital Facilities Program, and to the Commissioners for approval or modification; the C.A.B. shall be required to hold at least one (1) public hearing and provide notice for said hearing(s) by advertising once a week for two (2) consecutive weeks in the official County paper.
- D. In consideration of the existing fund allocation schedule for projects located in Southern Whidbey Island, and in an effort to assure even distribution of resources and benefits realized from the Conservation Futures Program to all the citizens of Island County, and given the inherent inequities of population and tax base within the geographical areas of the county, a percentage breakdown is established for distribution of projected revenues. The distribution is based on a split of the geographical area of Island County into two sections labeled as Northern Island County (encompassing all of North Whidbey and Camano Island and representing approximately 60% of population and tax base) and Southern Island County (representing approximately 40% population and tax base). The boundary line for this division shall be the northern-most boundary of the Coupeville School District. Until the commitment of the Conservation Futures Fund (bonded indebtedness or outright purchase price when taken directly from Conservation Futures Fund, less contributions from other sources such as IAC or other contributors) for Northern Island County projects equals a total of 50% of all the commitments made from the Fund, all future Conservation Future Funds shall be used solely for Northern Island County projects. At the point in time when the Conservation Futures monies available is estimated to be equal to the amount currently allocated to Southern Island County, the legislative authority will again entertain applications for distribution of funds to areas within the Southern Island County area.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194; amended by Ord. C-17-94, April 25, 1994, vol. 37, p. 84; amended by Ord. C-27-97, July 7, 1997, vol. 40, p. 479; amended by Ord. C-108-05, October 17, 2005, vol. 2005, p. 343)

3.22A.090 Application Process

- A. Island County Government, incorporated governments within Island County, citizen groups, special purpose districts and citizens may make application for Conservation Futures Funds.

3.22A.090

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- B. Entities wishing to make an application for Conservation Futures Funds shall comply with the provisions of this Chapter. All applications for a share of the Conservation Futures Funds shall, at a minimum, set forth how the proposal satisfies the fund allocation and selection criteria.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194)

3.22A.100 Property Acquisition Costs - Notices

- A. Grant proponents shall bear all costs relating to title searches and land surveys and appraisals; these documents and the cost related thereto. Grant proponents shall be reimbursed fifty percent (50%) of such costs if their proposal is ultimately approved by the Commissioners and the grant is approved and funded by the grant authority.
- B. Notices. Costs for all notices required by this Chapter shall be paid from the Conservation Futures Fund.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194)

3.22A.110 Review of Fund Allocation and Selection Criteria

At least every five (5) years after the effective date of this Chapter, the C.A.B., T.A.G., and Commissioners shall review and, if deemed in the public interest, amend the fund allocation and selection criteria. This review process shall proceed through the same time frames and processes as when the original fund allocation and selection criteria were first adopted.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194)

3.22A.120 Conflict of Interest

No C.A.B., T.A.G., or Commissioner member shall directly or indirectly benefit from or have an ownership or financial interest in any of the land eligible to be purchased pursuant to this Chapter.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194)

3.22A.130 Duties of Planning

Upon receipt of the annual C.A.B. recommendations, Planning shall review the proposed acquisition of rights or interests in real property to determine whether the acquisition would reduce the capacity of land suitable for development necessary to accommodate the allocated housing and employment growth, as adopted in the countywide planning policies. Planning shall submit a written report with its analysis and conclusions to the Commissioners prior to the Commissioners acting upon the C.A.B. recommendation.

(Ord. C-108-05, October 17, 2005, vol. 2005, p. 343)

3.22A.140 Board of County Commissioners Authorize Expenditure of Funds

- A. Following receipt of the annual C.A.B. recommendations and Planning's written report, the Commissioners shall determine the allocation of funding for acquisition of Conservation Futures and adopt an appropriations ordinance.

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3.22A.140

- B. When Planning’s report shows that the Conservation Futures actually acquired will reduce the land suitable for development necessary to accommodate the allocated housing and employment growth, as adopted in the countywide planning policies, the County or municipality in which the property acquired is located shall adopt reasonable measures to increase the capacity lost by such action.

(Ord. C-108-05, October 17, 2005, vol. 2005, p. 343)

3.22A.150 Property Management Authority - Maintenance and Operation Funding

- A. The provisions of this subsection shall apply only to real property purchased with Conservation Futures Funds and lying within the unincorporated areas of Island County. Property purchased within incorporated areas shall be managed by the agency designated by the municipality.
1. If Conservation Futures Funds are appropriated to purchase the fee simple interest in property and with the intention of creating an Island County Park or Park District Park, then the Property Manager shall be the Director of Parks and Recreation for the County or the Board of Park District Commissioners respectively.
 2. If Conservation Futures Funds are appropriated to purchase a lesser property interest than fee simple or if there is no intention of creating a park on the property purchased with Conservation Futures Funds, then the Real Property Management Division of the General Services Administration shall be the Property Manager. If the Real Property Management Division makes a determination that it is in the best interest of the County to sell, alienate, or change the physical character of any property under its control that was acquired by gift or lesser value, that did not meet the selection criteria, then the Commissioners shall be consulted and a Resolution shall be passed approving, denying, or modifying the General Services Administration Division’s determination. Any property purchased in less than a fee simple ownership shall have a baseline study conducted within sixty (60) days of acquisition of the real property interests to assure the property is managed consistent with the terms of and purpose of acquisition.
- B. The provisions of this subsection shall apply to real property purchased with Conservation Futures Funds in both the unincorporated and incorporated areas of Island County. Municipalities and the Real Property Management Division of the General Services Administration may apply as part of the annual funding cycle for funds to maintain and operate properties purchased with Conservation Futures Funds. The annual allocation for these maintenance and operations purposes is limited to fifteen percent (15%) of the total

3.22A.150

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amount collected from the tax levied under ICC 3.22.020 in the preceding calendar year.

An allocation from the Conservation Futures Fund for maintenance and operation may not be used to supplant existing maintenance and operation funding for the property.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194; amended by Ord. C-108-05, October 17, 2005, vol. 2005, p. 343)

3.22A.160 Board and Group Staffing Responsibilities

The Parks, Recreation and General Services Department shall be responsible for providing the necessary staffing for the C.A.B. and the T.A.G.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194)

3.22A.170 Severability

If any section, subsection, paragraph, sentence, clause, or phrase of this Chapter or its application to any person or circumstance is held invalid, the remainder of this Chapter or its application to other persons or circumstances is not affected.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194)

3.22A.180 Effective Date of Adoption

This Chapter shall be in full force and effect immediately.

(Ord. C-055-92, July 6, 1992, vol. 34, p. 194)

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**Chapter 3.24
Anti-Profiteering Revolving Fund**

Sections:

- 3.24.010 Definitions**
- 3.24.020 Creation of Fund**
- 3.24.030 Deposits**
- 3.24.040 Disbursements**
- 3.24.050 Administration**
- 3.24.060 Purpose**
- 3.24.070 Jurisdiction**
- 3.24.080 Conditions**
- 3.24.090 Fund Maximum**
- 3.24.100 Excess Monies**
- 3.24.110 Construction**
- 3.24.120 Severability**

3.24.010 Definitions

The following words or terms are defined as follows:

- A. County shall mean Island County;
- B. Fund shall mean the Anti-Profiteering Revolving Fund;

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3.24.010

- C. General Fund shall mean the State's Public Safety and Education account in the State General Fund;
- D. Prosecuting Attorney shall mean the Island County Prosecuting Attorney;
- E. State shall mean the State of Washington; and
- F. Treasurer shall mean the Island County Treasurer.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.020 Creation of Fund

There is hereby created the Anti-Profiteering Revolving Fund which shall be administered by the prosecuting attorney under the conditions and for the purposes provided in RCW 9A.82.110(4) and this chapter. The treasurer shall establish a fund account. Accounting procedures authorized by law shall apply to the fund.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.030 Deposits

Any properties, proceeds, contractual right, claim or other interest forfeited to or otherwise recovered by the county or Anti-Profiteering Revolving Fund under chapter 9A.82 RCW, as now existing or hereafter amended, whether by final judgment, settlement, or otherwise, shall be deposited in the Anti-Profiteering Revolving Fund.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.040 Disbursements

No appropriation shall be required for disbursements from the fund. Disbursements from the fund shall be on authorization from the prosecuting attorney.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.050 Administration

The fund shall be administered by the prosecuting attorney under the conditions and for the purposes as hereinafter set forth.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.060 Purpose

The monies in the fund shall be used for the investigation and prosecution of any offense included in the statutory definition of criminal profiteering, including civil remedies pursuant to chapter 9A.82 RCW as now existing or hereafter amended.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

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3.24.070 Jurisdiction

The monies in the fund shall be used by the prosecuting attorney, in conjunction with other law enforcement agencies, for the investigation and prosecution of any offense which occurs within the jurisdiction of the prosecuting attorney as provided by court rule and/or statute or federal law.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.080 Conditions

- A. Any prosecution and investigation costs including attorney's fees, recovered for the state by the prosecuting attorney as a result of enforcement of civil and/or criminal statutes pertaining to any offense included in the definition of criminal profiteering in chapter 9A.82 RCW as now existing or hereafter amended, whether by final judgment, settlement or otherwise, shall be deposited as directed by a court of competent jurisdiction in the fund.
- B. In an action brought by the prosecuting attorney on behalf of the county under RCW 9A.82.100(1)(b)(i) or on behalf of an injured person under RCW 9A.82.101(c) in which the county prevails, any payments ordered in excess of the actual damages sustained shall be deposited in the general fund.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.090 Fund Maximum

The maximum level of monies which may be maintained in the fund shall be \$35,000.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.100 Excess Monies

In the event that monies in the fund exceed the prescribed maximum level, the excess monies shall be transferred to the county's current expense fund.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.110 Construction

This ordinance shall be liberally interpreted and construed to make monies available for the investigation and prosecution of criminal profiteering, including civil enforcement, as determined appropriate by the prosecuting attorney.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

3.24.120 Severability

If any section, subsection, sentence, clause or phrase of this ordinance or amendment thereto or its application to any person or circumstances, is held invalid, the remainder or application to other persons or circumstances shall not be affected.

(Res. C-74-92, July 20, 1992, vol. 34, p. 221)

Chapter 3.26

Dispute Resolution Center for Island County

Sections:

3.26.010 District Court and Small Claims Court Filing Fee Surcharge -- Special Fund

3.26.020 Dispute Resolution Process

3.26.010 District Court and Small Claims Court Filing Fee Surcharge -- Special Fund

- A. A surcharge of ten dollars (\$10) is hereby imposed on each civil filing fee in the Island County District Court and a surcharge of fifteen dollars (\$15) is hereby imposed on each filing fee for small claims actions filed in the Island County District Court. Money received under this section is not subject to RCW 3.62.020(2) or RCW 3.62.090.
- B. The surcharges imposed by this section shall be collected by the Island County District Court Clerk, who shall remit the said surcharges to the Island County Treasurer for deposit in a separate account to be used solely and exclusively for a dispute resolution center for Island County.

(Ord. C-149-92, December 28, 1992, vol. 35, p. 95)

3.26.020 Dispute Resolution Process

The Board of Island County Commissioners shall select a qualified non-profit corporation as a contractor to provide dispute resolution center services for Island County citizens pursuant to a competitive process and thereafter enter into a contract for the furnishing of such services.

(Ord. C-149-92, December 28, 1992, vol. 35, p. 95)

Chapter 3.30

Enhanced Emergency Service Communication System (E911) Taxes

Sections:

3.30.010 Telephone Switched Access Line Excise Tax

3.30.020 Radio Access Line Excise Tax

3.30.030 Use of Proceeds

3.30.040 Special Fund Created -- Purposes Enumerated

3.30.050 Remittance and Deposit of Taxes

3.30.060 Effective Date of Tax -- Notice to Local Exchange Companies

3.30.070 Refunds – Procedure

3.30.080 Severability

3.30.010 Telephone Switched Access Line Excise Tax

- A. An excise tax in the amount of fifty cents (50¢) per month for each telephone switched access line, as defined in RCW 82.14B.020(3), is hereby imposed on each switched access line in Island County.
- B. Taxes imposed under this section shall be collected from the subscriber by the local exchange company, as defined in RCW 82.14B.020(4), providing the switched access line. The local exchange company shall state the amount of tax separately on the billing statement which is sent to the subscriber.

(Ord. C-83-94, November 28, 1994, effective January 1, 1995 vol. 37, p. 455; amended by Ord. C-34-02, July 8, 2002, effective January 1, 2003, vol. 46, p. 258)

3.30.020 Radio Access Line Excise Tax

- A. An excise tax in the amount of fifty cents (50¢) for each radio access line, as defined in RCW 82.14B.020(5), is hereby imposed on each radio access line whose place of primary use is located in Island County.

**ENHANCED EMERGENCY SERVICE COMMUNICATION
SYSTEM (E911) TAXES**

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- B. Taxes imposed under this section shall be collected from the subscriber by each radio communications service company, as defined by RCW 82.14B.020(6), providing the radio access line to the subscriber. The radio communication service company shall state the amount of the tax separately on the billing statement which is sent to the subscriber.

(Ord. C-83-94, November 28, 1994, effective January 1, 1995, vol. 37, p. 455; amended by Ord. C-34-02, July 8, 2002, effective January 1, 2003, vol. 46, p. 258)

3.30.030 Use of Proceeds

The proceeds of the taxes imposed under ICC 3.30.010 and 3.30.020 shall be used for an enhanced 911 telephone system as defined in RCW 82.14B.020(2), which system shall be implemented no later than December 31, 1998.

(Ord. C-83-94, November 28, 1994, effective January 1, 1995, vol. 37, p. 455)

3.30.040 Special Fund Created -- Purposes Enumerated

There is hereby created a special fund known as the "Enhanced 911 Fund." All taxes levied herein shall be placed in said fund for the purpose of paying all or any part of the cost of all expenses related to the planning, acquisition, installation, addition, improvement, replacement, maintenance, or operation of an enhanced 911 telephone system, including reimbursement to the local exchange companies and radio communication service companies for actual costs of administration and collection of the taxes imposed.

(Ord. C-83-94, November 28, 1994, effective January 1, 1995, vol. 37, p. 455)

3.30.050 Remittance and Deposit of Taxes

- A. The local exchange company and radio communication service company shall transmit monies collected within thirty (30) days following the collection month to the Island County Treasurer.
- B. The treasurer shall deposit said taxes received from the local exchange company and radio communication service company in the special fund referenced in section 3.30.040 above.

(Ord. C-83-94, November 28, 1994, effective January 1, 1995, vol. 37, p. 455)

3.30.060 Effective Date of Tax -- Notice to Local Exchange Companies

The effective date of the tax herein imposed shall be January 1, 1995, the effective date of the tax increase in ICC 3.30.020.A shall be January 1, 2003, and notice of the tax and tax increase shall be provided by the Island County Treasurer to all local exchange companies and radio communication service companies serving in the county at least sixty (60) days in advance of the date on which the first payment is due.

(Ord. C-83-94, November 28, 1994, effective January 1, 1995, vol. 37, p. 455; amended by Ord. C-34-02, July 8, 2002, effective January 1, 2003, vol. 46, p. 258)

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3.30.070 Refunds -- Procedure

Any tax imposed under this chapter which is ordered to be refunded by judgment of a court of record, or by resolution of any appeal therefrom, shall be refunded by the treasurer to the radio communications service company or local exchange company that collected the tax, and those companies shall reimburse the subscribers who paid the tax. To the extent that the subscribers who paid the tax cannot be identified or located, the tax paid by those subscribers shall be returned to Island County.

(Ord. C-83-94, November 28, 1994, effective January 1, 1995, vol. 37, p. 455; amended by Ord. C-34-02, July 8, 2002, effective January 1, 2003, vol. 46, p. 258)

3.30.080 Severability

If any section, subsection, clause, phrase, or word in this ordinance or any provision adopted by reference herein is for any reason held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of the remaining portions of this ordinance or any provision adopted by reference herein.

(Ord. C-83-94, November 28, 1994, effective January 1, 1995, vol. 37, p. 455)

Chapter 3.40

Island County Public Benefit Open Space Rating System

Sections:

- 3.40.010 Summary**
- 3.40.020 Purpose and Intent**
- 3.40.030 Operation of the County Public Benefit Rating System for Open Space Lands**
- 3.40.040 Assessed Valuation Schedule – Public Benefit Rating System for Open Space Land**
- 3.40.050 Basis of Assessment**
- 3.40.060 Ineligible Lands**
- 3.40.070 Application to the County Under the Public Benefit Rating System**
- 3.40.080 Application Fee**
- 3.40.090 Time to File**
- 3.40.100 Application Review**
- 3.40.110 Board Decision**
- 3.40.120 Unincorporated Lands**
- 3.40.130 Incorporated Lands**
- 3.40.140 Length of Time in Classification**
- 3.40.150 Monitoring for Compliance**
- 3.40.160 Removal of Land Classification by County Assessor**
- 3.40.170 When Removal of Land not Subject to Additional Tax, Interest, and Penalties**
- 3.40.180 Transfer of Lands Between Certain Current Use Taxation Classifications**
- 3.40.190 Owner May Request Withdrawal From Classification**
- 3.40.200 Action on Withdrawal From Classification**
- 3.40.210 Owner to Notify Assessor of Change in Use in Classification**
- 3.40.220 Sale of Open Space Classified Land**

3.40.010**REVENUE AND FINANCE****3.40.230 Review of Previously Approved Open Space Applications****3.40.240 Planning Commission's Duties****3.40.250 High Priority Open Space Resources****3.40.260 Medium Priority Open Space Resources****3.40.270 Low Priority Open Space Resources****3.40.280 Bonus System****3.40.290 Super Bonus Category – Current Use Value of Ten Percent (10%) of Market Value****3.40.300 Severability****3.40.310 Effective Date****3.40.010 Summary**

The State Open Space Tax Act, RCW 84.34, provides an opportunity for landowners to apply for a reduction in property taxes for certain categories of open space, agricultural, and timber lands. This tax reduction is based upon a Current Use Assessment (CUA) of the land rather than on the traditional fair market value system of "highest and best use".

- A. The program will cause a modest tax shift from properties in the program to all other properties in the County. When a property enters the program and benefits from a reduced tax rate, the differential is shifted across all other properties in the County. County landowners effectively support the retention of the benefits recognized in the County's Public Benefit Rating System.
- B. The Open Space Act authorizes counties to set open space priorities and adopt, after a public hearing, an open space plan and Public Benefit Rating System (PBRs). (RCW 84.34.055.) The open space plan must contain criteria for determining the eligibility of lands, the process for establishing a PBRs, and an assessed valuation schedule. A PBRs is required to contain a rating of parcel(s) of land classified as open space for the purpose of determining its CUA.
- C. Island County's proposed PBRs establishes a priority ranking system for various open space resources, classifies them into high, medium, or low priority open space resource categories, and assigns a point value for each category and for any additional public benefit features. The PBRs's assessed valuation schedule determines the percentage of tax reduction based upon the total number of points accumulated under its rating. The valuation schedule should work to reduce a property's tax assessment in direct relation to its

**ISLAND COUNTY PUBLIC BENEFIT OPEN SPACE
RATING SYSTEM**

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merit for open space priorities. Applications for CUA open space would, after its adoption by the County, be rated and assessed according to the PBRs.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.020 Purpose and Intent

- A. It is in the best interest of the County to maintain, preserve, conserve, and otherwise continue in existence adequate open space lands for the production of food, fiber, and forest crops, and to assure the use and enjoyment of natural resources and scenic beauty for the economic and social well-being of the County and its citizens. Additionally, it is in the County's interest to provide incentives that encourage the retention of open space in compliance with Growth Management Act principles.
- B. It is the intent of this chapter to implement RCW Chapter 84.34, as amended, by establishing procedures, rules, and fees for the consideration of applications for Public Benefit Rating System assessed valuation on "open space land" as defined in RCW 84.34.020. The provisions of RCW Chapter 84.34, and the regulations adopted thereunder shall govern the matters not expressly covered in this chapter. It is not the intent of this chapter that open space classifications become the basis of land use zoning classifications, or that owners of open space property that has been previously approved for current use assessment prior to the adoption of the Public Benefit Rating System be adversely affected.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-95-02 [PLG-018-02], vol. 46, p. 415; amended by Ord. C-143-05, January 9, 2006, vol. 2006, p. 7)

3.40.030 Operation of the County Public Benefit Rating System for Open Space Lands

Rating system. To be eligible for open space classification under the County's Public Benefit Rating System, property must contain one or more open space resource listed below. These resources are defined in this chapter and ranked as high, medium or low priority open space resources. High priority open space resources receive five (5) points each, medium priority open space resources receive three (3) points each, and low priority open space resources receive one (1) point each. Properties can receive a maximum of thirty (30) points from no more than six (6) open space priority resources. In addition, bonus points and super bonus points may be awarded pursuant to this chapter and a property can achieve a maximum of fifty-seven (57) points through the rating system and the bonus system. Portions of property may also qualify for open space designation.

- A. **High priority open space resources** – five (5) points each:
 - 1. Resource and Rural Agricultural Lands
 - 2. Rural Forest Lands/Woodlots

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3. Privately Owned Trails and Corridors
 4. Natural Shoreline Environments
 5. Significant Fish & Wildlife Habitat Conservation Areas, Special Plant Sites, and Category “A” or “B” Wetlands
 6. Historic Landmarks/Archeological Sites
 7. Private Lands Within Designated National Reserves
- B. Medium priority open space resources - three (3) points each;**
1. Conservancy Shoreline Environments
 2. Flood Hazard Buffer Areas
 3. Geologic Hazard Buffer Areas
 4. Scenic Natural Resources, Viewpoints, and View Corridors
 5. Urban Growth Area Open Space
 6. Public Lands Buffer
 7. Category “C” or “D” Wetlands
- C. Low priority open space resources - one (1) point each;**
Artificial or Category “E” Wetlands
- D. Bonus system.** Properties qualifying in the specific high, medium, or low priority open space resource categories may receive up to twenty-seven (27) bonus points if the following additional qualifications are met:
1. Public priority - five (5) points.
 2. Voluntary Resource or Critical Area restoration - five (5) points.
 3. Bonus surface water quality buffer – one (1), three (3), or five (5) points.
 4. Contiguous parcels under separate ownership – three (3) points per contiguous parcel.
 5. Conservation/historic/trail easement in perpetuity – five (5) points.
- E. Bonus public access points**
1. Unlimited public access – five (5) points.
 2. Limited public access -sensitive area – five (5) points.
 3. Privately owned tidelands access - five (5) points.
 4. Limited public access - three (3) points.

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F. **Super bonus system.** Properties with at least one (1) high priority open space resource and which allow unlimited public access, or limited public access if due to resource sensitivity, and which convey a conservation, historic, or trail easement in perpetuity, in a form approved by the County, shall be automatically eligible for current use value at ten percent (10%) of market value.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, 43, p. 38; amended by Ord. C-02-08 [PLG-011-07], March 17, 2008, effective July 1, 2008, vol. 2008, p. 113)

3.40.040 Assessed Valuation Schedule - Public Benefit Rating System for Open Space Land

The Public Benefit Rating System for open space land bases the level of assessed fair market value reduction on the total number of awarded points. The market value reduction establishes the current use value. This current use value will be expressed as a percentage of market value based on the public benefit rating of the property and the valuation schedule below:

Public Benefit Rating Points	Current Use Value
• (0-4 points)	100% of assessed value
• (5-9 points)	80% of assessed value
• (10-14 points)	70% of assessed value
• (15-19 points)	60% of assessed value
• (20-24 points)	50% of assessed value
• (25-29 points)	40% of assessed value
• (30-34 points)	30% of assessed value
• (35-39 points)	20% of assessed value
• (40-52 points)	10% of assessed value

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-95-02 [PLG-018-02], vol. 46, p. 415)

3.40.050 Basis of Assessment⁵

In determining the market value reduction of a tax lot comprised of property qualifying for a current use assessment as an open space priority resource with non-open space land areas, the open space current use value is applicable to only that portion of the lot containing one (1) or more of the priority open space resources defined in this chapter, except in the case of public access and parcels with an approved Rural Stewardship Plan. For each priority resource, the County will determine the appropriate land area that receives credit for a particular priority resource and accompanying tax reduction. Those portions of a tax lot qualifying for a current

⁵ **Reviser’s Note:** For a copy of the Resource Information/Application contact the Island County Planning Director.

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use tax assessment shall be assigned separate Assessor tax lot numbers for tax purposes only and shall not be construed to be a division of land.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-95-02 [PLG-018-02], vol. 46, p. 415; amended by Ord. C-02-08 [PLG-011-07], March 17, 2008, effective July 1, 2008, vol. 2008, p. 113)

3.40.060 Ineligible Lands

The following properties shall not be eligible for open space classification:

- A. Properties less than five (5) acres in size unless otherwise specified herein.
- B. Properties that do not contain an open space resource identified as either high, medium, or low priority.
- C. Open space areas required by zoning or other land use regulation, unless the owner provides additional public benefit, such as additional public access, resource restoration, or a native growth protection easement. Ineligible lands include open space areas dedicated under zoning or subdivision conditions or which are used to achieve maximum development potential under zoning.
- D. Buffer areas required as part of a development, subdivision, zoning, or other regulatory requirement are not eligible as a surface water quality buffer area priority open space resource, unless other conditions beyond those required by regulation are imposed.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-95-02 [PLG-018-02], vol. 46, p. 415)

3.40.070 Application to the County Under the Public Benefit Rating System

An owner of open space land desiring assessed valuation under the Public Benefit Rating System shall make application to the Board of County Commissioners by filing an application with the County Planning Department. The application shall be upon forms supplied by the County and shall include such information deemed reasonably necessary to properly classify an area of land under RCW Chapter 84.34 with a notarized verification of the truth thereof.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-02-08 [PLG-011-07], March 17, 2008, effective July 1, 2008, vol. 2008, p. 113)

3.40.080 Application Fee

Each application for current use open space taxation as defined in RCW 84.34.020, must include an application fee of three hundred dollars (\$300).

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-02-08 [PLG-011-07], March 17, 2008, effective July 1, 2008, vol. 2008, p. 113)

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3.40.090 Time to File

Applications shall be made by December 31st of the calendar year preceding the year in which such classification is to begin. Actual tax reduction will not be recognized until one year after the classification of the property has been made.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.100 Application Review

- A. Applications under the Public Benefit Rating System shall be reviewed by the County and approved directly by the Board of Island County Commissioners. By RCW 84.34 such applications are exempt from the Comprehensive Plan Annual Review Amendment cycle and are SEPA exempt.
- B. In determining whether an application made for open space current use taxation status should be approved or disapproved, pursuant to RCW 84.34.020 and this chapter, the County shall consider whether or not preservation of the current use of the land, when balanced against the resulting revenue loss or tax shift from granting the application under the provisions of this chapter will:
 - 1. conserve or enhance natural, cultural or scenic resources,
 - 2. protect streams, stream corridors, wetlands, natural shorelines, and aquifers,
 - 3. protect soil resources and unique or critical wildlife and native plant habitat,
 - 4. promote conservation principles by example or by offering educational opportunities,
 - 5. enhance the value of abutting or neighboring parks, forests, wildlife preserves, nature reservations, or sanctuaries or other open spaces,
 - 6. enhance recreation opportunities,
 - 7. preserve historic and archeological sites, or
 - 8. affect any other factors relevant in weighing benefits to the general welfare or preserving the current use of the property as delineated in this chapter.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-44-00 [PLG-011-00], June 5, 2000, vol. 44, p. 429, readopted June 19, 2000, vol. 44, p. 429)

3.40.110 Board Decision

The Board of County Commissioners shall consider an application to the Public Benefit Rating System as defined by RCW 84.34.037. They shall approve the application, with or without terms

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and/or conditions, and set the public benefit rating for assessment abatement, or deny the application. In so doing the following provisions will apply:

- A. They shall rate the land applying for classification according to the Public Benefit Rating System;
- B. They may approve the application with respect to only part of the land that is the subject of the application;
- C. If any part of the application is denied or conditions attached the applicant may withdraw the entire application.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-44-00 [PLG-011-00], June 5, 2000, vol. 44, p. 429, readopted June 19, 2000, vol. 44, p. 446)

3.40.120 Unincorporated Lands

In all unincorporated areas, the Board of County Commissioners shall act as the granting authority for applications for classification as open space land.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.130 Incorporated Lands

Applications for open space classification of land in an incorporated area shall be acted upon by a determining authority composed of the three (3) members of the Board of County Commissioners and three (3) members of the city legislative body in which the land is located (RCW 84.34.037). Where the County legislative body concurs with a recommendation of the city council to accept or reject an application for open space classification, such council's recommendation will be adopted as the decision of the determining authority.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.140 Length of Time in Classification

Once land has been classified as an open space resource land under the Public Benefit Rating System, it shall not be applied to any other use for a period of not less than ten (10) years. The land shall continue in classification after the ten (10) year period until the owner makes a request for withdrawal or until the use of the land has changed or it has been sold and the new owner has not signed a notice of continuance.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.150 Monitoring for Compliance

- A. Monitoring of lands for continuing eligibility for current use assessment as open space lands shall include an affidavit, to be submitted annually by the landowner, of continuing compliance with the terms and conditions under which open space classification was granted and the current uses of the property. The requisite form and contents of the affidavit required for monitoring shall be described more fully in the County guidelines implementing this chapter. The failure of the owner to submit the affidavit of compliance shall be grounds for the County to reevaluate the property under the PBRS.
- B. The Planning and Community Development Department shall monitor the property to determine the continuing compliance with all of the conditions under which open space classification was granted and the current uses of the property. Where the Planning and Community Development Department determines that the land is no longer being used for the purpose for which the classification was granted or there has been a change in use, it will report its findings within thirty (30) days to the County Assessor.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.160 Removal of Land Classification by County Assessor

- A. Classified land may be removed from the Public Benefit Rating System classification if it is no longer used for the purpose for which classification was granted or for any other classified use within the current use program. The Assessor may determine, after giving the owner written notice and an opportunity to respond, that the land classified as open space is no longer primarily devoted to and used for the purposes for which it was granted classification.
- B. When land is removed from classification an additional tax, applicable interest, and penalties are due unless the removal meets one of the exceptions listed in this chapter. The owner may appeal the removal of classification to the Board of Equalization.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-95-02 [PLG-018-02], vol. 46, p. 415)

3.40.170 When Removal of Land not Subject to Additional Tax, Interest, and Penalties

Removal of land is not subject to additional tax, interest, and penalties in the following instances:

- A. Land is transferred to a government entity in exchange for other land located in the state of Washington;

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- B. Land is taken by power of eminent domain or transferred in anticipation of the exercise of such power;
- C. Land is sold or transferred within two (2) years of the death of the owner of at least fifty-percent (50%) interest in the land;
- D. A natural disaster such as a flood, windstorm, earthquake, or other such calamity rather than by virtue of an act of the landowner which changes the use of such property;
- E. Official action by the state, County or city disallows the present use of such land;
- F. The land is transferred to a church, such that the land would qualify for a property tax exemption;
- G. Acquisition of property interests by state agencies or agencies or organizations qualified under chapters 84.34.210 and 64.04.130 RCW for the purpose of protecting, preserving, maintaining, improving, restoring, limiting the future use of, or otherwise conserving, selected open space land as defined in chapter 84.34 RCW for public use and enjoyment.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.180 Transfer of Lands between Certain Current Use Taxation Classifications

Land reclassified between the following current use assessment resource categories pursuant to RCW 84.34.070 are not considered withdrawals and are not subject to the additional tax interest and penalties:

- A. Reclassification between farm and agricultural lands and timber lands;
- B. Reclassification of farm and agricultural lands or timber lands to open space lands;
- C. Reclassification of farm and agricultural lands or timber lands to forest land classified under RCW 84.33; and
- D. Reclassification from open space designated farm and agricultural conservation land under RCW 84.34.020(1)(c) to farm and agricultural land under RCW 84.34.020(2) if the land was previously classified as farm and agricultural land.

A thirty dollar (\$30) application fee must be paid at the time that the application for transfer is submitted.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.190 Owner May Request Withdrawal From Classification

- A. After eight (8) years of the initial ten (10) year period has passed, the landowner may request that all or part of his/her land be withdrawn from the classification. The landowner

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must submit the request to withdraw classification to the Assessor at least two (2) years prior to the date upon which it is to be removed from the Current Use Assessment classification. The request to withdraw classification may be revoked at any time until the land is withdrawn from classification.

- B. If a portion of a parcel is removed from classification the remaining portion must meet the same requirements, as did the entire parcel when the land was originally granted classification. Following withdrawal from classification, future valuation of such land as open space resource property under the Public Benefit Rating System is contingent upon reapplication and approval under this chapter.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.200 Action on Withdrawal From Classification

Upon receipt of a request for withdrawal, the Assessor shall notify the legislative authority that originally approved the classification, and when two (2) years have elapsed the Assessor shall withdraw the land from classification. The land which is removed shall be subject to a tax equal to the difference between the amount of tax paid under the open space classification and the tax at true and fair value for seven (7) years last past, plus the statutory interest rate charged on delinquent property taxes.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.210 Owner to Notify Assessor of Change in Use in Classification

If an owner changes the use of the classified land, the owner must notify the County Assessor of the change within sixty (60) days. The Assessor shall then impose an additional tax equal to the difference between the tax paid on current use value and the tax that would have been paid on that land had it not been so classified, payable for the seven (7) years last past, plus interest on this additional tax at the same rate as charged on delinquent property taxes, plus a penalty of twenty percent (20%) of the total amount.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.220 Sale of Open Space Classified Land

When classified open space land is sold, the seller or transferor becomes liable at the time of sale for the additional tax, interest, and penalty of all or a portion of classified lands, unless the new owner signs the notice of continuance which is attached to or shown on the excise tax affidavit. The County Auditor shall not accept an instrument of conveyance on any classified land unless the notice of continuance has been signed or the additional tax has been paid.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

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3.40.230 Review of Previously Approved Open Space Applications

Open space property that has been previously approved for current use assessment prior to the adoption of the Public Benefit Rating System will retain its current use assessment status unless the landowner is found to be out of compliance with the open space requirements of Chapter 84.30 RCW, or the landowner requests reclassification under the Public Benefit Rating System. If a request for reclassification is made, the property will be reassessed under the Public Benefit Rating System at no cost to the landowner, pursuant to the procedures outlined in this chapter. Until the reassessment is completed, previously approved open space property will retain its current tax rate. Within thirty (30) days of receipt of this notice of new assessed value, the owner may request that the parcel(s) of land be removed from the Public Benefit Rating System classification without additional tax, interest, or penalty.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-143-05, January 9, 2006, vol. 2006, p. 7)

3.40.240 Planning Commission's Duties

The Planning Commission shall review the Open Space Program at the inclusion of the first additional one thousand (1,000) acres approved for open space classification under the County's current use assessment program or, after the first three (3) years after adoption of this chapter, whichever occurs sooner, and thereafter once every three (3) years. The Planning Commission shall make written recommendation to the Board of County Commissioners on the following matters:

- A. The fundamental elements of the Public Benefit Rating System, including such as the assessed valuation schedule and the other PBRS procedures defined in this chapter, open space resource definitions, etc.; and
- B. The overall administrative process, including such issues as staffing, outreach to prospective applicants, application form and application processing, monitoring, etc.; and
- C. The public benefit of the open space designated properties, the magnitude of the tax shift resulting from the designated properties and recommendations for expanding or restricting the program.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-02-08 [PLG-011-07], March 17, 2008, effective July 1, 2008, vol. 2008, p. 113)

3.40.250 High Priority Open Space Resources

A. Resource and Rural Agricultural Lands

1. **Definition.** Land primarily devoted to the current production of horticultural, viticultural, floricultural, dairy, apiary, vegetable, or animal products or of berries, grain, hay, straw, turf, seed, Christmas trees not subject to the excise tax imposed by RCW 84.33.100 through 84.33.140, or livestock, and which has significance for agricultural production. Or, land that has been traditionally in or is still capable of

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production for the above and which could be returned to productive commercial agriculture.

2. **Source.** Island County Commercial Agriculture Land Study, Planning and Community Development Department, February 1998.
3. **Eligibility.** Eligible sites are those that are currently not enrolled in existing current use assessment programs and meet any of the following criteria:
 - a) Lands of at least five (5) acres which are on prime or unique soils as identified in the data source; or
 - b) Lands of at least five (5) acres which meet the definition of resource and rural agricultural lands above; or
 - c) Lands that have been traditionally in or is still capable of production of the above as demonstrated by sales receipts, income tax statements, or other materials which the County accepts as proof that farming once occurred on the property and that the property could be returned to productive commercial agriculture.

B. Rural Forest Lands/Woodlots

1. **Definition.** Rural forest lands/woodlots shall mean any parcel of land that is greater than two (2) acres but less than five (5) acres which is devoted primarily to the growth and harvest of forest crops for commercial purposes. A timber management plan shall be filed with the County legislative authority at the time application is made for classification as timber land pursuant to this chapter.
2. **Source.** Island County Commercial Forest Land Study, Crescent Springs Management, January, 1998.
3. **Eligibility.** Eligible sites are those that are currently not enrolled in existing current use assessment programs and meet the definition for forestlands/woodlots, above.

C. Privately Owned Trails and Corridors

1. **Definition.** Privately owned trails and corridors that are publicly accessible and used for hiking, biking, walking, horseback riding, and jogging. The trails may vary in scale and surfacing and may also be used as a means of non-motorized transportation connecting one destination point to another. Streets, roads, and highways with widened shoulders or bike lanes are not included in this category.
2. **Source.** County Non-Motorized Trail Plan.
3. **Eligibility.** Eligible lands must be used as a public trail or corridor that remains in private ownership. Public access on the trail from a public road or public trail is required.

D. **“Natural” Shoreline Environment**

1. **Definition.** A marine, lake, or river shoreline and its "associated wetlands" designated “natural” in the Shoreline Management Master Program for the County.
2. **Source.** Shoreline Management Master Program.
3. **Eligibility.** Eligible lands are those identified as natural shoreline environments and their associated wetlands in the adopted Shoreline Master Plan governing the area in which the shoreline is located. Eligible land must be adjacent to the water. To qualify there must be no structures or buildings within 200 feet upland from the ordinary high water mark (OHWM); this area is within the Shoreline jurisdiction, and is based on the Shoreline Master Program; and there must be no structures within 200 feet from the edge of an associated wetland boundary. If there is a bluff, any buildings must be at least 200 feet back from the edge of the bluff in a “Natural” Shoreline Environment. Eligibility for this resource category cannot overlap with the “Conservancy Shoreline Environment” category or other wetland categories of the Public Benefit Rating System.

E. **Significant Fish and Wildlife Habitat Conservation Areas, Species and Habitats of Local Importance, Category A and B Wetlands and Special Plant Sites**

1. **Definitions**
 - a) **Significant Fish and Wildlife Habitat Conservation Areas.** Those areas identified as being of critical importance to the maintenance of fish and wildlife species including areas with which endangered, threatened, and sensitive species have a primary association; habitats and species of local importance; streams; commercial and recreational shellfish areas; kelp and eelgrass beds; herring and smelt spawning areas; state natural area preserves, and state natural resource conservation; or
 - b) **Species and Habitats of Local Importance**
 - i. Those areas containing vascular plant species as identified and listed in the Natural Heritage Program as being either endangered, threatened, or sensitive and areas identified in the Natural Heritage Program as high quality ecosystems.
 - ii. Those areas or species designated as Species or Habitats of Local Importance set forth in Chapter 17.02 ICC.
 - c) **Category A and B Wetlands.** Wetlands that are classified Category “A” or “B” by Chapter 17.02A ICC and “A” by Chapter 17.02 ICC.

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d) Special Plant Sites

- i. Those sites where preservation, restoration or enhancement of native plant communities is maintained subject to an approved management plan, or
- ii. Those areas where Blue Flag Iris (*Iris missouriensis*) can be identified or where the property owner proposes a management plan to introduce and maintain a population of Blue Flag Iris.

2. Sources

- a. Those areas containing vascular plant species as identified and listed in Department of Natural Resources (DNR) the Natural Heritage Program as being either an endangered, threatened, or sensitive and areas identified in the Natural Heritage Program as high quality ecosystems.
- b. Those features identified on the Critical Area Maps maintained by Island County.

3. Eligibility

- a) Areas which have a primary association with federally- or state-listed endangered, threatened, or sensitive species of fish or wildlife, and which, if altered, may reduce the likelihood that the species will maintain and reproduce over the long term. A Habitat Management Plan shall be submitted which identifies the area to be protected and appropriate mitigation, management and/or protection strategies that will be employed.
- b) Habitats and species of local importance are to be based on the following criteria:
 - (i) The species or habitat is native to the County;
 - (ii) Locally declining populations that are in danger of extirpation;
 - (iii) Sensitivity to habitat manipulation; and
 - (iv) Commercial, game, other special value.
 - (v) A Habitat Management Plan shall be submitted which identifies the area to be protected and appropriate mitigation, management and/or protection strategies that will be employed.
- c) Streams, provided that the stream buffer is at least twice the size of that required under Chapter 17.02 ICC. Buffer averaging shall not be utilized;
- d) Commercial and recreational shellfish areas, provided that the fish and wildlife habitat conservation area buffer is at least twice the size of that required under Chapter 17.02 ICC. Buffer averaging shall not be utilized;

- e) Kelp and eelgrass beds; herring and smelt spawning areas, provided that the fish and wildlife habitat conservation area buffer is at least twice the size of that required under Chapter 17.02 ICC. Buffer averaging shall not be utilized;
- f) State natural area preserves and natural resource conservation areas;
- g) Sites listed in the Natural Heritage database as containing endangered, threatened, or sensitive vascular plant species or high quality ecosystems, or which are verified by an expert in the field as containing the same plants or communities and which are acceptable by the state agency for addition to the database. A Habitat Management Plan shall be submitted which identifies the area to be protected and appropriate mitigation, management and/or protection strategies that will be employed.
- h) Eligible sites are those wetlands classified Category "A" or "B" by Chapter 17.02A ICC or Category "A" by Chapter 17.02 ICC.

Items a) through h) listed above require protection through easements, or voluntary buffers in those cases where buffers are not established through Chapter 17.02 or 17.02A ICC and, in certain cases, shall require preparation and submittal of a Biological Site Assessment or Habitat Management Plan. The BSA or HMP shall provide a description of the fish and wildlife habitat conservation area, the location of the protected features, the location of buffers and a description of efforts to protect the fish and wildlife habitat conservation area, or a description of restoration efforts in those instances where the critical area has been damaged.

F. **Historic Landmarks/Archaeological Sites**

1. **Definition.** Historic and archaeological resources: land which constitute or upon which is situated an historic landmark formally designated by the County or a local jurisdiction, including buildings, structures or sites of significance in the County's historic or prehistoric heritage, such as Native American settlements, trails, pioneer settlements, farmsteads, roads, industrial works, bridges, burial sites, prehistoric and historic archaeological sites and landscapes, or traditional cultural properties and landscapes.
2. **Source.** County or other local lists or registers of historic places or landmarks and the State inventory of Archaeological Sites (State Office of Archaeology and Historic Preservation) and the County Historical Society.
3. **Eligibility.** Eligible properties must be listed on the County or other local list or register of historic places or landmarks for which there is local regulatory protection. Eligible properties include contributing properties within designated historic districts. Improvements to the land are not eligible for other federal or state tax credits. Additionally, land that has been verified through an archaeological report prepared by a qualified archaeologist that contains archaeological resources. The County will review and make determinations on eligibility.

G. Private Lands Within Designated National Reserves

1. **Definition.** Officially designated areas under private ownership located within national reserves that remain undeveloped and are maintained to protect the landscape of the reserve.
2. **Source.** National Park Service, the Trust Board of the Ebey's Landing National Historical Reserve.
3. **Eligibility.** Eligible lands are privately owned parcels within the Ebey's Landing National Historical Reserve, five (5) acres or greater in size, that remain undeveloped and are maintained to protect the landscape of the reserve.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-14-01 [PLG-002-01], March 1, 2001, vol. 45, p. 230; amended by Ord. C-95-02 [PLG-018-02], vol. 46, p. 415; amended by Ord. C-02-08 [PLG-011-07], March 17, 2008, effective July 1, 2008, vol. 2008, p. 113)

3.40.260 Medium Priority Open Space Resources

A. "Conservancy" Shoreline Environment

1. **Definition.** Marine and Lake Shoreline and associated wetlands designated as "conservancy environment" in an adopted Shoreline Management Master Plan. Conservancy shoreline areas are intended to preserve their existing character. The area must consist of native vegetation.
2. **Sources.** Shoreline Management Master Program.
3. **Eligibility.** Eligible sites must be identified as "conservancy shoreline environment" in an adopted Shoreline Master Plan. The property must not be in another shoreline category of the PBRS. The area to be considered eligible is a maximum of two hundred (200) feet upland from the ordinary high water mark, within the one hundred (100) year floodplain, or the edge of the associated wetland, whichever is greater. To qualify there must be no structures or buildings within 150 feet upland from the ordinary high water mark (OHWM); this area is within the Shoreline jurisdiction, and is based on the Shoreline Master Plan; and there must be no structures within 150 feet from the edge of an associated wetland. If there is a bluff, any buildings must be at least 150 feet back from the edge of the bluff in a "Conservancy" Shoreline Environment. Eligibility under this resource category cannot overlap with the "Natural Shoreline Environment" category or other wetland categories of the PBRS.

B. Flood Hazard Areas Buffers

1. **Definition.** Land buffering a floodplain within the County subject to a one percent (1%) or greater chance of flooding in any given year. These areas include, but are not limited to, streams, lakes, coastal areas, and wetlands.

2. **Source.** Flood Damage Prevention Ordinance, Chapter 14.02A ICC. One hundred (100) year floodplains as listed and mapped by the Federal Emergency Management Agency and the National Flood Insurance Program.
3. **Eligibility.** Those buffer areas located adjacent to or in the immediate vicinity of and which provide at least two (2) times the additional buffer width beyond that required by regulation for areas located within a hundred (100) year floodplain as identified on the FEMA Flood Insurance Program Maps.

C. Geologic Hazard Area Buffers

1. **Definition.** Land buffering areas not suited to the siting of commercial, residential, or industrial development consistent with public health or safety concerns due to their susceptibility to sliding or other slope failures, erosion, earthquake, or other geologic events.
2. **Sources.** Steep/Unstable Slopes Overlay Zone, ICC 17.03. Areas indicated in the Washington Department of Ecology's Coastal Zone Atlas as being unstable, and areas determined by site-specific geologic reports as being unstable. Areas identified in the USDA Island County Soil Survey as having severe water erosion hazards.
3. **Eligibility.** Those areas of undisturbed vegetation located adjacent to or in the immediate vicinity of geologically hazardous areas and which provide at least two (2) times the additional buffer/setback width beyond that required by regulation for areas indicated in the Washington Department of Ecology's Coastal Zone Atlas; USDA Island County Soil Survey; or areas with slopes forty percent (40%) or greater and with a vertical relief of ten (10) feet or more, except areas of consolidated rock.

D. Scenic Natural Resources, Viewpoints, and View Corridors

1. **Definitions**
 - a) **Scenic Natural Resource:** An area of ten (10) or more acres of natural features which is visually significant to the aesthetic character of the County or contains features which otherwise qualifies as a historic landmark or archaeological site; or
 - b) **Viewpoint:** Property that provides a view of an area which is visually significant to the aesthetic character of the County and which provides unlimited public access identified by a permanent sign readily visible from a road or other public right-of-way; or

- c) **View Corridor:** An area of adjoining parcels which individually may be less than one (1) acre but which, when combined, total at least one (1) acre and create a view corridor critical to maintaining a view of a scenic resource area or other visually significant area.
 - 2. **Source.** None available.
 - 3. **Eligibility**
 - a) No lands that have been subject to commercial logging or mineral extraction within twenty five (25) years of the date of the open space classification application are eligible under the Public Benefit Rating System.
 - b) **Scenic Natural Resource:** Eligible sites must be significant to the identity of the local area and be visible to a significant number of the general public from public rights-of-way. Such lands must be of sufficient size to substantially preserve the scenic resource value and must be at least ten (10) acres in size.
 - c) **Viewpoint:** Eligible sites must provide a view of a scenic natural resource in the County or other visually significant areas and must provide for unlimited public access.
 - d) **View Corridor:** Eligible sites must meet the definition of view corridor above.
- E. **Urban Growth Area Open Space**
 - 1. **Definition.** Five (5) or more acres of land, open to the public, and located within the boundaries of an Urban Growth Area designated by the County. For purposes of this definition, land shall be considered open to the public if it qualifies for receiving any points for public access under the Public Access section of this Open Space Taxation Program.
 - 2. **Sources.** City, Town or County Comprehensive Plan and the Natural Lands Plan.
 - 3. **Eligibility.** Eligible lands are those meeting the definition above.
- F. **Public Lands Buffer**
 - 1. **Definition.** Native growth land lying adjacent to neighborhood parks, forests, wildlife preserves, natural area preserves, or sanctuaries. Eligibility for this exception does not extend to properties where plantings are required under local zoning codes, development mitigation requirements, or other local regulations.
 - 2. **Source.** County Comprehensive Plan.

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3. **Eligibility.** Lands being buffered shall be in public ownership, or private lands shall be enrolled in the open space program.

G. **Category “B,” “C” and “D” Wetland**

1. **Definition.** Wetlands classified Category “C” or “D” by Chapter 17.02A ICC and “B” by Chapter 17.02 ICC.
2. **Sources.** County Wetland Maps, ICC 17.03.030 and 17.03.110.A and Land Use Standards governing wetlands, deepwater habitats, tributary streams and their surrounding buffers, ICC 17.03.150.N. National Wetlands Inventory Mapping System, U.S. Fish and Wildlife Service. Shoreline Management Act, 90.58 RCW and the County Shoreline Management Master Program ICC 16.21.
3. **Eligibility.** Eligible lands are those wetlands designated the Category B rating under the County Wetland Maps classified Category “C” or “D” by Chapter 17.02A ICC and “B” by Chapter 17.02 ICC.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-95-02 [PLG-018-02] vol. 46, p. 415; amended by Ord. C-02-08 [PLG-011-07], March 17, 2008, effective July 1, 2008, vol. 2008, p. 113)

3.40.270 **Low Priority Open Space Resources**

A. **Artificial/Category “C” and “E” Wetlands**

1. **Definition.** Wetlands classified as Category “E” by Chapter 17.02A ICC and “C” by Chapter 17.02 ICC.
2. **Sources.** County Wetland Maps, ICC 17.02 and 17.02A and Land Use Standards governing wetlands, deepwater habitats, tributary streams and their surrounding buffers.
3. **Eligibility.** Eligible lands are those wetlands classified Category “E” by Chapter 17.02A ICC and “C” by Chapter 17.02 ICC.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-95-02 [PLG-018-02], vol. 46, p., 415; amended by Ord. C-02-08 [PLG-011-07], March 17, 2008, effective July 1, 2008, vol. 2008, p. 113)

3.40.280 **Bonus System**

Additional point values may be applied for the following eligible lands:

A. **Public Priority - five (5) points**

1. **Definition.** Land containing one (1) or more of the following community Natural Lands priorities of County residents:
 - a) Critical Aquifer Recharge Areas which materially protect watersheds for drinking water sources and supply;

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- b) Significant undisturbed natural communities and ecosystems; or
 - c) Natural shoreline systems, including lagoons, saltwater tidal flats, marshes and accretion beaches that serve a diversity of ecological functions.
2. **Source.** Periodic surveys or opinion polls conducted by the County to assess the relative priorities of County residents for the conservation/protection of natural lands. DNR, Division of Geology and Earth Resources, surficial geology maps based on USGS Quad maps.
3. **Eligibility.** Eligible sites are those that contain one (1) or more of the defined public priority open space resources.
- B. Voluntary Resource or Critical Area Restoration - five (5) points**
1. **Definition.** Restoration of any high, medium or low open space resource defined above. Emphasis shall be placed on restoration of anadromous fish-rearing habitat, wildlife and plant habitat areas, and upland, stream, and wetland habitats.
2. **Source.** No inventory available.
3. **Eligibility.** Eligible sites are those that qualify for any high, medium or low open space resource classification above without this category. Sites are eligible to receive five (5) bonus points for the resource being restored. The owner must have an implemented restoration plan developed in cooperation with, or approved by appropriate federal, state, County, or local agency.
- C. Surface Water Quality Buffer Areas – One (1), three (3), or five (5) points**
1. **Definition.** An undisturbed zone of native growth vegetation adjacent to a lake, pond, stream, wetland, or marine waters of a sufficient buffer width, but no less than fifty (50) feet, that will contribute to the protection of water quality in a surface water body. Bonus points are awarded for a streamside or wetland buffer width of at least one and a half (1-1/2) that required by the applicable local Critical Areas Ordinance or for a streamside or wetland buffer, of no less than fifty (50) feet, in agricultural lands otherwise exempted from buffering requirements. The buffer width is measured upland from the ordinary high water mark or the outer edge of a regulated wetland. The buffer does not include the body of water waterward of the ordinary high water mark or the wetland itself.
2. **Sources.** Catalog of Washington Streams, Shoreline Master Programs, County or local Sensitive Areas Ordinance streams and wetlands maps as basis for determination.

3. **Eligibility.** Sites qualifying under the "Surface Water Quality Buffer Area" or Shorelines classifications would receive additional points through the provision of additional buffer which is preserved from clearing and from livestock intrusion. All such lands in or adjacent to pasture land must be fenced to prevent intrusion by domesticated animals. Eligibility requires property use and access restriction beyond those specified in the Critical Areas Ordinance or other surface water protection regulations. The bonus points are awarded as follows:
 - a) One and a half (1-1/2) times additional buffer width beyond that required by regulation - one (1) point
 - b) Two (2) times additional buffer width beyond that required by regulation – three (3) points
 - c) Three (3) times additional buffer width beyond that required by regulation - five (5) points
 - d) At least seventy-five (75) feet of buffer width in agricultural lands otherwise exempted from buffering requirements - five (5) points

D. Contiguous Parcels Under Separate Ownership - three (3) points

1. **Definition.** Contiguous parcels of land with the same open space resources are eligible for treatment as a single parcel if open space classification is sought under the same application. "Contiguous parcels" are defined as parcels abutting each other or abutting a publicly owned open space without any significant manmade barrier that materially restricts the free movement of wildlife or interferes with the visual continuity between the two (2) or more properties.
2. **Source.** Not applicable.
3. **Eligibility.** Treatment as contiguous parcels shall include the requirement to pay only a single application fee. The total area of all parcels combined must equal or exceed any required minimum (rather than each parcel being required to meet such minimums). This contiguous parcel bonus must be accepted by all the applicants within the configuration under identical terms and conditions of access, easements, and restrictions. Individual parcels may be withdrawn from open space classification consistent with all applicable rules and regulations without affecting the continued eligibility of all other parcels accepted under the same application, provided that the combined area of the parcels remaining in open space classification must equal or exceed any minimum size requirement established in the PBRS and that access to the remaining parcels is not affected. Contiguous parcels must meet the following conditions:
 - a) The application must include two (2) or more parcels;

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- b) Each parcel included in the application must contain qualifying open space resources as defined by the Public Benefit Rating System;
- c) The owner(s) of parcels included in the application must agree to such terms and conditions for inclusion in the program that are consistent with the open space resource of the property;

E. Conservation/Historic Easement in Perpetuity - five (5) points.

- 1. **Definition.** An easement that restricts in perpetuity, further potential development, or other uses of a property, and which may include a requirement for native growth protection.
- 2. **Sources.** Available sources include the Conservation Easement Handbook.
- 3. **Eligibility.** Eligible lands are those that qualify for any high, medium or low open space resource classification. The conservation/historic easement will be in a form, and with such conditions, as are acceptable to the County.

F. Public Access - zero (0) to five (5) points.

- 1. **Definition.** Access to the County's open space lands by the general public should be encouraged for all lands unless it is determined that such access would damage or endanger the resource. Property owners who allow access to the property, beyond that which is otherwise required by the open space resource category, should be afforded consideration in the level of tax reduction they receive depending on the level of access allowed and the conditions under which access is permitted.
- 2. **Source.** Not applicable.
- 3. **Eligibility.** Properties shall be awarded additional points to the extent that such public access is available to the open space site, to a maximum of five (5) points. For open space resource categories which either contain public access requirements in the definition or eligibility criteria, no public access bonus points shall be awarded. The applicant shall specify the type of access that will be available in the application. Access points shall be awarded on the following scale:
 - a) **Unlimited Public Access** – five (5) points
Year-round access to the general public is allowed without special arrangement with the property owner.
 - b) **Limited Public Access/Sensitive Area** – five (5) points
Access may be reasonably limited due to the sensitive nature of the resource, with access provided only to appropriate user groups. The access allowed must

generally be for an educational, scientific, or research purpose and available through special arrangements with the owner.

c) **Privately Owned Tidelands Access** - five (5) points

Public access to tidelands and such portions of the upland property necessary to provide access to the water line. Eligibility for public access points requires that the property is able to provide public access to the tidelands from a public right-of-way. Entry points and uses may be posted so that it does not detract from the resource.

d) **Limited Public Access** - three (3) points

- (i) Access to the public is allowed, with or without special arrangements with the property owner, for any period of less than the full year.
- (ii) Access is available to any and all of the general public during any period of the year upon special arrangements with the owner or upon the payment of a use fee that may not exceed twice the cost for members of the organization utilizing the facility.

e) **No Public Access** - zero (0) points

- (i) No public access is allowed.
- (ii) Members only access. Access is restricted at all times to members of the organization utilizing the facility.

f) **Signage**

For properties allowing public access and receiving access points under a) and d) above, the County shall furnish and maintain, at its own expense, signage according to County specifications which designates the property as part of the Open Space Taxation Program and states the conditions of access.

g) **Accessibility**

For properties allowing access and being considered for receiving access points under a) through c) above, no points will be allowed if the property is not reasonably accessible. Off-road parking may be required where necessary to provide safe vehicular or pedestrian access. The property owner may, at their own expense and without any deduction in the number of access points awarded, limit access to the property to a reasonable number of locations through the use of fences, berms or other access barriers. Such physical barriers must be approved by the appropriate agency in advance, so as not to defeat the purpose of a resource category - for instance restricting wildlife in a wildlife corridor or construction of a visually incompatible fence near an historic resource.

h) Limitations on Access and Use

Reasonable limitations on access and use of properties may be imposed without a deduction in the number of access points a property receives. For example, prohibiting access before a reasonable time in the morning and after a reasonable time in the evening, prohibiting the use of any motorized or wheeled vehicles (except those required by disabled persons), prohibiting the use of the property for any kind of social gathering, prohibiting the consumption of any alcoholic beverages on the property, prohibiting the use of the property for picnics, etc. are all examples of reasonable limitations on the use of the property by the public which would likely not result in a reduction of points received by the property in the public access category. All such restrictions must be included in such documents or easements that establish the property as eligible for current use taxation.

G. Properties with an approved Rural Stewardship Plan – five (5) points.

1. **Definition.** A detailed site plan prepared by or for an Owner that establishes the location for authorized Permitted Uses, the location and classification of Critical Areas and Critical Area Buffers and Best Management Practices for the long term use of the property. A Rural Stewardship Plan is a voluntary option under Chapter 17.02A ICC available to Owners of Lots one (1) acre or larger in size.
2. **Sources.** A County approved Rural Stewardship Plan.
3. **Eligibility.** A Rural Stewardship Plan approved under Chapter 17.02A ICC.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-95-02 [PLG-018-02], vol. 46, p. 415; amended by Ord. C-02-08 [PLG-011-07], March 17, 2008, effective July 1, 2008, vol. 2008, p. 113)

3.40.290 Super Bonus Category – Current Use Value of Ten Percent (10%) of Market Value

Properties with at least one (1) high priority open space resource AND which allow unlimited public access or limited public access for a sensitive area (due to resource sensitivity) AND which convey a conservation, historic, or trail easement in perpetuity, in a form and with such conditions as are acceptable to the County, shall be automatically eligible for current use value at ten percent (10%) of market value.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.300

REVENUE AND FINANCE

3.40.300 Severability

If any provision of this ordinance or its application to any person or circumstance is held invalid, the remainder of this ordinance or its application to other persons or circumstances is not affected.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38)

3.40.310 Effective Date

This Chapter shall take effect on October 1, 1998 and shall apply to new applications submitted on or after that date. Amendments take effect upon the terms of their adoption.

(Ord. C-93-98 [PLG-026-98], September 28, 1998, vol. 42, p. 491; accepted by Res. C-133-98 [PLG-043-98], October 19, 1998, vol. 43, p. 38; amended by Ord. C-95-02 [PLG-018-02], vol. 46, p. 415)

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Chapter 3.44

Service Fees for Juvenile Diversion Services

Sections:

- 3.44.010 Purpose**
- 3.44.020 Fee schedule**
- 3.44.030 Current Expense Fund**
- 3.44.040 Severability**

3.44.010 Purpose

The purpose of this chapter is to authorize the juvenile court to assess service fees to cover the costs of the administration and operation of juvenile diversion services authorized by Chapter 171, Laws of Washington 1993, and RCW 13.40. Such service fees shall be the responsibility of the party or parties requesting the service. No juvenile who is eligible for diversion, as provided in RCW 13.40, may be denied diversion services based on an inability to pay for the services.

(Ord. C-161-99, December 27, 1999, effective December 31, 1999, vol. 44, p. 236; re-enacted by Ord. C-119-00, December 11, 2000, vol. 45, p. 100)

3.44.020 Fee Schedule

The juvenile court shall prepare and adopt a fee schedule charging no more than fifty dollars (\$50.00) per case to cover the costs of the administration and operation of juvenile diversion services provided under chapter 13.40 RCW. The parent or legal guardian of a juvenile who receives diversion services must pay for the services based on the parent's or guardian's ability to pay. The juvenile court is authorized to implement procedures, for cause, to waive all or part of the fees based on an applicant's showing of bona fide hardship. Collection of the service fee shall be the responsibility of the juvenile court.

(Ord. C-161-99, December 27, 1999, effective December 31, 1999, vol. 44, p. 236; re-enacted by Ord. C-119-00, December 11, 2000, vol. 45, p. 100)

3.44.030 Current Expense Fund

The juvenile court shall cause any such fee so collected to be placed into the current expense fund of the county no less than twelve (12) times per year, based on the requirements of State law and the application of generally accepted principles of accounting.

(Ord. C-161-99, December 27, 1999, effective December 31, 1999, vol. 44, p. 236; re-enacted by Ord. C-119-00, December 11, 2000, vol. 45, p. 100)

SERVICE FEES FOR JUVENILE DIVERSION SERVICES

3.44.040

3.44.040 Severability

If any court shall find any provision of this chapter or its application to any person or circumstance to be unconstitutional or otherwise invalid such findings shall not affect the validity of all remaining portions of this title or the application of this title to other person or circumstances.

(Ord. C-161-99, December 27, 1999, effective December 31, 1999, vol. 44, p. 236; re-enacted by Ord. C-119-00, December 11, 2000, vol. 45, p. 100)

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Chapter 3.48

Superior Court Courthouse Facilitator Program

Sections:

- 3.48.010 Domestic Relations Filing Fee Surcharge - \$20**
- 3.48.020 Additional Marriage License Fee - \$8**
- 3.48.030 Additional Marriage License Fee - \$15**
- 3.48.040 Use of Surcharge Funds**
- 3.48.050 Fee for Use of Family Court Facilitator**

3.48.010 Domestic Relations Filing Fee Surcharge - \$20

A surcharge in the amount of twenty dollars (\$20.00) is hereby imposed upon the initial filing of all Island County Superior Court cases filed under Title 26 RCW, which fee shall be collected by the Island County Clerk, remitted to the Island County Treasurer and shall be maintained in a separate account as provided in RCW 26.12.240.

(Ord. C-108-00, November 27, 2000, vol. 45, p. 75, effective January 1, 2001; amended by Ord. C-87-05, August 22, 2005, effective September 1, 2005, vol. 2005, p. 257)

3.48.020 Additional Marriage License Fee - \$8

There is hereby imposed upon the issuance of marriage licenses by Island County a fee of eight dollars (\$8.00) in excess of the fees prescribed in RCW 36.18.010 and which shall be collected by the Island County Auditor, remitted to the Island County Treasurer and maintained in a separate account as provided in RCW 26.12.220.

(Ord. C-108-00, November 27, 2000, vol. 45, p. 75, effective January 1, 2001)

3.48.030 Additional Marriage License Fee - \$15

There is hereby imposed upon the issuance of marriage licenses by Island County an additional fee in the sum of fifteen dollars (\$15.00) in excess of the fees prescribed in RCW 36.18.010 and which shall be collected by the Island County Auditor, remitted to the Island County Treasurer and maintained in the separate account created by section 3.48.020 above.

(Ord. C-108-00, November 27, 2000, vol. 45, p. 75, effective January 1, 2001)

3.48.040 Use of Surcharge Funds

The funds collected by the surcharges and additional fees imposed by sections 3.48.010, 3.48.020 and 3.48.030 shall be used by the Island County Superior Court to establish and operate a Courthouse Facilitator Program for the purpose of assisting unrepresented litigants accessing the Island County Superior Court in domestic relations cases or other filings under the provisions of Title 26 RCW.

(Ord. C-108-00, November 27, 2000, vol. 45, p. 75, effective January 1, 2001)

3.48.050 Fee for Use of Family Court Facilitator

According to the litigant’s ability to pay, the superior court may impose a user fee not to exceed \$50.00 per visit for use of the family court facilitator. Such fee shall be collected and remitted to the treasurer to be maintained in the separate account established under section 3.48.010 above.

(Ord. C-108-00, November 27, 2000, vol. 45, p. 75, effective January 1, 2001)

Chapter 3.52

Fees For Returned Checks

Section:

3.52.010 Purpose

3.52.010 Purpose

The purpose of this chapter is to authorize offices and departments of Island County to assess a handling fee of \$40.00 per check dishonored by nonacceptance or nonpayment, pursuant to RCW 62A.3-515. Any Island County office or department that receives payment by check may establish a procedure for the collection of this fee.

(Res. C-36-06, April 24, 2006, vol. 2006, p. 137)

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