ORDINANCE 2024-03

AN ORDINANCE AMENDING CHAPTER 3.43 OF THE TOPPENISH MUNICIPAL CODE, IMPOSING AN ADDITIONAL QUARTER PERCENT REAL ESTATE EXCISE TAX, PROVIDING FOR SEVERABILITY, CORRECTIONS, AND ESTABLISHING AN EFFECTIVE DATE

WHEREAS the Toppenish City Council has been in deliberations about the prospects of levying the second quarter percent Real Estate Excise Tax, and after discussion has determined that it will be of benefit to the operations of the city to levy such tax,

NOW THEREFORE THE CITY COUNCIL OF THE CITY OF TOPPENISH, WASHINGTON DO ORDAIN AS FOLLOWS:

<u>Section 1. Additional real estate excise tax</u>. Chapter 3.43 of the Toppenish Municipal Code (TMC) is amended by the addition of the following section:

3.43.025 Additional excise tax imposed.

In accordance with RCW 82.46.035, and in addition to the excise tax on the sale of real property imposed by TMC 3.43.010 and TMC 3.43.020, there is hereby imposed an excise tax on each sale of real property located within the corporate limits of the City of Toppenish at the rate of one quarter of one percent (0.25%) of the selling price to be collected by the County as prescribed in RCW 82.46.060. Proceeds from this additional tax shall be deposited in a separate account in the municipal capital improvements fund and expended as authorized by law under RCW 82.46.035.

<u>Section 2. Severability</u>: If any section, sentence, clause, or phrase of this Ordinance should be held to be unconstitutional or unlawful 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.

<u>Section 3. Corrections</u>: The city clerk and the codifiers of this ordinance are authorized to make necessary clerical corrections to this ordinance including, but not limited to, the corrections of scriveners/clerical errors, references, section or subsection numbers and any references thereto.

Section 4. Effective Date: This ordinance shall become effective July 1, 2024, more than sixty (60) days after passage, approval, which is more than five (5) days after publication of a summary thereof, and delivery to the Yakima County Treasurer per RCW 82.46.080 as required by law.

PASSED by the Toppenish City Council at its regular meeting held on the 22nd day of April, 2024.

ELPIDIA SAAVEDRA, Mayor

ATTEST:

HEIDI RIOJAS, CMC, City Clerk

APPROVED AS TO FORM:

GARY M. CUILLIER, City Attorney

CITY OF TOPPENISH

21 West First Avenue Toppenish, WA 98948

"Where the West Still Lives"

CLERK'S CERTIFICATION

I, the undersigned, the duly chosen, qualified and acting Clerk of the City of Toppenish, Washington, and keeper of the records of the Council of the City (herein called the "Council"), DO HEREBY CERTIFY:

- 1. That the attached Ordinance 2024-03 (herein called the "Ordinance") is a true and correct copy of an Ordinance of the City, as finally passed at a meeting of the Council held on the 22nd day of April, 2024, and duly recorded in my office.
- 2. That said meeting was duly convened and held in all respects in accordance with law, and, to the extent required by law, due and proper notice of such meeting was given; that a quorum was present throughout the meeting and a legally sufficient number of members of the Council voted in the proper manner for the passage of the ordinance; that all other requirements and proceedings incident to the proper passage of the Ordinance have been duly fulfilled, carried out and otherwise observed; and that I am authorized to execute this certificate.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City of Toppenish, Washington, this 23rd day of April, 2024.

Heidi Riojas, CMC, City Clerk

Official Newspaper: Sunnyside Sun

Published: May 1, 2024

Effective: July 1, 2024