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**ORDINANCE NO. 481 ADOPTING LEGISLATION TO AUTHORIZE THE  
MAXIMUM CAPACITY OF THE SALES AND USE TAX AUTHORIZED BY  
RCW 82.14.540 FOR AFFORDABLE AND SUPPORTIVE HOUSING,  
RESULTING IN NEW CHAPTER 3.30 OF WALLA WALLA COUNTY CODE.**

Auditor File Number(s) of document being assigned or released:

Grantor

1. **Walla Walla County Commissioners**
- 2.
- 3.

Additional names on page \_\_\_\_ of document.

Grantee

1. **The Public**
- 2.
- 3.

Additional names on page \_\_\_\_ of document.

Legal description (i.e.: lot and block or section township and range)

n/a

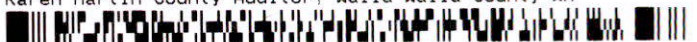
Additional legal is on page \_\_\_\_ of document.

Assessors Parcel Numbers

n/a

Additional parcel number is on page \_\_\_\_ of document.

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**BOARD OF COUNTY COMMISSIONERS  
WALLA WALLA COUNTY, WASHINGTON**

**ORDINANCE NO. 481**

**AN ORDINANCE ADOPTING LEGISLATION TO AUTHORIZE THE MAXIMUM CAPACITY OF THE SALES AND USE TAX AUTHORIZED BY RCW 82.14.540 FOR AFFORDABLE AND SUPPORTIVE HOUSING, RESULTING IN NEW CHAPTER 3.30 OF WALLA WALLA COUNTY CODE.**

**WHEREAS**, Chapter 388, Laws of 2019, relating to encouraging investments in affordable housing was adopted in the 2019 session and codified at RCW 82.14.540; and

**WHEREAS**, RCW 82.14.540 authorizes the governing body of a city or county to impose a local sales and use tax for the acquisition, construction or rehabilitation of affordable housing or facilities providing supportive housing, for the operations and maintenance costs of affordable or supportive housing, and providing rental assistance to eligible tenants; and

**WHEREAS**, the tax will be credited against state sales taxes collected within the County and, therefore, will not result in higher sales and use taxes within the County and will represent an additional source of funding to address housing needs in the County; and

**WHEREAS**, the maximum rate imposed may not exceed 0.0146 percent. The maximum rate is available until July 28, 2020 to a county within its unincorporated areas and within the limits of a city that declares it will not levy the tax or that does not adopt a resolution of intent to impose the tax; and

**WHEREAS**, the tax must be used to assist persons whose income is at or below sixty percent of the County median income; and

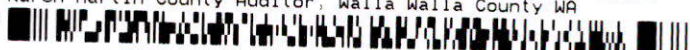
**WHEREAS**, a lack in affordable housing is burdening residents and causing unwarranted health and social services issues; and

**WHEREAS**, imposing the sales and use tax to address this need will benefit residents; and

**WHEREAS**, the Board of County Commissioners held a workshop on October 28, 2019; and

**WHEREAS**, the Board of County Commissioners adopted Resolution 19-254, a resolution of intent to authorize the maximum capacity of the tax, in open session on November 4, 2019; and

**WHEREAS**, the County has reviewed similar ordinances from Pierce County, Whatcom County and Pacific County Washington; and





**WHEREAS**, the following findings of fact and conclusions of law are hereby made:

Findings of Fact:

1. On November 7 and November 14, 2019 Notices of Public Hearing were published in the Walla Walla Union Bulletin.
2. The Board of County Commissioners held a public hearing on November 18, 2019.

Conclusions of Law:

1. The proposed amendments to Walla Walla County Code Title 3 are necessary to address affordable housing issues in Walla Walla County.
2. RCW 82.14.055(2) states that, "In the case of a local sales and use tax that is a credit against the state sales tax or use tax, a local sales and use tax change may take effect (a) no sooner than thirty days after the department receives notice of the change and (b) only on the first day of a month." The County intends to notify and contract with the Department of Revenue for the collection of the sales and use tax.

Now Therefore,

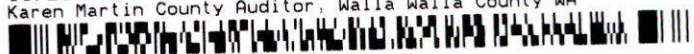
BE IT ORDAINED, by the Walla Walla County Board of County Commissioners that, based on the findings of fact and conclusions of law above, that the tax is imposed and a new chapter of the Walla Walla County Code created as follows:

Section 1. Walla Walla County Code is amended to create a new Chapter 3.30 as shown on the attached Exhibit A.

Section 2. Effective Date. This ordinance is effective upon signing. The Chair of the Board of County Commissioners shall immediately proceed with notifying and, if needed, contracting with the Department of Revenue.


Section 3. Savings and Severability. If any section, subsection, paragraph, sentence, clause or phrase of this ordinance is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining parts of this ordinance.

Section 4. Publication. This ordinance will be published by an approved summary consisting of the title.



PASSED by the Walla Walla County Board of County Commissioners in regular session at Walla Walla, Washington, then signed by its membership and attested by its Clerk in authorization of such passage this 25<sup>th</sup> day of November, 2019.

Attest:

  
Diane L. Harris  
Diane L. Harris, Clerk of the Board

Todd L. Kimball  
Todd L. Kimball, Chairman, District 2

James K. Johnson  
James K. Johnson, Commissioner, District 1

Gregory A. Tompkins  
Gregory A. Tompkins, Commissioner, District 3

Constituting the Board of County Commissioners  
of Walla Walla County, Washington

Approved as to form:

Jesse D. Nolte  
Jesse D. Nolte, Deputy Prosecuting Attorney



## EXHIBIT A

### Chapter 3.30 Sales and use Tax – Credit against prior tax.

#### 3.30.010 – Definitions

“Nonparticipating City,” “Nonparticipating County,” “Participating City,” “Participating County,” and “Qualifying Local Tax” shall have the definitions provided in RCW 82.14.540 as it exists or is hereafter amended.

#### 3.30.020 – Imposition

Walla Walla County is a “participating county” under RCW 82.14.540. There is authorized, fixed and imposed a sales and use tax on every taxable event, as defined in RCW 82.14.020, in nonparticipating cities and participating cities identified in RCW 82.14.540, as appropriate for taxation by a participating county. There is also authorized, fixed and imposed a sales and use tax on every taxable event, as defined in RCW 82.14.020, in unincorporated Walla Walla County for the time period identified as appropriate for taxation by a participating county under RCW 82.14.540. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW 82.08 and RCW 82.12.

#### 3.30.030 – Rate.

The rate of the tax shall be the maximum rate permitted participating counties under RCW 82.14.540 as it exists or is hereafter amended.

#### 3.30.040 – Administration and collection.

The tax imposed by this chapter shall be administered and collected in accordance with RCW 82.14.540. The Chairman of the Board of County Commissioners is authorized and directed to execute any contracts with the Department of Revenue that may be necessary to provide for the administration or collection of the tax.

#### 3.30.050 – Fund Created.

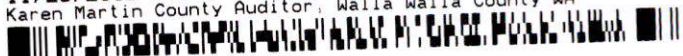
The proceeds of the tax imposed by this chapter shall be deposited in a special fund in Walla Walla County to be known as the “Affordable and Supportive Housing Fund.”

#### 3.30.060 – Use of funds

Monies collected may only be used for affordable and supportive housing purposes as provided in RCW 82.14.540(6)(b) as it exists or is hereafter amended. Monies shall be administered by the Board of County Commissioners, with assistance from the Department of Community Health, in accordance with budgetary processes and state statutes.

#### 3.30.070 – Report by Director of the Department of Community Health

The Director of the Department of Community Health shall report annually to the Department of Commerce as required by RCW 82.14.540(11).



3.30.080 - Expiration.

The tax imposed by this chapter expires 20 years after the date on which the tax is first imposed.

3.30.100 - Severability.

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