

Langley Municipal Code

Title 3

Revenue and Finance

Chapters:

- 3.04 Sales and Use Tax**
- 3.08 Additional Sales and Use Tax**
- 3.12 Leasehold Excise Tax**
- 3.16 Utility Tax**
- 3.20 Transient Occupancy Tax**
- 3.24 Real Estate Excise Tax**
- 3.25 Municipal Code Fee Schedule**
- 3.26 Land Use Fees**
- 3.28 Local Improvements**
- 3.32 Bond Registration**
- 3.36 General Fund**
- 3.40 Payroll Fund**
- 3.42 Imprest Fund**
- 3.50 Treasurer's Suspense fund**
- 3.52 Claims Clearing Fund**
- 3.56 Miscellaneous Funds**
- 3.60 Water Improvement Fund**
- 3.64 Sewer Improvement Fund**
- 3.68 Claims Payment**
- 3.72 Investment of Excess Funds**
- 3.76 Payroll Warrants**
- 3.78 Langley Park Fund**
- 3.80 Disposal of Surplus Property**
- 3.84 Small Works Roster**

3.44, 3.46, 3.48, 3.54 Repealed

Chapter 3.04

Sales and Use Tax

Sections:

- 3.04.010 Imposed.**
- 3.04.020 Rate.**
- 3.04.030 Administration and collection.**
- 3.04.040 Records inspection.**
- 3.04.050 Contract with state.**
- 3.04.060 Failure to collect or pay.**

Section 3.04.010 Imposed.

There is 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 the city. The tax shall be imposed upon and collected from those persons from whom the sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12. (Ord. 329, 1980: Ord. 217, 1970)

Department of Revenue, pursuant to RCW 82.32.330. (Ord. 329, 1980: Ord. 217, 1970)

Section 3.04.050 Contract with state.

The mayor of the city is authorized to enter into contract with the Department of Revenue for the administration and collection of the tax. (Ord. 329, 1980: Ord. 217, 1970)

Section 3.04.020 Rate.

The rate of tax imposed by Section 3.04.010 shall be one half of one percent of the selling price or value of the article used, as the case may be; provided, however, that during such period as there is in effect a sales or use tax imposed by Island County, the rate of tax imposed by this chapter shall be 425/1,000 of one percent. (Ord. 329, 1980: Ord. 217, 1970)

Section 3.04.060 Failure to collect or pay.

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. 329, 1980, Ord. 217, 1970)

Section 3.04.030 Administration and collection.

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. 329, 1980, Ord. 217, 1970)

Section 3.04.040 Records inspection.

The city consents to the inspection of such records as is necessary to qualify the city for inspection of records of the

Chapter 3.08

Additional Sales and Use Tax

Sections:

- 3.08.010 Imposed.**
- 3.08.020 Rate.**
- 3.08.030 Administration and collection.**
- 3.08.040 Records inspection.**
- 3.08.050 Contract with state.**
- 3.08.060 Special initiative procedure.**
- 3.08.070 Failure to pay or collect.**

Section 3.08.010 Imposed.

There is imposed a sales or use tax, as the case may be, as authorized by RCW 82.14.030(2), upon every taxable event, as defined in RCW 82.14.020, occurring within the city. The tax shall be imposed upon and collected from those persons from whom the state sales tax or use tax is collected pursuant to RCW Chapters 82.08 and 82.12. (Ord. 393, 1983)

Section 3.08.020 Rate.

The rate of the tax imposed by Section 3.08.010 of this chapter shall be one-half of one percent of the selling price or value of the article used, as the case may be; provided, however, that during such period as there is in effect a sales tax or use tax imposed by the county under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session, at a rate equal to or greater than the rate imposed by this section, the county shall receive fifteen percent of the tax imposed by Section 3.08.010; provided, further, that during such period as there is in effect a sales tax or use tax imposed by the county under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session, at a rate which is less than the rate imposed by this section, the county shall receive from the tax imposed by Section 3.08.010 that amount of revenue equal to fifteen percent of the rate of the tax imposed by the county under Section 17(2), Chapter 49, Laws of 1982, First Extraordinary Session. (Ord. 393, 1983)

Section 3.08.030 Administration and collection.

The administration and collection of the tax imposed by this chapter shall be in accordance with the provisions of RCW 82.14.050. (Ord. 393, 1983)

Section 3.08.040 Records inspection.

The city consents to the inspection of such records as are necessary to qualify the city for inspection of records by the Department of Revenue, pursuant to RCW 82.32.330. (Ord. 393, 1983)

Section 3.08.050 Contract with state.

The mayor of the city is authorized and directed to enter into a contract with the Department of Revenue for the administration of this tax. (Ord. 393, 1983)

Section 3.08.060 Special initiative procedure.

This chapter shall be subject to the special initiative procedure provided for by Section 19, Chapter 49, Laws of 1982, First Extraordinary Session, the provisions of which are adopted by this reference. (Ord. 393, 1983)

Section 3.08.070 Failure to pay or collect.

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

Langley Municipal Code

indirect, and any buyer who refuses to pay any tax due under this chapter, shall be guilty of a misdemeanor, and upon conviction thereof shall be punished by a fine of not more than five hundred dollars,

or by imprisonment for not more than ninety days, or by both such fine and imprisonment. (Ord. 393, 1983)

Chapter 3.12

Leasehold Excise Tax

Sections:

- 3.12.010 Levied.**
- 3.12.020 Collection.**
- 3.12.030 Receipt of city's portion.**
- 3.12.040 Records inspection.**
- 3.12.050 Contract with state.**
- 3.12.060 Exemptions.**
- 3.12.070 Failure to pay or collect.**

Section 3.12.010 Levied.

There is levied a 12.84 percent leasehold excise tax, effective January 1, 1976, on the act or privilege of occupying or using city-owned real or personal property within the city through a leasehold interest.
(Ord. 442, 1984)

Section 3.12.020 Collection.

The leasehold excise tax shall be collected by the city and paid over to the State Department of Revenue.
(Ord. 442, 1984)

Section 3.12.030 Receipt of city's portion.

The city shall receive such portion of the excise tax as is provided by the laws of the state.
(Ord. 442, 1984)

Section 3.12.040 Records inspection.

The city consents to the inspection of such records as are necessary to qualify the city for inspection of records of the Department of Revenue pursuant to RCW 82.32.330.
(Ord. 442, 1984)

Section 3.12.050 Contract with state.

The city clerk/treasurer is authorized to execute a contract with the Department of Revenue of the state for the administration and collection of the tax imposed in Section 3.12.010.
(Ord. 442, 1984)

Section 3.12.060 Exemptions.

Leasehold interests exempted by state law, as it now exists or may hereafter be amended, shall be exempt from the tax imposed.
(Ord. 442, 1984)

Section 3.12.070 Failure to pay or collect.

Any person violating any of the provisions or failing to comply with any of the requirements of this chapter shall be deemed guilty of a misdemeanor and each such person shall be deemed guilty of a separate offense for each and every day during any portion of which any violation of any of the provisions of this chapter is committed, continued or permitted, and upon conviction of any such violation, such person shall be punished by a fine of not more than three hundred dollars.
(Ord. 442, 1984)

Chapter 3.16

Utility Tax

Sections:

- 3.16.010 Authorization.**
- 3.16.020 Business license requirements.**
- 3.16.030 Definitions.**
- 3.16.040 Tax levied.**
- 3.16.050 Deductions.**
- 3.16.060 Tax rate**
- 3.16.070 Due and payable when.**
- 3.16.080 Record of income.**
- 3.16.090 Failure to pay.**
- 3.16.100 Over payment.**
- 3.16.110 Administration and enforcement.**
- 3.16.120 Violation-Penalty.**
- 3.16.130 Budget Allocation.**
- 3.16.140 Rate Change.**
- 3.16.150 Cellular Telephone Service - Income Allocation and Administration**

Section 3.16.010 Authorization.

The provisions of this chapter shall be deemed to be an exercise of the power of the city to license and tax for revenue. (Ord. 768, 1998)

Section 3.16.020 Business license requirements.

No person, firm, corporation, or legally recognized entity shall engage in or carry on any business, occupation, act or privilege for which a tax is imposed by Section 3.16.040 without first having obtained, and being the holder of, a license so to do, to be known as a business license. Each such person, firm or corporation shall promptly apply to the city clerk for such license upon such forms as the clerk shall prepare and provide, giving such information as the clerk shall deem reasonably necessary to enable him or her to administer and enforce this chapter; and, upon acceptance of such application by the clerk, he or she shall thereupon issue such license to the applicant. Such business

license shall be personal and nontransferable and shall be valid as long as the licensee continues in said business, and complies with this chapter, and renews it in accordance with L.M. C. Chapter 5.04. (Ord. 768, 1998)

Section 3.16.030 Definitions.

A. "Cable television services" means the one-way transmission of video programming and associated non-video signals to subscribers together with subscriber interaction, if any, which is provided in connection with video programming.

B. "Cellular telephone service" means a two-way voice and data telephone/telecommunications system based in whole or substantially in part on wireless radio communications and which is not currently subject to regulation by the Washington Utilities and Transportation Commission (WUTC). This includes cellular mobile service. The definition of cellular mobile

Langley Municipal Code

service includes other wireless radio communications services such as specialized mobile radio (SMR), personal communications services (PCS), and any other evolving wireless radio communications technology which accomplishes a purpose similar to cellular mobile service.

C. "Competitive telephone service" means the providing by any person of telecommunications equipment or apparatus or service related to that equipment or apparatus such as repair or maintenance service, if the equipment or apparatus is of a type which can be provided by persons that are not subject to regulation as telephone companies under RCW Title 80 and for which a separate charge is made;

D. "Gross proceeds of sale" or "gross income of the business" means the value proceeding or accruing from the sale of tangible personal property and/or for services rendered, without any deduction on account of the cost of property sold, the cost of materials used, labor costs, interest, discount paid, delivery costs, taxes, or any other expense whatsoever paid or accrued and without deduction on account of loss. Tangible personal property and/or services rendered, may include gross proceeds of sales, compensation for the rendition of services, gains realized from trading in stocks, bonds, or other evidences of indebtedness, interest, discount, rents, royalties, fees, commissions, dividends, and other emoluments however designated, all without any deduction on account of the cost of tangible property sold, the cost of materials used, labor costs, interest, discount, delivery costs, taxes, or any other expense whatsoever paid or accrued and without any deduction on account of losses, except as otherwise authorized in this

chapter. In determining gross income from a telephone business, including intrastate toll telephone service, the taxpayer shall include one hundred percent (100%) of the gross income derived from such business in the city.

E. "Network telephone service" means the business of providing access to a local telephone network, local telephone network switching service, toll service, or coin telephone service, or the providing of telephonic, video, data, or similar communication or transmission for hire, via a local telephone network, toll line or channel, or similar communication or transmission system. "Network telephone service" includes interstate service, including toll service, originating from or received on telecommunication equipment or apparatus in this state if the charge for the service is billed to a person in this state. "Network telephone service" does not include the providing of competitive telephone service, the providing of cable television service or the providing of broadcast services by radio or television stations.

F. "Telephone business" means the business of providing network telephone service, as defined in this section. It includes cooperative or farmer line telephone companies or associations operating an exchange.
(Ord. 768, 1998)

Section 3.16.040 Tax levied.

A tax is to be collected from and imposed upon the gross income of, every person, firm, corporation or other entity engaged in carrying on the following types of businesses whether said business activity is within or partly within the corporate limits of the city. Said tax being for the privilege

of being allowed to do business in the city. Said tax is hereby levied on the following businesses:

A. Telephone business. Gross income for this purpose shall not include charges which are passed on to the subscribers by a telephone business pursuant to tariffs required by regulatory order to compensate for the cost to the business of tax imposed by this chapter.

B. The sale, delivery or distribution of electricity, electrical energy and for the privilege of carrying on said business. Said tax is to be based on the total gross income from such business in the city; provided, however, that there shall not be any tax levied for installation charges of electrical units.

C. Cable Television service. The business of furnishing community antenna television (cable television) services in the city.

D. The business of collecting, handling or transporting garbage and refuse within the city.

E. Cellular telephone business or service.

F. The sale, delivery, distribution or furnishing of water for domestic, business or industrial consumption and for the privilege of carrying on said business service in the city; provided however, that there shall not be any tax levied for installation charges or hook-up fees.

G. The business of sewer collection and treatment; provided however, that there shall not be any tax levied for installation charges or hook-up fees.

H. The maintenance and operation of a storm and surface water drainage system. (Ord. 768, 1998)

Section 3.16.050 Deductions.

There shall be excluded from the total gross income upon which the tax is computed the following:

A. The amount of credit losses sustained by the taxpayer;

B. Amounts derived from transactions in interstate or foreign commerce or from any business which the city is prohibited from taxing under the Constitutions of the United States or the state.

C. That portion of the gross income derived from charges to another telecommunications business, as defined in RCW 80.04.010, for connecting fees, switching charges, or carrier access charges relating to intrastate toll telephone services, or for access to, or charges for, interstate services;

D. Charges by a taxpayer engaging in a telephone business to a telecommunications company, as defined in RCW 80.04.010, for telephone service that the purchaser buys for the purpose of resale;

E. Adjustments made to a billing or to a customer account or to a telecommunications business accrual account in order to reverse a billing or charge that had been made as a result of third-party fraud or other crime and was not properly a debt of a customer;

F. Charges to cellular telephone service subscribers passed on to compensate for the cost to the company of the tax imposed by this ordinance;

G. That portion of gross income derived from revenues deposited into pay telephone and other coin - or currency - operated telecommunications apparatus. (Ord. 768, 1998)

Section 3.16.060 Tax rate

The tax rate imposed on the gross income from conducting an electrical

energy, natural gas, cable television service, telephone, cellular phone, garbage or refuse disposal, water, sewer or storm sewer business/services shall be six percent (6%).

(Ord. 768, 1998)

Section 3.16.070 Due and payable when.

The tax imposed by Section 3.16. shall be due and payable not less than quarterly on the 15th day of April, July, October and January of each year. On or before such due date, the taxpayer shall file with the city Clerk-Treasurer a written return upon such form and setting forth such information as the clerk shall reasonably require, together with payment of the amount of the tax.

(Ord. 768, 1998)

Section 3.16.080 Record of income.

Each taxpayer shall keep records reflecting the amount of his/her gross operating income, and such records shall be open at all reasonable times to the inspection of the city Clerk-Treasurer, or his/her duly authorized subordinates, for verification of said tax returns or for the fixing of the tax of a taxpayer who fails to make such returns.

(Ord. 768, 1998)

Section 3.16.090 Failure to pay.

If any person, firm, business or corporation subject to this chapter fails to pay any tax required by this chapter within thirty (30) days after the due date thereof, there shall be added to such tax a penalty of ten percent (10%) of the amount of such tax, and any tax due under this chapter and unpaid, and all penalties thereon, shall constitute a debt to the city and may be collected by court proceedings, which remedy shall be in addition to all other remedies.

(Ord. 768, 1998)

Section 3.16.100 Over payment.

Any money paid to the city through error or otherwise not in payment of the tax imposed in this chapter or in excess of such tax shall, upon request of the taxpayer, be credited against any tax due or to become due from such taxpayer under this chapter or, upon the taxpayer's ceasing to do business in the city, be refunded to the taxpayer.

(Ord. 768, 1998)

Section 3.16.110 Administration and enforcement.

The City Clerk-Treasurer is authorized to adopt, publish and enforce, from time to time, such rules and regulations for the proper administration of this chapter as shall be necessary, and it shall be a violation of this chapter to violate or to fail to comply with any such rule or regulation lawfully promulgated under this chapter.

(Ord. 768, 1998)

Section 3.16.120 Violation-Penalty.

Any person, firm, or corporation subject to this chapter who fails or refuses to apply for a business license or to make said tax returns or to pay said tax when due, or who makes any false statement or representation in or in connection with any such application for a business license or such tax return, or otherwise violates or refuses or fails to comply with this chapter, shall be guilty of a misdemeanor.

(Ord. 768, 1998)

Section 3.16.130 Budget Allocation.

Tax revenues received from toll telephone service shall be allocated to one or more of the following: Street/Storm Drainage Fund, City Administration, or Contingency Fund. All other revenues received from this ordinance shall be allocated to the General Fund.

(Ord. 768, 1998)

Section 3.16.140 Rate Change.

No change in the rate of tax shall apply to business activities occurring before the effective date of the change in the tax rate authorized by RCW 35.21.870, no change in the rate of the tax may take effect sooner than 60 days following the enactment of the ordinance establishing the change. The City Clerk-Treasurer shall send to each utility service company, at the address on its license, a copy of any ordinance changing the rate of tax upon such utility service promptly upon its enactment.

(Ord. 768, 1998)

Section 3.16.150 Cellular Telephone Service - Income Allocation and Administration

1. Service address. Payments by a customer for the telephone service from telephones without a fixed location shall be allocated among taxing jurisdictions to the location of the customer's principal service address during the period for which the tax applies.

2. Presumption. There is a presumption that the service address a customer supplies to the taxpayer is current and accurate, unless the taxpayer has actual knowledge to the contrary.

3. Roaming. When the cellular telephone service is provided while a subscriber is roaming outside the subscriber's normal cellular network area, the gross income shall be assigned consistent with the taxpayer's accounting system to the location of the originating cell site of the call, or to the location of the main cellular switching office that switched the call.

4. Dispute resolution. If there is a dispute between or among the city and another city or cities as to the service address of a customer who is receiving cellular telephone services and the dispute is not resolved by negotiation among the parties, then the dispute shall be resolved by the Association of Washington Cities (AWC). Once taxes on the disputed telephone service business shall have no further liability with respect to additional taxes, penalties, or interest on the disputed revenues so long as it promptly changes its billing records for future revenues to comport with the settlement facilitated by AWC.

5. Authorized official. The City Clerk-Treasurer or his/her appointed designee is authorized to represent the city in negotiations with other cities for the proper allocation of taxes due under this section.

(Ord. 768, 1998)

Chapter 3.20

Transient Occupancy Tax

Sections:

- 3.20.010 Imposed.**
- 3.20.020 Definitions.**
- 3.20.030 Tax additional to other tax or fee.**
- 3.20.040 Effective date.**
- 3.20.050 Special fund created.**
- 3.20.060 Administration and collection.**
- 3.20.070 Violation-Penalty.**

Section 3.20.010 Imposed.

There is hereby levied an excise tax of four percent (4%) on the sale of, or charge made for the furnishing of lodging that is subject to tax under Chapter 82.08 RCW, as authorized by RCW 67.28.180 and SSB 5867, enacted as Chapter 452, Laws of 1997, codified as RCW 67.28.181. The tax 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 month or more constitutes a rental or lease of real property and not a mere license to use or enjoy the same. (Ord.425, 1984) (Ord. 750, 1997) (Ord. 783, 1999)

Section 3.20.020 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. 425, 1984)

Section 3.20.030 Tax additional to other tax or fee.

The tax levied in this chapter shall be in addition to any license fee or any tax imposed or levied under any law or any other ordinance of the city; provided, however, that the first two percent (2%) of the tax shall be deducted from the amount of

tax the seller would otherwise be required to collect and to pay to the Department of Revenue under Chapter 82.08 RCW. (Ord. 425, 1984) (Ord.750, 1997)

Section 3.20.040 Effective date.

The effective date of levying the special excise tax of four percent on the sale of, or charge made for, the furnishing of lodging by a hotel, rooming house, tourist court, motel or trailer camp, shall be March 1, 2000. (Ord. 426, 1984) (Ord.750, 1997)(Ord. 783, 1999)

Section 3.20.050 Special fund created.

There is created a special fund in the city, known as the "Tourism 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 and/or other uses as authorized in Chapter 67.28 RCW, as know or hereafter amended. (Ord. 425, 1984) (Ord. 750, 1997)

Section 3.20.060 Administration and collection.

For the purpose of the tax levied in this chapter:

A. The Department of Revenue of the state is designated as the agent of the city for the purpose of collection and administration.

B. The administrative provisions contained in RCW 82.08.050 through

82.08.070 and in RCW Chapter 82.32 shall apply with respect to administration and collection by the department.

C. All rules and regulations adopted by the Department of Revenue for the administration of RCW Chapter 82.08 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 an appropriate. (Ord. 425, 1984) (Ord. 750, 1997)

Section 3.20.070 Violation-Penalty.

Any person, firm or corporation violating or failing to comply with the provisions of this chapter or any lawful rule or regulation adopted pursuant thereto shall upon conviction be punished by a fine in a sum not to exceed five hundred dollars. Each day of violation will be considered a separate offense. (Ord. 425, 1984)

Chapter 3.24

Real Estate Excise Tax

Sections:

- 3.24.010 Imposed.**
- 3.24.020 Applicability.**
- 3.24.030 Consistency with state tax.**
- 3.24.040 Distribution of tax proceeds-Limitation on use.**
- 3.24.050 Obligation of seller-Enforcement.**
- 3.24.060 Taxes-Lien upon real property.**
- 3.24.070 Collection of taxes by treasurer-Notation of payment.**
- 3.24.080 Date payable.**
- 3.24.090 Excessive and improper payments-Refunds**
- 3.24.100 Additional excise tax-Imposed.**

Section 3.24.010 Imposed.

There is imposed a tax of one quarter of one percent of the selling price on each sale of real property within the corporate limits of this city. (Ord. 638, 1992)

Section 3.24.020 Applicability.

Taxes imposed in this chapter shall be collected from persons who are taxable by the state under RCW Chapter 82.45 and WAC Chapter 458-61 upon the occurrence of any taxable event within the corporate limits of the city. (Ord. 638, 1992)

Section 3.24.030 Consistency with state tax.

The taxes imposed in this chapter shall comply with all applicable rules, regulations, laws and court decisions regarding real estate excise taxes as imposed by the state under RCW Chapter 82.45 and WAC Chapter 458-61. The provisions of those chapters, to the extent they are not inconsistent with this chapter, shall apply as though fully set forth herein. (Ord. 638, 1992)

Section 3.24.040 Distribution of tax proceeds-Limitation on use.

A. The county treasurer shall place one percent of the proceeds of the taxes imposed in this chapter in the county current expense fund to defray costs of collection.

B. The remaining proceeds from city taxes imposed in this chapter shall be distributed to the city monthly and those taxes imposed under Section 3.24.010 of this chapter shall be placed by the city treasurer in a municipal capital improvements fund. These capital improvements funds shall be used by the city for local capital improvements, including those listed in RCW 35.43.040.

C. This section shall not limit the existing authority of this city to impose special assessments on property specially benefited thereby in the manner prescribed by law. (Ord. 638, 1992)

Section 3.24.050 Obligation of seller-Enforcement.

The taxes imposed in this chapter 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. 638, 1992)

Section 3.24.060 Taxes-Lien upon real property.

The taxes imposed in this chapter 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. Resort to one course of enforcement is not an election not to pursue the other. (Ord. 638, 1992)

Section 3.24.070 Collection of taxes by treasurer-Notation of payment.

A. The taxes imposed in this chapter 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 act as agent for the city with-in the county imposing the tax.

B. 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 Section 3.24.060 of this chapter and may be recorded in the manner prescribed for recording satisfactions or mortgages.

C. 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. 638, 1992)

Section 3.24.080 Date payable.

The tax imposed hereunder shall become due and payable immediately at the time of sale and, if not so paid within thirty

days thereafter, shall bear interest at the rate of one percent per month from the time of sale until the date of payment. (Ord. 638, 1992)

Section 3.24.090 Excessive and improper payments-Refunds

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 of 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. Any refund made shall be withheld from the next monthly distribution to the city. (Ord. 638, 1992)

Section 3.24.100 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 Chapter 3.24 of the code, there is imposed an excise tax on each sale of real property located within the corporate limits of the city of Langley at the rate of one-quarter of one percent 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. (Ord.637,1992)

Chapter 3.25

Municipal Code Fee Schedule

Sections:

3.25.010 Fee Schedule – created

Section 3.25.010 Fee Schedule - created

There is hereby created a "Code Fee Schedule" which shall include every fee in the Langley Municipal Code with the exception of Land Use Fees which are enumerated on a separate schedule in this code. The fees which are adopted by the enactment of this chapter are contained in Exhibit A, attached hereto and incorporated into this chapter by reference. Hereafter, this Code Fee Schedule may be amended or otherwise changed by resolution.

(Ord. 726, 1996)

Chapter 3.26

Land Use Fees

Sections:

- 3.26.010 Purpose.**
- 3.26.030 Imposition.**
- 3.26.040 Calculation of fees.**
- 3.26.050 Time and manner of payment of fees.**
- 3.26.060 Processing of applications.**
- 3.26.070 Administrative appeals.**
- 3.26.080 Refund-Waiver.**

Section 3.26.010 Purpose.

This chapter is intended to supplement the fees required by any and all other city ordinances and resolutions, or any other applicable laws, and the requirements of this chapter are in addition thereto. This chapter is not intended to create any new or additional substantive requirements or burdens on land development. (Ord. 557, 1990)

Section 3.26.030 Imposition.

Fees shall be imposed upon all proposals within the scope of this chapter. Such fees (hereinafter referred to as "fees") shall consist of base fees, hourly fees and consultant fees.

A. Base fees are intended to compensate the city for city staff time, administrative costs and overhead incurred by the city in connection with a particular proposal. Base fees are established for each type of action. In the event that city staff time and costs exceed the base fee, hourly fees and additional costs may be charged. Hourly fees shall be based upon the amount of time expended by the city staff on a land use proposal.

B. Consultant fees are intended to compensate the city for the cost of all consultant costs incurred by the city in connection with any proposal within the scope of this chapter. As used in this chapter, "consultant" means any person providing professional services who is not an employee of the city. As used in this

chapter, "consultant" includes without limitation, the planners hired by the city on a contract basis, the city attorney, the city engineer, the city building official and any other consultant deemed necessary by the city. Consultant fees shall equal the total cost of all consultants utilized by the city in connection with the processing and review of a particular proposal plus an administrative fee. The hourly fee shall be based upon the amount of actual time expended by the city consultants on a proposal.

C. The land use fees which are adopted by the enactment of this ordinance are contained in Exhibit A, attached hereto and incorporated into this code by this reference. Hereafter, this Land Use Fee Schedule may be amended or otherwise changed by resolution. (Ord. 583, 1990; Ord. 557, 1990; Ord 715, 1996) (Ord.667, 1994) (Ord. 801, 2002)(Ord 858, 2005)

Section 3.26.040 Calculation of fees.

The proponent of any proposal within the scope of this chapter shall pay the following fees to the city for reviewing, processing and inspecting the proposal:

A. The hourly fee or the base fee, whichever is greater; provided, however, that if a particular proposal involves more than one type of action, the minimum amount paid to the city shall be the total of the base fees for all types of action; and

B. All consultant fees incurred by the city in connection with the processing,

inspection and review of such proposal. (Ord. 557, 1990)

Section 3.26.050 Time and manner of payment of fees.

Fees required pursuant to this chapter shall be paid as follows. Upon receipt of an application relating to any proposal within the scope of this chapter, the city planning official, or his/her designee, shall send a written notice to the applicant stating the amount of the initial deposit required. The amount of the initial deposit shall equal the total estimated amount of fees required for the processing of such proposal. The applicant shall then deposit such amount with the city. The city shall deduct city costs relating to the processing of such proposal as they are incurred. If the initial deposit is exhausted prior to the completion of processing, the planning official shall require the applicant to make one or more additional deposits in amounts equal to estimated additional costs which will be incurred by the city to complete processing of the proposal. All estimates of fees shall be made by the planning official. (Ord. 557, 1990)(Ord 858, 2005)

Section 3.26.060 Processing of applications.

The city shall not begin to process any application within the scope of this chapter until the initial deposit has been paid in full.

When an additional deposit is required, no further processing of such application by the city shall be made until the additional deposit has been paid in full. No license, certificate, permit, or approval within the scope of this chapter shall be issued until all fees and additional charges imposed pursuant to this chapter have been paid in full. (Ord. 557, 1990)

Section 3.26.070 Administrative appeals.

The fees collected from the proponent of any proposal pursuant to this chapter shall include costs incurred by the city in connection with any administrative appeal (including any quasi-judicial appeal) which may be made by any person in connection with such proposal. (Ord. 557, 1990)

Section 3.26.080 Refund-Waiver.

A. Refunds are permitted, if applications are withdrawn, as follows:

1. Fifty percent refund prior to DNS when SEPA decision is required;
2. Fifty percent refund prior to public notice for those applications exempt from SEPA;
3. Fifty percent refund prior to application routed to other city departments when exempt from SEPA and public notice.

A. No fee established under this chapter shall apply to any city project funded by any city controlled funding source. (Ord. 557, 1990)

Chapter 3.28

Local Improvements

Sections:

- 3.28.010 Proceedings subject to statutes and ordinance.**
- 3.28.020 Initiation of improvement.**
- 3.28.030 Establishment of local improvement districts.**
- 3.28.040 Making of Improvements**
- 3.28.050 Manner of assessments.**
- 3.28.060 Bond-Permitted.**
- 3.28.070 Bond-Issuance and sale.**
- 3.28.080 Warrants-Lien on fund.**
- 3.28.090 Collection of assessment-Local improvement district fund.**
- 3.28.095 Foreclosure of Delinquent Assessments**
- 3.28.100 Bond-Assessment.**
- 3.28.110 Bond-Installment plan.**
- 3.28.120 Bond-Form.**
- 3.28.130 Bond-Coupon form.**
- 3.28.140 Local improvement district guaranty fund.**
- 3.28.150 City as trustee.**
- 3.28.160 Authorization of payment.**
- 3.28.170 Limitation of interest rate.**
- 3.28.180 Surplus funds.**
- 3.28.190 Liability.**

Section 3.28.010 Proceedings subject to statutes and ordinance.

Whenever the city council shall provide for making local improvements and for paying the whole or any portion of the cost and expense thereof by levying and collecting special assessments on property especially benefited, the proceedings therefore shall be in accordance with the provisions of an Act of the legislature of the state, entitled "An Act Relating to Local Improvements in Cities and Towns and Repealing Certain Acts and Parts of Acts," approved March 17, 1911, and Acts amendatory thereof (being RCW Chapters 35.43, 35.44, 35.45, 35.49, 35.50 and 35.55), and the provisions of this chapter and ordinances amendatory thereof.
(Ord. 329, 1980; Ord. 115, 1960)

Section 3.28.020 Initiation of improvement.

A. Any such improvement may be initiated either upon petition or by resolution therefore, but such improvement may be ordered only by ordinance.

B. In case the improvement is initiated by petition, such petition shall be presented to and filed with the city clerk/treasurer, or such other officer as may be designated by the city council. The mayor shall thereupon examine such petition, determine the sufficiency thereof and ascertain if the facts therein stated are true and shall cause an estimate of the cost and expense of such improvement to be made and shall transmit the same to the city council, together with all papers and information in his possession regarding the same, together with his recommendation thereon and a description of the boundaries of the district and a statement of the proportionate amount of the cost and expense of such improvement which shall be borne by property within the proposed assessment district, and a

statement of the actual valuation of the real estate, including twenty-five percent of the actual valuation of the improvements in such proposed district according to the valuation last placed upon it for purposes of general taxation, together with all other outstanding and unpaid local improvement assessments against the property included in the district, excluding penalties and interest; and in case the petition is sufficient, shall also submit a diagram showing thereon the lots, tracts or parcels of land and other property which will be especially benefited thereby and the estimated amount of the cost and expense of such improvement to be borne by each lot, tract or parcel of property; provided, that no such diagram shall be required where such estimates are on file in the office of the city engineer or other designated city office, together with a detailed copy of the preliminary assessment roll and the plans and assessment maps of the proposed improvement.

C. The city council may initiate such improvement directly by resolution declaring its intention to order such improvement and setting forth the nature and territorial extent thereof and notifying all persons who may desire to object thereto to appear and present such objections at a meeting of the city council, or a committee thereof, at the time specified in such resolution. Such resolution shall be published in at least two consecutive issues of the official newspaper of the city, or, if there is no official newspaper, in a newspaper of general circulation within the city, and the date of hearing thereon shall be at least fifteen days after the date of the first publication of the resolution. The chairman of the street committee shall submit to the city council, at or prior to the date fixed for such hearing, the same date and information required to be submitted in the case of a petition.

D. Notice of the hearing upon such resolution shall be given by mail at least fifteen days before the day fixed for hearing to the owners or reputed owners of all lots, tracts and parcels of land or other property to be specially benefited by the proposed

improvement, as shown on the rolls of the county treasurer, directed to the address thereon shown. The notice shall set forth the nature of the proposed improvement, the estimated cost, and the estimated benefits of the particular lot, tract or parcel.

E. The city council may by ordinance authorize the making of any such improvement and, in case of an improvement initiated by resolution of the city council, such ordinance may be passed on or at any time after the date of the hearing specified in the resolution.

(Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.030 Establishment of local improvement districts.

A. Every ordinance ordering a local improvement to be paid in whole or in part by assessments against the property specially benefited shall establish a local improvement district to be known as "Local Improvement District No. _____" which shall embrace as nearly as practicable all the property specially benefited by the improvement.

B. Unless otherwise provided in the ordinance ordering the improvement, the improvement district shall include all the property between the termini of the improvement abutting upon, adjacent, vicinal or proximate to the street, avenue, lane, alley, boulevard, park drive, parkway, public place or square proposed to be improved to a distance of ninety feet back from the marginal lines thereof or to the centerline of the blocks facing or abutting thereon, whichever is greater (in the case of unplatted property, the distance back shall be the same as in the platted property immediately adjacent thereto); provided, that if the local improvement is such that the special benefits resulting therefrom extend beyond the boundaries as set forth in this section, the council may create an enlarged district to include as nearly as practicable all the property to be specially benefited by the improvement; the petition or resolution for an enlarged district and all proceedings pursuant thereto shall conform as nearly as is practicable to the provisions relating to

local improvement districts generally, except that the petition or resolution must describe it as an enlarged district and state what proportion of the amount to be charged to the property specially benefited shall be charged to the property lying between the termini of the proposed improvement and extending back from the marginal lines thereof, to the middle of the block (or ninety feet back) on each side thereof, and what proportion thereof to the remainder of the enlarged district; provided further, that whenever the nature of the improvement is such that the special benefits conferred on the property are not fairly reflected by the use of the aforesaid termini and zone method, the ordinance ordering the improvement may provide that the assessment shall be made against the property of the district in accordance with the special benefits it will derive from the improvement with-out regard to the zone and termini method. (Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.040 Making of Improvements

All local improvements, the funds for the making of which are derived in whole or in part from assessments upon property specially benefited shall be governed under RCW 35.43.190. (Ord. 473, 1985: Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.050 Manner of assessments.

The cost and expense of any such improvement, or such portion thereof as the city council may determine to be assessed, shall be distributed and assessed against all the property included in such local improvement district, in accordance with the special benefits conferred thereon, and in the manner provided by law. (Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.060 Bond-Permitted.

The city council may provide by ordinance for the payment of the whole or any portion of the cost and expense of any local improvement by bonds of the improvement district, but no bonds shall be

issued in excess of the cost and expense of the improvement, nor shall they be issued prior to twenty days after the thirty days allowed for the payment of assessments without penalty or interest. (Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.070 Bond-Issuance and sale.

A. Local improvement bonds may be issued to the contractor or sold by the officers authorized by the ordinance directing their issue to do so, in the manner prescribed therein, and at no less than par and accrued interest. Any portion of the bonds of any issue remaining unsold may be issued to the contractor constructing the improvement in payment thereof.

B. The proceeds of all sales of bonds shall be applied in payment of the cost and expense of the improvement. (Ord.329, 1980: Ord. 115, 1960)

Section 3.28.080 Warrants-Lien on fund.

A. The city council may provide by ordinance for the issuance of warrants in payment of the cost and expense of any local improvement district fund. The warrants shall bear interest at the rate of not to exceed eight percent per annum and shall be redeemed either in cash or by local improvement bonds for the same improvement authorized by ordinance.

B. All warrants against any local improvement fund sold by the city or issued to a contractor and by him sold or hypothecated for a valuable consideration shall be claims and liens against the improvement fund against which they are drawn prior and superior to any right, lien or claim of any surety upon the bond or bonds given to the city by or for the payment of persons who have performed work thereon, furnished materials there-for, or provisions and supplies for the carrying on of the work. (Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.090 Collection of assessment-Local improvement district fund.

A. All assessments for local improvements shall be collected by the city

clerk/treasurer and shall be kept in a separate fund to be known as "Local Improvement District No. _____ Fund." and shall be used for no other purpose than the redemption of warrants drawn upon the bonds issued against the fund to provide payment for the cost and expense of the improvement.

B. As soon as the assessment roll has been placed in the hands of the city clerk/treasurer for collection, he shall publish a notice in the official newspaper of the city for ten consecutive daily or two consecutive weekly issues, that the roll is in his hands for collection and that any assessment may be paid within thirty days from the date of the first publication of the notice without penalty, interest or costs. (Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.095 Foreclosure of Delinquent Assessments

Whenever any local assessment shall have been made payable in installments and if on the first day of January in any year, two or more installments are delinquent or if the final installment has been delinquent for more than one year, then the entire assessment shall be due and payable. Under these circumstances, the City Attorney is authorized to commence foreclosure proceedings on the delinquent assessment or delinquent installments by an appropriate action on behalf of the City, in Island County Superior Court. The foreclosure proceeding shall be in accordance with the provisions of Chapter 35.50 RCW, as now exists or as may hereafter be amended. The collection thereof shall be enforced in the manner prescribed by the laws of the State of Washington. Proceedings brought to foreclosure such delinquent assessments shall be commenced on or before December 31st of that year, but not before the City Clerk-Treasurer has notified by certified mail the persons whose names appear on the assessment roll as owners of the property charged with payment of the assessments or installments which are delinquent, a the address last known to the Clerk-Treasurer,

said notice to be issued 30 days before the commencement of the proceedings. (Ord. 752, 1997)

Section 3.28.100 Bond-Assessment.

In all cases where bonds are issued to pay the cost and expense of a local improvement, the ordinance levying the assessments shall provide that the sum charged against any lot, tract or parcel of land or other property, or any portion thereof, may be paid during the thirty-day period allowed for the payment of assessments without penalty or interest and that thereafter the sum remaining unpaid may be paid in equal annual installments. The number of installments shall be less by two than the number of years which the bonds issued to pay for the improvement are to run. Interest on the whole amount unpaid at the rate fixed by the ordinance shall be due on the due date of the first installment of principal and each year thereafter on the due date of each installment of principal. The first installment shall become due and payable during the thirty-day period succeeding the date one year after the date of first publication of the notice by the city clerk/treasurer as provided in Section 3.28.090 of this chapter, and annually thereafter each succeeding installment shall become due and payable in like manner. If the whole or any portion of any assessment remains unpaid after the first thirty day period provided for, interest upon the whole unpaid sum shall be charged at the rate to be fixed by ordinance not exceeding eight percent per annum, and each year thereafter one of the installments, together with interest due upon the whole of the unpaid balance, shall be collected. Any installment not paid prior to the expiration of the thirty-day period during which such installment is due and payable shall thereupon become delinquent. All delinquent installments shall be subject to a charge for interest at the bond rate and to an additional charge of a five-percent penalty levied upon both principal and interest due on each installment or installments. (Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.110 Bond-Installment plan.

In case the improvement is made on the bond installment plan, the clerk/treasurer shall, at the expiration of thirty days after the first publication of the notice to pay assessment, report to the city council the amount collected by him upon the roll and shall specify in the report the amount remaining unpaid upon the roll, and the city council may then, or at a subsequent meeting, by ordinance, direct the mayor and the clerk/treasurer to issue the bonds on the local improvement district established by the ordinance ordering the improvement in an amount equal to the amount remaining unpaid on the assessment. (Ord. 473, 1985: Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.120 Bond-Form.

All bonds, unless otherwise specially ordered by the council, issued in pursuance of the provisions of this chapter, may be in substantially the following form:

No. _____
\$ _____

UNITED STATES OF AMERICA
STATE OF WASHINGTON
LOCAL IMPROVEMENT BOND
CITY OF LANGLEY

N.B. This bond is issued by virtue of the provisions of RCW 35.45.010 et seq., 35.45.070 of which reads as follows:

"Neither the holder nor the owner of any bond or warrant issued under the provisions of this act shall have any claim therefore against the city or town by which the same is issued, except for payment from the special assessments made for the improvement for which said bond or warrant was issued, and except as against the local improvements guaranty fund of such city or town, and the city or town shall not be liable to any holder or owner of such bond or warrant for any loss to the guaranty fund occurring in the lawful operation thereof by the city or town. The remedy of the holder or owner of a bond or warrant in case of nonpayment, shall be confined to the

enforcement of the assessment and to the guaranty fund."

The City of Langley, a municipal corporation of the State of Washington, hereby promises to pay to _____ or bearer _____ Dollars (\$_____), in lawful money of the United States, with interest thereon at the rate of _____ percent pr annum, payable annually out of the fund established by Ordinance No. ___ of said City, and known as "Local Improvement District No. _____ Fund," and not otherwise, except from the guaranty fund, as herein provided. Both principal of and interest on this bond are payable at the office of the City Clerk/Treasurer of the City.

A coupon is hereto attached for each installment of interest to accrue hereon and said interest shall be paid only on presentation and surrender of such coupon to the City Clerk/Treasurer.

This bond is payable on the _____ day of _____, 19____, but is subject to call by the City Clerk/Treasurer of said City whenever there shall be sufficient money in said Local Improvement Fund to pay the same and all unpaid bonds of the series of which this bond is one, which are prior to this bond in numerical order, over and above sufficient for the payment of interest on all unpaid bonds of said series. The call for payment of this bond, or of any bond of the series of which this is one, shall be made by the City Clerk/Treasurer by publishing the same once in the official newspaper of the City, and when such call is made for the payment of this bond it will be paid on the day the next interest coupon thereon shall become due after said call and upon said day interest upon this bond shall cease and any remaining coupons shall be void.

The City Council of said City as the agent of said Local Improvement District No. _____ established by Ordinance No. _____, has caused this bond to be issued in the name of said City as the bond of said Local Improvement District, the bond or the proceeds thereof to be applied in part payment of so much of the cost and expense of the improvement of _____ under said

Langley Municipal Code

Ordinance No. _____ as is levied and assessed against the property included in said Local Improvement District No. _____ and benefited by said improvement and the said Local Improvement Fund has been established by ordinance for said purpose; and the holder or holders of this bond shall look only to said fund and to the Local Improvement Guaranty Fund of the City of Langley for the payment of either the principal of or interest on this bond.

This bond is one of a series of _____ bonds aggregating in all the principal sum of _____ Dollars (\$ _____), all of which bonds are subject to the same terms and conditions as herein expressed.

IN WITNESS WHEREOF, the City of Langley has caused these presents to be signed by its Mayor and attested by its City Clerk/Treasurer and sealed with its corporate seal this _____ day of _____ 19 _____.

CITY OF LANGLEY, WASHINGTON

BY _____
MAYOR

Attest:

CITY CLERK/TREASURER
(Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.130 Bond-Coupon form.

There shall be attached to each bond such a number of coupons as shall be required to represent the interest thereon payable either annually or semiannually, as the case may be, for the term of the bonds, Which coupons shall be substantially in the following form:

On the _____ day of _____ 19 _____ the CITY OF LANGLEY, STATE OF WASHINGTON, promises to pay to the bearer at the office of the City Clerk/Treasurer

_____ Dollars (\$ _____), being (six) (twelve) months' interest due that day on Bond No. _____ and not otherwise provided that this coupon is subject to

all the terms and conditions contained in the bond to which it is annexed, and if said bond shall be called for payments before maturity hereof, then this coupon shall be void.

CITY OF LANGLEY,
WASHINGTON

By _____
MAYOR

ATTEST: _____
CITY

CLERK/TREASURER

The city clerk/treasurer shall keep in his/her office a register of all such bonds in which he/she shall enter the local improvement district for which the same are issued and the date, amount and number of each bond and the terms of payment. (Ord. 329, 1980: Ord. 115, 1960)

Section 3.28.140 Local improvement district guaranty fund.

In accordance with RCW Chapter 35.54, there is created in the office of the city clerk/treasurer a fund for the purpose of guaranteeing, to the extent of such fund, the payment of bonds, war-rants and notes of the city issued to pay for any local improvement ordered in local improvement districts in the city or in any area wholly or partly outside its corporate boundaries. This fund shall be designated the local improvement guaranty fund and is sometimes referred to in this code as the "guaranty fund." (Ord. 479, 1985: Ord. 473 1985: Ord.329, 1980: Ord. 116, 1960)

Section 3.28.150 City as trustee.

There shall be levied, from time to time, as other taxes are levied, sums sufficient to meet the financial requirements of the local improvement guaranty fund. Whenever the city shall have paid out of the guaranty fund any sum on account of principal and interest on a local improvement bond, warrant or note guaranteed hereunder, the city, as trustee for such fund, shall be subrogated to

all of the rights of the owner of the bond, warrant or note so paid, and the proceeds thereof, or of the underlying assessments, shall become a part of such fund (Ord. 479, 1985: Ord. 329, 1980: Ord. 116, 1960)

Section 3.28.160 Authorization of payment.

Whenever any bond, warrant or note guaranteed under the provisions of the laws of the state in pursuance of which the ordinance codified in this chapter is passed shall be in default, the city clerk/treasurer shall be and is authorized and directed, upon the presentation and delivery of such defaulted bond, warrant or note, to purchase the same by executing, duly issuing and delivering to the person or persons presenting the same, in the order of their presentation, and the city clerk/treasurer shall honor and pay, a warrant on the guaranty fund in such amount as may be necessary to pay in full any such bond, warrant or note together with any interest thereon. (Ord. 479, 1985: Ord. 329, 1980: Ord. 116, 1960)

Section 3.28.170 Limitation of interest rate.

Warrants drawing interest at a rate to be fixed by the city clerk/treasurer, as issuing officer, under the direction of the city council, shall be issued, as other warrants are issued by the city, against the local improvement guaranty fund to meet any liability accruing against it. At the time of making its annual budget and tax levy, the city shall provide for the levying of a sum sufficient, with the other resources of the fund, to pay warrants so issued during the preceding fiscal year. Such warrants shall at no time exceed five percent of the outstanding obligations guaranteed by the

guaranty fund. (Ord. 479, 1985: Ord. 473, 1985: Ord. 329, 1980: Ord. 116, 1960)

Section 3.28.180 Surplus funds.

The city clerk/treasurer is authorized and directed to pay into the local improvement guaranty fund all interest received from bank deposits of and earnings from that fund, as well as any surplus remaining in any local improvement district fund guaranteed under the laws of the state after the payment of all outstanding bonds, warrants or notes payable primarily out of such local improvement district fund and any other money permitted by law to be deposited into the local improvement guaranty fund. (Ord. 479, 1985: Ord. 329, 1980: Ord. 116, 1960)

Section 3.28.190 Liability.

Neither the owner nor the holder of any bond, warrant or note issued against a local improvement fund after the passage of the ordinance codified in this chapter shall have any claim therefore against the city, except for payment from the special assessments made for the improvement for which said bond, warrant or note was issued, and except as against the local improvement guaranty fund created by this chapter. The city shall not be liable to any holder or owner of such bond, warrant or note for any loss to the guaranty fund occurring in the lawful operation thereof by the city. The remedy of the holder or owner of a bond, warrant or note in case of nonpayment shall be confined to the enforcement of the assessment and to the guaranty fund. A copy of RCW 35.45.070, the provisions of which are incorporated by reference in this chapter, shall be plainly written, printed or engraved on each bond issued and guaranteed hereunder. (Ord. 479, 1985: Ord. 329, 1980: Ord. 116, 1960)

Chapter 3.32

Bond Registration

Sections:

- 3.32.010** **Definitions.**
- 3.32.020** **Findings.**
- 3.32.030** **Adoption of registration system.**
- 3.32.040** **Registration-Required.**
- 3.32.050** **Registration-Method.**
- 3.32.060** **Denominations.**
- 3.32.070** **Registrar-Appointment.**
- 3.32.080** **Registrar-Duties.**
- 3.32.090** **Statement of transfer restrictions.**

Section 3.32.010 Definitions.

The following words shall have the following meanings when used in this chapter:

- A. "Bond" or "bonds" shall have the meaning defined in RCW 39.46.020(1), as the same may be from time to time amended.
- B. "City" means the city of Langley, Washington.
- C. "Fiscal agencies" means the duly appointed fiscal agencies of the state serving as such at any given time.
- D. "Obligation" or "obligations" shall have the meaning defined in RCW 39.46.020(3), as the same from time to time may be amended.
- E. "Registrar" means the person or persons designated by the city to register ownership of bonds or obligations under this chapter. (Ord. 469, 1985)

Section 3.32.020 Findings.

The city council finds that it is in the city's best interest to establish a system of registering the ownership of the city's bonds and obligations in the manner permitted by law. (Ord. 469, 1985)

Section 3.32.030 Adoption of registration system.

The city adopts the system of registering the ownership of its bonds and obligations as provided in this chapter. (Ord. 469, 1985)

Section 3.32.040 Registration-Required.

All bonds and obligations offered to the public, having a maturity of more than one year and issued by the city after June 30, 1983, on which the interest is intended to be exempt from federal income taxation, shall be registered as to both principal and interest as provided in this chapter. (Ord. 469, 1985)

Section 3.32.050 Registration-Method.

- A. The registration of all city bonds and obligations required to be registered shall be carried out either by:
 - 1. A book entry system of recording the ownership of the bond or obligation on the books of the city or the fiscal agencies, whether or not a physical instrument is issued; or
 - 2. Recording the ownership of the bond or obligation and requiring as a condition of the transfer of ownership of any bond or obligation the surrender of the old bond or obligation and either the re-issuance of the old bond or obligation or the issuance of a new bond or obligation to the new owners.
- B. No transfer of any bond or obligation subject to registration requirements shall be effective until the name of the new owner and the new owner's mailing address,

together with such other information deemed appropriate by the registrar, shall be recorded on the books of the registrar. (Ord. 469, 1985)

Section 3.32.060 Denominations.

Except as may be provided otherwise by the ordinance authorizing their issuance, registered bonds or obligations may be issued and reissued in any denomination up to the outstanding principal amount of the bonds or obligations of which they are a part. Such denominations may represent all or a part of a maturity or several maturities and on reissuance may be in smaller amounts than the individual denominations for which they are reissued. (Ord. 469, 1985)

Section 3.32.070 Registrar-Appointment.

Unless otherwise provided in the ordinance authorizing the issuance of registered bonds or obligations, the city clerk/treasurer shall be the registrar for all registered interest-bearing warrants, installment contracts, interest-bearing leases and other registered bonds or obligations not usually subject to trading without a fixed maturity date or maturing one year or more after issuance, and the fiscal agencies shall be the registrar for all other city bonds and obligations without a fixed maturity date or maturing one year or more after issuance. (Ord. 469, 1985)

Section 3.32.080 Registrar-Duties.

A. The registrar shall serve as the city's authenticating trustee, transfer agent, registrar and paying agent for all registered bonds and obligations for which he, she or it serves as registrar and shall comply fully with all applicable federal and state laws and regulations respecting the carrying out of those duties.

B. The rights, duties, responsibilities and compensation of the registrar shall be prescribed in each ordinance authorizing the issuance of the bonds or obligations, which rights, duties, responsibilities and compensation shall be embodied in a contract executed by the city clerk/treasurer

and the registrar, except in instances when the fiscal agencies serve as registrar, the city adopts by reference the contract between the State Finance Committee and the fiscal agencies in lieu of executing a separate contract and prescribing by ordinance the rights, duties, obligations and compensation of the registrar. When the city clerk/treasurer serves as registrar, a separate contract shall not be required.

C. In all cases when the registrar is not the fiscal agency and the obligation is assignable, the ordinance authorizing the issuance of the registered bonds or obligations shall specify the terms and conditions of:

1. Making payments of principal and interest;
2. Printing any physical instruments, including the use of identifying numbers or other designation;
3. Specifying record and payment dates;
4. Determining denominations;
5. Establishing the manner of communicating with the owners of the bonds or obligations;
6. Establishing the methods of receipting for the physical instruments for payment of principal, the destruction of such instruments and the certification of such destruction;
7. Registering or releasing security interests, if any; and
8. Such other matters pertaining to the registration of the bonds or obligations authorized by such ordinance as the city may deem to be necessary or appropriate. (Ord. 469, 1985)

Section 3.32.090 Statement of transfer restrictions.

Any physical instrument issued or executed by the city subject to registration under this chapter shall state on its face that the principal of and interest on the bonds or obligations shall be paid only to the owner thereof registered as such on the books of the registrar as of the record date defined in the instrument and to no other person, and that such instrument, either principal or

Langley Municipal Code

interest, may not be assigned except on the books of the registrar. (Ord. 469, 1985)

Chapter 3.36

General Fund

Sections:

- 3.36.010** **Created.**
- 3.36.020** **Purpose.**
- 3.36.030** **Claims against fund.**

Section 3.36.010 **Created.**

There is created a fund which shall be known as the general fund. (Ord. 329, 1980; Ord. 8, 1913)

Section 3.36.020 **Purpose.**

All moneys received by the clerk/treasurer, from whatever source, shall be accredited to the general fund, until such time as the council shall, by ordinance, create other funds and order moneys paid therein. (Ord. 329, 1980; Ord. 8, 1913)

Section 3.36.030 **Claims against fund.**

All demands made upon the city must be in writing, properly itemized, and dated. All claims shall be presented to the council, in the order filed, and the council shall consider and allow or reject the same in whole or in part and a record of their action shall be entered upon their minutes. (Ord. 329, 1980; Ord. 8, 1913)

Chapter 3.40

Payroll Fund

Sections:

- 3.40.010 Created.**
- 3.40.020 Transfer of funds.**
- 3.40.030 Purpose.**
- 3.40.040 Issuance of warrants.**
- 3.40.050 Payment provision.**

Section 3.40.010 Created.

Pursuant to authority contained in Chapter 27, Laws of Washington, 1953, there is created a fund to be known and designated as the "payroll fund" into which shall be paid and transferred from and after the effective date of the ordinance codified in this chapter, from the various department funds of the city, which are now or may hereafter be established, and from the current expense fund, an amount equal to the various salaries and compensations of the various city employees. (Ord. 329, 1980: Ord. 257, 1975)

Section 3.40.020 Transfer of funds.

On the last day of each and every month, the clerk/treasurer is authorized, empowered and directed to transfer from the funds of the various departments, sufficient moneys to pay the salaries and compensations of the employees of the various and respective departments of the city for that month. (Ord. 329, 1980: Ord. 257, 1975)

Section 3.40.030 Purpose.

The payroll fund shall be used and payment therefrom be paid only for the

purpose of paying and compensating employees of the city for services rendered. (Ord. 329, 1980; Ord. 257, 1975)

Section 3.40.040 Issuance of warrants.

The city clerk/treasurer is authorized, empowered and directed to, in payment for services rendered, issue warrants on and against the fund for services performed for the city by its employees in the various departments. The warrants shall be issued only after there has been filed with the clerk/treasurer proper certified payrolls, due bills or time certificates saying the nature of the services rendered and the amount due or owing and the persons entitled thereto. The warrants shall be issued the fifteenth and the last calendar day of each month. (Ord. 329, 1980: Ord. 257, 1975)

Section 3.40.050 Payment provision.

All warrants issued on or against the funds shall be solely and only for the purposes set forth in this chapter, and shall be payable only out of and from the funds. Each warrant issued under the provisions of this chapter shall have printed on its face the words: "**Payroll Warrant.**" ~~"Payable out of the Payroll Fund."~~ (Ord. 329, 1980: Ord. 257, 1975)

Chapter 3.42

Imprest Fund

Sections:

- 3.42.010 Established**
- 3.42.020 Purpose**

Section 3.42.010 Established

There is created an Imprest fund in the amount of one hundred (\$100.00) dollars and placed under the General Fund of the City of Langley.
(Ord. 737, 1997)

Section 3.42.020 Purpose

The Imprest fund is solely for the purpose of making change for citizens. The City Utility/Court Clerk shall be the custodian of the fund.
(Ord. 737, 1997)

Chapter 3.50

Treasurer's Suspense fund

Sections:

- 3.50.010** **Established**
- 3.50.020** **Purpose**
- 3.50.030** **Deposit of funds**
- 3.50.040** **Disbursements**

Section 3.50.010 Established

There is created a fund to be known as the Treasurer's Suspense Fund.
(Ord. 736, 1997)

Section 3.50.020 Purpose

The Treasurer's Suspense fund shall be used solely for the purpose of receipting agency and trust funds; those funds held in a trustee capacity or as an agent for individuals, other governmental units, other funds, etc.; and disbursement of those funds to the proper beneficiary.
(Ord. 736, 1997)

Section 3.50.030 Deposit of funds

Henceforth, all moneys held in trust for the benefit of another, will be placed in this fund.
(Ord. 736, 1997)

Section 3.50.040 Disbursements

All disbursements made from this fund shall be by Treasurer's checks.
(Ord. 736, 1997)

Chapter 3.52

Claims Clearing Fund

Sections:

- 3.52.010 Created.**
- 3.52.020 Transfer of funds.**
- 3.52.030 Purpose.**
- 3.52.040 Issuance of warrants.**
- 3.52.050 Payrolls fund unaffected.**

Section 3.52.010 Created.

There is created a fund, known and designated as the claims clearing fund, into which there shall be paid and transferred from the various departments of the city an amount of money equal to the various claims against the city for any purpose. (Ord. 371, 1982)

Section 3.52.020 Transfer of funds.

The city clerk/treasurer is authorized, empowered and directed, whenever he/she shall deem it necessary, to transfer from the funds of the various departments to the claims clearing fund sufficient moneys to pay the claims against the various departments of the city. (Ord. 371, 1982)

Section 3.52.030 Purpose.

The claims clearing fund shall be used and payments therefrom shall be made only for the purpose of paying claims against the city. (Ord. 371, 1982)

Section 3.52.040 Issuance of warrants.

The city clerk/treasurer is authorized, empowered and directed to issue warrants on and against the claims clearing fund in payment of materials furnished, services rendered, or other expense or liability incurred by the various departments and offices of the city. No warrant shall be issued until there has been filed with the city clerk/treasurer a proper voucher stating the nature of the claim, the amount due or owing, and the person, firm or corporation entitled thereto. All warrants issued on or against the claims clearing fund shall be issued only for the purposes set forth in this chapter, and shall be payable only out of and from the claims clearing fund. ~~Each warrant issued under the provisions of this chapter shall have on its face the words: "Claims Clearing Fund."~~ (Ord. 371, 1982)

Section 3.52.050 Payrolls fund unaffected.

This chapter shall not apply to or affect in any way the city payroll fund, or the payment of any moneys due to city employees for salaries or wages. (Ord. 371, 1982)

Chapter 3.56

Miscellaneous Funds

Sections:

- 3.56.020 Municipal capital improvements fund.**
- 3.56.030 Current expense fund**
- 3.56.040 Tourist fund.**

Section 3.56.020 Municipal capital improvements fund.

A. A special purpose fund for the city is established and entitled the Langley municipal capital improvements fund.

B. The funds in the Langley municipal capital improvements fund may be used only for local improvements, including, without limitation, those listed in RCW 35.43.040, together with amendments thereof. (Ord. 375, 1982)

Section 3.56.030 Current expense fund

A. The parks department of the city is established and placed under the Langley current expense fund.

B. All costs and expenses incurred by the city between June 30, 1982, and the effective date of the ordinance codified in this section which have been charged to the harbor and dock fund, with the exception of any cost or expense directly related to the Langley small boat harbor litigation (Langley v. Parametrix, Inc., et al.), shall be segregated from the harbor and dock fund and charged to the parks department fund as established in this section. (Ord. 383, 1982)

Section 3.56.040 Tourism fund.

The budget is amended to create a new fund entitled "tourism fund," and further, to show anticipated revenue in the amount of seven hundred fifty dollars and to reflect expenditures in the same amount. (Ord. 445, 1984)

Chapter 3.60

Water Improvement Fund

Sections:

- 3.60.010 Established.**
- 3.60.020 Transfer of funds.**
- 3.60.030 Deposit of funds.**
- 3.60.040 Expenditures.**

Section 3.60.010 Established.

There is established a separate fund within the city to be known as the "water improvement fund." (Ord. 446, 1984)

Section 3.60.020 Transfer of funds.

The city clerk/treasurer is ordered and directed to transfer all ~~participation fees~~ **system development charges** paid to the water system in the amount of eighteen thousand dollars, reflecting fees paid during the period May 26, 1981, through November 27, 1984, pursuant to the city's Resolution No.200 in order to establish the fund. (Ord. 446, 1984)

Section 3.60.030 Deposit of funds.

Thenceforth, all ~~participation fees~~ **system development charges** collected for water connection to the city water system shall be placed in this special fund. (Ord. 446, 1984)

Section 3.60.040 Expenditures.

Expenditures from the fund shall be made only for the purpose of **planning**, expansion and/or improvement to the water system.
(Ord.-446,1984)

Chapter 3.64

Sewer Improvement Fund

Sections:

- 3.64.010** **Established.**
- 3.64.020** **Transfer of funds.**
- 3.64.030** **Deposit of funds.**
- 3.64.040** **Expenditures.**

Section 3.64.010 Established.

There is established a separate fund within the city to be known as the "sewer improvement fund." (Ord. 447, 1984)

No.201 in order to establish the fund. (Ord. 447, 1984)

Section 3.64.020 Transfer of funds.

The city clerk/treasurer is ordered and directed to transfer all **system development charges** ~~participation fees~~ paid to the sewer system in the amount of twelve thousand dollars, reflecting fees paid during the period of May 26, 1981, through November27, 1984, pursuant to Resolution

Section 3.64.030 Deposit of funds.

All **system development charges** ~~participation fees~~ collected for sewer connection to the city sanitary sewer system shall be placed in the special fund. (Ord. 447, 1984)

Section 3.64.040 Expenditures.

Expenditure from the fund shall be made only for the purpose of expansion and/or improvements to the city sanitary sewer system. (Ord. 447, 1984)

Chapter 3.68

Claims Payment

Sections:

- 3.68.010 Audit of claims**
- 3.68.020 Form.**
- 3.68.030 Authentication and certification.**
- 3.68.040 Payment of claims.**
- 3.68.050 Clerk/treasurer's bond.**
- 3.68.060 Internal control.**
- 3.68.061 Uniform Purchasing Policies**
- 3.68.062 Purchase Order Procedures**
- 3.68.063 Petty Cash Funds**
- 3.68.064 Unauthorized Purchases**
- 3.68.065 Responsibility for Unauthorized Purchases**
- 3.68.070 City council review and approval.**
- 3.68.080 Disapproved claims.**

Section 3.68.010 Audit of claims

All claims presented against the city by persons furnishing materials, rendering services or performing labor, or for any other contractual purposes, shall be audited, before payment, by the city clerk/treasurer, who shall also serve as the auditing officer. (Ord. 449, 1985)

Section 3.68.020 Form.

Such claim shall be prepared for audit and payment on a form and in a manner prescribed by the division of municipal corporations in the State Auditor's Office. The form shall provide for the authentication and certification by such auditing officer that the materials have been furnished, the services rendered, or the labor performed as described, and that the claim is a just, due and unpaid obligation against the city. (Ord. 449, 1985)

Section 3.68.030 Authentication and certification.

No claim shall be paid without such authentication and certification; provided, that the certificates as to claims of officers and employees of the city, for services rendered, shall be made by the person

charged with the duty of preparing the submitting vouchers for the payment of services, and that persons shall certify that the claim is just, true and unpaid, which certificates shall be part of the voucher. (Ord. 449, 1985)

Section 3.68.040 Payment of claims.

The clerk/treasurer may issue checks or warrants in payment of claims before the city council has acted to approve such claims, providing that the conditions of Sections 3.68.050 through 3.68.080 as per RCW 42.24.180 have been met. (Ord. 504, 1987, Ord. 671, 1994)

Section 3.68.050 Clerk/treasurer's bond.

The clerk/treasurer, who is the city's designated auditing officer, has furnished an official bond for the faithful discharge of her duties in the amount of fifty thousand dollars. (Ord. 504, 1987)

Section 3.68.060 Internal control.

The city council has adopted contracting, hiring and disbursing policies that implement effective internal control. (Ord. 504, 1987)

Section 3.68.061 Uniform Purchasing Policies

1. Purchase orders must be used for all purchases of materials, equipment and supplies greater than twenty-five (\$25.00) dollars. Contractual services, professional services and banking services are not subject to these provisions. The Purchase Order must be issued at the point in time that a commitment to purchase is made.

2. All purchase orders must be approved by the applicable Department Head involved before the purchase order is issued.

3. All purchases shall be made upon call for bids when such is required by state law and the state bidding procedures shall be strictly followed. As authorized by RCW 35.23.352 and Langley Municipal Code Chapter 3.84, the city may maintain a small works roster comprised of all contractors who have requested to be on the roster and are, where required by law, properly licensed or registered and bonded to perform such work in this state. The procedures established by state law for the use of such roster shall be strictly complied with and shall not be subject to purchase order requirements.

4. Separate procedures are used for travel advances and reimbursement of travel expense to employees and officers.
(Ord. 672, 1994)

Section 3.68.062 Purchase Order Procedures

All materials, equipment, supplies and capital purchases which are budgeted will follow this acquisition process. Non-budgeted capital projects or equipment which did not receive Council approval during the budget process, or whose need for acquisition arose after the beginning of the budget year shall require prior approval of Council. In the event that the purchase will result in a fund exceeding its appropriation level, prior budget amendment is required.

A. Purchase orders are pre-numbered in sequence, and every purchase order must be accounted for. Departments are accountable for all numbers assigned to them. If a

purchase order is voided, it must be clearly marked "void".

B. The purchase order shall be signed by the employee making the purchase and the department head and shall be coded with the applicable BARS account numbers. The vendor shall be given the original purchase order and shall issue an invoice at the time of purchase.

C. The Finance department copy of the purchase order and the invoice shall be submitted to the finance department for payment with certification by the department head that the goods have been received. Vouchers for payment will be prepared, audited by the Clerk-Treasurer and submitted for approval at the next regular council meeting.

D. The department copy will be retained in the originating department files and the purchasing copy retained by the finance department in the purchase order file.

(Ord. 672, 1994)

Section 3.68.063 Petty Cash Funds

Employees may be reimbursed for minor cash purchases of supplies or maintenance items costing less than twenty-five dollars (\$25.00) by the Petty Cash fund. Employees must furnish a sales slip or other evidence of payment, signed by the department head with the appropriate expenditure account number shown on such. Requests for petty cash reimbursement are to be made to the custodian of the petty cash fund.

(Ord. 672, 1994)

Section 3.68.064 Unauthorized Purchases

Except as provided in this ordinance, no city employee shall purchase any supplies, materials or equipment other than through the procedures as set out in this ordinance. Any purchase or contract to purchase made contrary to the provisions of this ordinance shall not be approved by any city officer and the city shall not be bound thereby, except as may be required or provided by law.

(Ord. 672, 1994)

Section 3.68.065 Responsibility for Unauthorized Purchases

Any employee of the city making a purchase contrary to the provisions of this ordinance shall be personally responsible for payment of the same. To the extent that the city may be required to pay for same, the city shall be entitled to recover the full amount of such payment from the employee. (Ord. 672, 1994)

Section 3.68.070 City council review and approval.

The city council shall review the documentation supporting claims paid pursuant to this chapter, and shall approve

all ~~checks~~ **warrants** issued in payment of such claims at its regularly scheduled public meeting. (Ord. 504, 1987)

Section 3.68.080 Disapproved claims.

If, upon review, the city council disapproves any such claim, the officers of the city who are designated by statute to sign the checks shall jointly cause the disapproved claims to be recognized as receivables of the city, and shall pursue collection diligently until the amounts disapproved are collected or until the city council is satisfied and approves the claims. (Ord.-504,-1987)

Chapter 3.72

Investment of Excess Funds

Sections:

- 3.72.010 Determination of excess funds.**
- 3.72.020 Investment-Authority.**
- 3.72.030 Monthly report.**

Section 3.72.010 Determination of excess funds.

The city clerk/treasurer shall determine the amount of money in each city fund which exceeds current needs and is available for investment. (Ord. 365, 1982)

The city clerk/treasurer is authorized, after obtaining the prior approval of the mayor of the city, to invest such excess funds in such investments as may be permitted by law. (Ord. 365, 1982)

Section 3.72.020 Investment-Authority.

Section 3.72.030 Monthly report.

The city clerk/treasurer shall make a monthly report of all investment transactions to the city council. (Ord. 365, 1982)

Chapter 3.76

Payroll Warrants

Section 3.76.010 Authority to issue warrants.

The city clerk/treasurer and mayor are jointly authorized to issue warrants for the purpose of paying any moneys due to city employees for salaries and wages, and for the purpose of making additional payments for other expenses directly related to the payment of such salaries and wages, without the prior approval of the city council.

(Ord. 367, 1982)

Chapter 3.78

Langley Park Fund

Sections:

3.78.010 Established.

3.78.020 Deposit of Funds.

3.78.030 Expenditures.

Section 3.78.010 Established.

There is established a separate fund within the city to be known as the “Langley Park Fund.” (Ord. 261, 1998)

Section 3.78.020 Deposit of Funds.

All donations received by the city and intended for the support of the Langley Park shall be placed in this fund along with any funds budgeted by the City Council. Per the Internal Revenue Code, § 170(c)(1) “charitable contributions” are defined as: “. . . a contribution or gift to or for the use of -

(1) A State, a possession of the United States, or any political subdivision of any of the foregoing, or the United States or the District of Columbia, but only if the contribution or gift is made for exclusively public purposes”. (Ord. 261, 1998)

Section 3.78.030 Expenditures.

Expenditure from the fund shall be made only for the purpose of maintenance and minor improvements to the Langley Park. (Ord. 261, 1998)

Chapter 3.80

Disposal of Surplus Property

Sections:

- 3.80.010 Purpose.**
- 3.80.020 Responsibility for Administration.**
- 3.80.030 Determination of value.**
- 3.80.040 Report to Clerk-Treasurer – Initial Procedure.**
- 3.80.045 Property worth One Thousand dollars or less.**
- 3.80.050 Procedure – Property of a value greater than One Thousand dollars and less than Twenty Thousand dollars.**
- 3.80.60 Procedure – Property of a value of Twenty Thousand dollars or more.**
- 3.80.70 Methods of disposition.**
- 3.80.80 Guidelines for decision.**
- 3.80.90 Statutory Exceptions.**

Section 3.80.010 Purpose.

This chapter establishes procedures for the disposition of property, other than real estate, which is "surplus" to the needs of the City. "Surplus" is defined for purposes of this chapter to mean any tangible, personal property owned by the City that is not needed at present or in the foreseeable future or that is no longer of value or use to the City. It is the intention of Council that the procedures set forth in this chapter are preferred over others; therefore, special procedures called for under other legislation are to be deemed exceptions to this chapter, and their use is to be limited accordingly. (Ord. 494, 1986 repealed)(Ord. 823, 2002)

Section 3.80.020 Responsibility For Administration

The city clerk/treasurer, or such other officer with equivalent duties as may from time to time be appointed, is responsible for the administration of this chapter. The clerk/treasurer shall coordinate the disposition of surplus property, and shall aid the council in determining the best method of disposal. All departments of the city shall cooperate with the clerk/treasurer to ensure the most efficient and beneficial disposition of surplus property. (Ord. 494, 1986 repealed)(Ord. 823, 2002)

Section 3.80.030 Determination of value.

A department wishing to dispose of a single item of surplus property, or a group of items, shall make and estimate of the reasonable market value in "as is, where is" condition. If the department responsible for the property cannot make the estimate, the clerk/treasurer shall determine the reasonable market value. (Ord. 494, 1986 repealed) (Ord. 823, 2002)

Section 3.80.040 Report to Clerk-Treasurer – Initial Procedure.

A city department responsible for property which it wishes to declare surplus shall provide the clerk/treasurer with a detailed description of the property, its location and condition, and its estimated value. The clerk/treasurer shall then determine if any other department of the city has use for the property. If such a use is found, the clerk/treasurer shall carry out the transfer of ownership and shall ensure that, if necessary, the fund disposing of the property is reimbursed for its reasonable market value. (Ord. 494, 1986 repealed) (Ord. 823, 2002)

Section 3.80.045 Property worth One Thousand dollars or less.

If the property is not needed by the City and the estimated value is \$1,000.00 or less,

the clerk/treasurer may dispose of the property in any manner deemed to be in the City's best interests, as defined in LMC 3.80.080, without reporting the matter to City Council.

(Ord. 823, 2002)

Section 3.80.050 Procedure – Property of a value greater than One Thousand dollars and less than Twenty Thousand dollars.

A. If the surplus property has an estimated value between \$1,000.01 and \$19,999.99, the clerk/treasurer may dispose of the surplus property in one of the specifically approved methods listed herein below without submitting a report to City Council:

1. Public auction;
2. Solicitation of written bids;
3. Negotiated sale to one or more

designated buyers;

4. Transfer to another agency of government at or below reasonable market value.

B. Alternatively, the clerk/treasurer may request City Council's authorization to dispose of the surplus property in another manner.

C. If the clerk/treasurer cannot dispose of the property in one of the methods specified herein, the clerk/treasurer shall notify City Council and recommend further action. City Council will then direct the surplus property's disposition.

D. The clerk/treasurer shall ensure that the proper fund is credited with any resulting proceeds.

(Ord. 494, 1986 repealed) (Ord. 823, 2002)

Section 3.80.060 Procedure - Property Of A Value Of Twenty Thousand Dollars Or More

Disposition of surplus property of a value of \$20,000 or more must be approved by a majority of the City Council. The procedure is as follows:

A. The City Council shall review the report of the clerk/treasurer at a public meeting, and may then give further

directions to the clerk/treasurer. The City Council has final authority to determine how the disposal will be carried out.

B. The clerk/treasurer shall carry out the directions of the Council with the assistance of the department owning the property.

C. If the City Council directs the surplus property's disposal, the clerk/treasurer shall then dispose of the property in the manner specified by Council and shall ensure that the proper fund is credited with any resulting proceeds. If the Council does not approve disposing of the surplus property, the City Council shall give the clerk/treasurer directions for further action.

D. If the clerk/treasurer cannot dispose of the property in the manner specified by Council, the clerk/treasurer shall report this fact to the Council and make a recommendation for further action.

(Ord. 494, 1986 repealed) (Ord. 823, 2002)

Section 3.80.070 Methods of disposition.

Permissible methods of disposition of surplus property include, but are not limited to:

- A. Public auction;
- B. Solicitation of written bids;
- C. Negotiated sale to one or more designated buyers;
- D. Transfer to another agency of government at or below reasonable market value; or
- E. Lease or loan.

(Ord. 494, 1986 repealed) (Ord. 823, 2002)

Section 3.80.80 Guidelines for decision.

The disposition of all surplus personal property under this chapter shall be done in a manner that is in the City's best interests. Factors to consider in determining the City's best interests include but are not limited to:

- A. Possible future requirements of the City;
- B. Present value of the property;
- C. Likelihood of locating a buyer;
- D. Intergovernmental cooperation;
- E. The general welfare of the citizens of the City.

(Ord. 823, 2002)

Section 3.80.090 - Statutory Exceptions

Certain city ordinances and provisions of the Revised Code of Washington impose special conditions for the disposition of municipal property. Where necessary, city officials shall comply with those laws, treating them as limited exceptions to this chapter. Exceptions include, but are not limited to, the following as they may from time to time be amended:

- A. RCW 27.12.305, .320 -- disposition of library materials;
- B. RCW 35.21.088 equipment rental;
- C. RCW 35.21.660 through .690, .725 - .755 -- transfers to municipally chartered corporations;
- D. RCW Ch. 35.94--surplus utility property;
- E. RCW Ch. 39.33 and .34 -- intergovernmental agreements; alternate method for intergovernmental disposition of property;
- F. RCW 46.52.145; disposition of abandoned junk motor vehicles;
- G. RCW Ch. 63.21 and 63.22; disposition of found or unclaimed property in the hands of the police.

(Ord. 823, 2002)

Chapter 3.84

Small Works Roster

Sections:

- 3.84.010** **Established.**
- 3.84.020** **Establishment procedure.**
- 3.84.030** **Utilization.**

Section 3.84.010 Established.

There is established for the City of Langley, a small works roster comprised of all contractors who request to be on the roster and who are, where required by law, properly licensed or registered to perform contracting work in the state of Washington. (Ord. 574, 1990, Ord. 661, 1993)

Section 3.84.020 Establishment procedure.

The small works roster shall be established as follows:

A. At least ~~once~~ **twice** every year, the city shall advertise in a newspaper of general circulation the existence of a small works roster for the city. The city shall add to the roster those contractors who respond to the advertisement and request to be included on the roster.

B. In order to be included on the roster, the contractor shall supply information as follows in response to a standard form questionnaire to be developed at the discretion of the city council, which form should include:

1. The contractor's state license or registration, where required by law;
2. The contractor's financial standing and responsibilities;
3. The contractor's experience, organization and technical qualifications necessary to perform proposed contracts;
4. The contractor's ability to comply with the required performance schedules taking into consideration its existing business commitments;
5. The contractor's satisfactory record of performance, integrity, judgment and skills;

6. The contractor's ready availability to perform work in and for the city;

7. Such other information as may be secured concerning the contractor's ability to satisfactorily perform a contract with the city.

C. The questionnaire required in subsection B of this section shall be sworn before a Notary Public, and shall be submitted once a year and at such other times as the city council shall require. (Ord. 574, 1990, Ord. 661, 1993)

Section 3.84.030 Utilization.

The small works roster shall be utilized as follows:

A. Whenever the city seeks to construct any public work or improvement, the estimated cost of which, including costs of material, supplies and equipment is ~~one~~ **two** hundred thousand dollars or less, per RCW 35.23.352, the small works roster may be utilized.

B. When the small works roster is utilized, the city shall invite proposals from all appropriate contractors on the small works roster including, whenever possible, at least one proposal from a minority or woman contractor who otherwise qualifies.

C. The invitation to the contractor on the small works roster shall include an estimate of the scope and nature of the work to be performed and materials and equipment to be furnished.

D. When awarding a contract for work under the small works roster, the city shall award the contract to the contractor submitting the lowest responsible bid; provided, however, that the city reserves its right under applicable law to reject any or all

Langley Municipal Code

bids, and to waive procedural irregularities.
(Ord. 574, 1990, Ord. 661, 1993)