

## Title 3

### REVENUE AND FINANCE

#### Chapters:

- 3.04 Taxes**
- 3.06 Biennial Budget**
- 3.08 Investments**
- 3.10 Property Tax Investment and Distribution**
- 3.12 Purchasing**
- 3.16 Town Funds**
- 3.20 Local Improvement Districts**
- 3.24 Recovery of Emergency Response Costs**
- 3.26 Family Wage Jobs Credit Program**

#### Chapter 3.04

#### TAXES

#### Sections:

- 3.04.010 Sales and use tax.**
- 3.04.020 Additional sales and use tax.**
- 3.04.030 Leasehold excise tax.**
- 3.04.040 Utility tax.**
- 3.04.050 Real estate excise tax.**
- 3.04.060 Additional real estate excise tax.**

#### **3.04.010 Sales and use tax.**

(a) Imposed. A sales or use tax, as the case may be, is imposed upon every taxable event, as defined in RCW 82.14.020, occurring within the Town. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12.

(b) Rate. The rate of the tax imposed by subsection (a) of this section shall be .005 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 Pierce County, Washington, the rate of tax imposed by this section shall be .00425 percent.

(c) Administration and Collection. The administration and collection of the tax imposed by this section shall be in accordance with the provisions of RCW 82.14.050.

(d) Inspection of Records. The Town consents to the inspection of such records as are necessary to qualify the Town for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

(e) Contract with State. The Mayor is authorized to enter into a contract with the Department of Revenue, State of Washington, for the administration of the tax.

(f) Noncompliance deemed misdemeanor. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this section or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this section shall be guilty of a misdemeanor. (Ord. 1009 §1(part), 1988).

#### **3.04.020 Additional sales and use tax.**

(a) 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 by RCW 82.14.020, occurring within the Town. The tax shall be imposed upon and collected from those persons from whom the state sales or use tax is collected pursuant to RCW Chapters 82.08 and 82.12.

(b) Rate. The rate of the tax imposed by subsection (a) of this section shall be .005 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 Pierce County, Washington under RCW 82.14.030(2), 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 subsection (a) of this section; provided further, that during such period as there is in effect a sales tax or use tax imposed by Pierce County under RCW 82.14.030(2) at a rate which is less than the rate imposed by this section, the County shall receive from the tax imposed by subsection (a) of this section that amount of revenues equal to fifteen percent of the rate of the tax imposed by the County under RCW 82.14.030(2).

(c) Administration and Collection. The administration and collection of the tax imposed by this section shall be in accordance with the provisions of RCW 82.14.050.

(d) Inspection of Records. The Town consents to the inspection of such records as are necessary to qualify the Town for inspection of records of the Department of Revenue, pursuant to RCW 82.32.330.

(e) Contract with State. The Mayor is authorized to enter into a contract with the Department of Revenue, State of Washington, for the administration of this tax.

(f) Provisions Subject to Special Initiative. The ordinance codified in this section shall be subject to a special initiative proposing that the tax imposed by the ordinance be changed or repealed. The number of registered voters needed to sign a petition for special initiative shall be listed as registered voters within the Town on the day of the last preceding general election. If a special initiative petition is filed with the Town Council, the operation of this section shall not be suspended pending Town Council or voter approval of the special initiative and the tax imposed in this section shall be collected until each special initiative is approved by the Town Council or the voters. The procedures for initiative upon petition contained in RCW 35A.11.100 shall apply to any such special initiative petition.

(g) Noncompliance deemed misdemeanor. Any seller who fails or refuses to collect the tax as required with the intent to violate the provisions of this section or to gain some advantage or benefit, either direct or indirect, and any buyer who refuses to pay any tax due under this section shall be guilty of a misdemeanor and upon conviction thereof shall be fined no more than five hundred dollars or imprisoned for not more than six months, or by both such fine and imprisonment.

(h) Effective Date. The ordinance codified in this section shall take effect January 1, 1984. (Ord. 1009 §1(part), 1988).

### **3.04.030 Leasehold excise tax.**

(a) There is levied and shall be collected a leasehold excise tax upon the act or privilege of occupying or using publicly owned real or personal property within the Town through a "leasehold interest" as defined by RCW Chapter 82.29A. The tax shall be paid, collected, and remitted to the Department of Revenue of the state at the time and in the manner prescribed by RCW 82.29A.050.

(b) Rate. The rate of the tax imposed by subsection (a) of this section shall be 12.84% of the taxable rent as defined by RCW 82.29A.020.

(c) Administration and Collection. The administration and collection of the tax imposed by this section shall be in accordance with the provisions of the state act.

(d) Exemptions. Leasehold interests exempted by RCW 82.29A.130 as it now exists or may hereafter be amended shall be exempt from the tax imposed pursuant to subsection (a) of this section.

(e) Inspection of Records. The Town consents to the inspection of such records as are necessary to qualify the Town for inspection of records of the Department of Revenue pursuant to RCW 83.32.330.

(f) Administration and Collection Contract. The Mayor is authorized to execute a contract with the Department of Revenue of the state for the administration and collection of the tax imposed by subsection (a) of this section; provided that the Town Attorney shall first approve the form and content of said contract. (Ord. 1050 §1, 1990; Ord. 1009 §1(part), 1988).

### **3.04.040 Utility tax.**

(a) Definitions. As used in this section, the following terms shall have the following meanings:

(1) "Natural gas business" means engaging in furnishing, for a monetary consideration, to inhabitants or to commercial or public users of property within the corporate limits of Steilacoom, natural gas or manufactured gas for lighting, heating, power or similar purposes.

(2) "Telephone business" means engaging in providing, for a monetary consideration, access to a local telephone network, local telephone network switching service, toll service, or coin telephone service; or providing 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, to inhabitants or to commercial or public users of property within the corporate limits of Steilacoom.

(3) "Light and power business" means the business of operating a plant or system for the generation, production or distribution of electrical energy for hire or sale to inhabitants or to commercial or public users of property within the corporate limits of Steilacoom.

(4) "Solid waste business" means every person who receives waste for monetary compensation from the inhabitants or the commercial or public users of property within the corporate limits of Steilacoom for transfer, storage, or disposal including, but not limited to, all collection services, public or private dumps, transfer stations, and similar operations.

(b) Tax Imposed. There is levied upon, and shall be collected from, every person, firm or corporation engaged in, the natural gas business, telephone business, ~~or~~ light and power business or solid waste business, as defined in this section, an annual tax, from and after the effective date of this section, for the privilege of conducting such businesses, equal to six percent of the total gross revenues received from the operation of such businesses within the corporate limits of Steilacoom.

*Effective July 1, 2007, the term "Gross operating revenue" shall not include charges which are passed on to the subscribers by a natural gas business, telephone business or light and power business, as defined in this section, pursuant to tariffs required by regulatory order to compensate for the cost to the business for the tax imposed by this chapter.*

*Effective July 1, 2007, the term "Gross operating revenue" shall not include charges which are passed on to the subscribers by a natural gas business, telephone business or light and power business, as defined in this section, pursuant to tariffs required by regulatory order to compensate for the cost to the business for the tax imposed by this chapter. (Language proposed in AB 2060)*

*Effective July 1, 2007, the tax imposed by this Chapter shall apply to services meeting the definition of "Telephone business" regardless of the methodology of how those services are delivered by the provider (land line, cellular, satellite, etc). (Ord. 1423 §1, 2007; Ord. 1420 § 1, 2007; Ord. 1419 §1, 2007; Ord. 1009 §1(part), 1988).*

### **3.04.050 Real estate excise tax.**

(a) 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 the Town of Steilacoom.

(b) Taxable Events. Taxes imposed herein shall be collected from persons who are taxable by the state under Chapter 82.45 RCW and Chapter 458-61 WAC upon the occurrence of any taxable event within the town limits.

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

(d) Distribution of Tax Proceeds and Limiting the Use Thereof.

(1) The County Treasurer shall place one percent of the proceeds of the taxes imposed herein in the County Current Expense Fund to defray costs of collection.

(2) The remaining proceeds from town taxes imposed herein shall be distributed to the Town monthly and those taxes imposed under subsection (a) of this section shall be placed by the Clerk-Treasurer in a municipal capital improvements fund.

(3) This section shall not limit the existing authority of this Town to impose special assessments on property benefited thereby in the manner prescribed by law.

(e) Seller's Obligation. The taxes imposed herein are the obligation of the seller and may be enforced through the action of debt against the seller or in the manner prescribed for the foreclosure of mortgages.

(f) Lien Provisions. The taxes imposed herein and any interest or penalties thereon are the specific lien upon each piece of real property sold from the time of sale or until the tax is paid, which lien may be enforced in the manner prescribed for the foreclosure of mortgages. Resort to one course of enforcement is not an election not to pursue the other.

(g) Notation of Payment. The taxes imposed herein shall be paid to and collected by the Treasurer of the county within which is located the real property which was sold. The County Treasurer shall act as agent for the Town within the county imposing the tax. 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 subsection (f) of this section and may be recorded in the manner prescribed for recording satisfactions of mortgages. No instrument of sale or conveyance evidencing a sale subject to the tax may be accepted by the County Auditor for filing or recording until the tax is paid and the stamp affixed thereto; in case the tax is not due on the transfer, the instrument shall not be accepted until suitable notation of this fact is made on the instrument by the County Treasurer.

(h) 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.

(i) Excessive and Improper Payments. If, upon written application by a taxpayer to the County Treasurer for a refund, it appears a tax has been paid in excess of the amount actually due or upon a sale or transfer declared to be exempt, such excess amount or improper payment shall be refunded by the County Treasurer to the taxpayer; provided, that no refund shall be made unless the State has first authorized the refund of an excessive amount or an improper amount paid, unless such improper amount was paid as a result of a miscalculation. Any refund made shall be withheld from the next monthly distribution to the Town. (Ord. 1009 §1(part), 1988).

**3.04.060 Additional real estate excise tax.** In accordance with RCW 82.46.035, and in addition to the excise tax on the sale of real property imposed by Section 3.04.050, there is hereby imposed an excise tax on each sale of real property located within the corporate limits of the Town of Steilacoom at the rate of one-quarter of one percent (0.25%) of the selling price to be collected by Pierce County as prescribed in RCW 82.46.060. Proceeds from the additional tax shall be deposited in the Capital Improvements Fund No. 300 and expended as authorized by law under RCW 82.46.035(5). (Ord. 1272 §1, 2000; Ord. 1119 §1, 1993).

## **Chapter 3.06**

### **BIENNIAL BUDGET**

#### **Sections:**

**3.06.010 Biennial budget authorized.**

**3.06.020 Mid-biennium review and modification of budget.**

**3.06.010 Biennial budget authorized.**

(a) Pursuant to RCW 35.33.040, a two-year fiscal biennium budget is hereby established for the period from January 1, 1995 through December 31, 1996, and for each two-year period thereafter until this code provision is repealed, which repeal will be effective as of the conclusion of a fiscal biennium, as authorized pursuant to RCW Chapter 35.34. The first biennial budget and all subsequent biennial budgets shall be prepared, considered, and adopted under the provisions of RCW Chapter 35.34, and the provisions of any applicable town ordinance not inconsistent with the provisions of state statutes.

(b) The budget estimates, the proposed preliminary budget, the preliminary budget, notices of hearing, the budget hearing, and adoption of the biennial budget shall be processed and accomplished in accordance with the requirements of RCW Chapter 35.34, or as permitted (or not prohibited) by RCW Chapter 35.34, as authorized by ordinances and resolutions from time to time adopted by the Town Council not inconsistent with RCW Chapter 35.34. (Ord. 1142 §1(part), 1994).

**3.06.020 Mid-biennium review and modification of budget.** A mid-biennium review and modification of the biennial budget, as provided by RCW 35.34.030, shall occur no sooner than eight months after the start, nor later than conclusion of the first year of each fiscal biennium. The Mayor shall prepare budget modifications proposed to be effective at the start of the second year (January 1) of the fiscal biennium, which proposed budget modifications shall be filed with the Town clerk, copies thereof transmitted to each Councilmember, and copies made available as a public record to members of the public or press requesting such copies. A public hearing on the proposed modifications shall be held and notification thereof made as provided by resolution of the Town Council consistent with RCW 35.34.130. At such hearing or thereafter, the Town Council may, by ordinance, approve such modifications to the budget as it deems necessary or proper. A complete copy of the budget modifications as adopted shall be transmitted to the Division of Municipal Corporations in the Office of the State Auditor and to the Association of Washington Cities as required by RCW 35.34.130. (Ord. 1142 §1(part), 1994).

## **Chapter 3.08**

### **INVESTMENTS**

#### **Sections:**

- 3.08.010 Investment Policy.**
- 3.08.020 Authorized official--Report to Council.**
- 3.08.030 Commingling funds.**

**3.08.010 Investment Policy.** Investments of money in inactive funds, and money in excess of current needs, belonging to the Town, shall be made from time to time in accounts, certificates, bonds and other places authorized by statute and by the Town's Investment Policy. (Ord. 1009 §1(part), 1988).

**3.08.020 Authorized official—Report to Council.** The Town Administrator or designee is authorized to make investments pursuant to this chapter without obtaining prior consent of the Council for each. (Ord. 1336 §14, 2003: Ord. 1009 §1(part), 1988).

**3.08.030 Commingling funds.** The Clerk-Treasurer may commingle moneys of the various Town funds for investment purposes, but in each such instance shall apportion income to the participating funds in direct proportion to the amount invested from each fund. (Ord. 1009 §1(part), 1988).

## **Chapter 3.10**

### **PROPERTY TAX INVESTMENT AND DISTRIBUTION**

#### **Sections:**

- 3.10.010 Property taxes available for investment by County Treasurer.**
- 3.10.020 County Treasurer directed to invest property taxes.**
- 3.10.030 County Treasurer authorized to deduct investment service fee.**
- 3.10.040 County Treasurer directed to distribute property taxes together with accrued interest on investment thereof.**

**3.10.010 Property taxes available for investment by County Treasurer.** The Town Council finds that property taxes collected by the Pierce County Treasurer for and on behalf of the Town of Steilacoom are monies which are not required for immediate expenditure by the Town while held by the Treasurer and are surplus monies of the Town available for investment by the Treasurer. (Ord. 1012 §1(part), 1988).

**3.10.020 County Treasurer directed to invest property taxes.** The Pierce County Treasurer is authorized and directed, pursuant to the provisions of RCW 36.29.020, to invest in the manner specified and in the investments authorized by state law any and all funds which are due to the Town of Steilacoom for property taxes while retained in the custody pending distribution to the Town. This includes all property taxes collected for the Town and retained by the Treasurer pending an official accounting. (Ord. 1012 §1(part), 1988).

**3.10.030 County Treasurer authorized to deduct investment service fee.** Pursuant to the provisions of RCW 36.29.020, when the Pierce County Treasurer invests property tax monies for the Town while in his custody, he may deduct and retain the investment service fee provided by state law when the interest earnings on the investment of the property tax monies become available to the Town. (Ord. 1012 §1(part), 1988).

**3.10.040 County Treasurer directed to distribute property taxes together with accrued interest on investments thereof.** The Pierce County Treasurer is authorized and directed to distribute to the Steilacoom Clerk-Treasurer, for and on behalf of the Town of Steilacoom, all

property taxes collected as frequently as daily, and the Treasurer is directed to distribute to the Town all interest accrued on the investment thereof by the County at the time of the distribution of property tax monies to the Town. The Town Clerk-Treasurer is authorized to give a receipt therefor whenever funds are delivered to the Town. Deliver may be in money or as a transfer of an investment authorized by RCW 36.29.020, made by the County Treasurer on behalf of the Town. (Ord. 1012 §1(part), 1988).

## **Chapter 3.12**

### **PURCHASING**

#### **Sections:**

- 3.12.010 Mayor's authority to execute agreements.**
- 3.12.020 Appropriations by Council required prior to purchasing.**
- 3.12.030 Regulations when bidding required.**
- 3.12.040 Compost Procurement**

**3.12.010 Mayor's authority to execute agreements.** The Mayor is authorized to execute agreements on behalf of the Town with municipal corporations and other public agencies to acquire materials, goods and services for use by the Town. All such agreements shall be in substantially the form attached to Ordinance 647 as Exhibit "1," which can be found on file in the office of the Town Clerk-Treasurer. (Ord. 1009 §1(part), 1988).

**3.12.020 Appropriations by Council required prior to purchasing.** No purchase of materials, goods or services shall be made by the Town pursuant to any such agreement unless prior appropriations therefor have been made by the Council. (Ord. 1009 §1(part), 1988).

**3.12.030 Regulations when bidding required.** No purchase of materials or goods for use by the Town shall be made pursuant to any such agreement if the purchase is one for which a call for bids is required by public bidding statutes unless:

- (1) The contracting municipality has called or will call for bids for the purchase thereof, and has or will award a contract to the lowest responsible bidder; and
- (2) The Council has given its prior approval to acquisition through the purchase contract of the other municipality. (Ord. 1009 §1(part), 1988).

#### **3.12.040 Compost Procurement.**

A. When planning government-funded projects or soliciting and reviewing bids for such projects, Town of Steilacoom departments shall consider whether compost products can be used in the project. If compost products can be used, they must be used for projects in at least the following categories:

- (1) Landscaping Projects.
- (2) Applications for Erosion prevention, Stormwater runoff filter, vegetative growth, or to improve that longevity of roads.
- (3) Construction and postconstruction soil amendments.
- (4) Low-impact development of green infrastructure to filter pollutants or to keep water onsite, or both.

B. Notwithstanding subsection A of this Section, Town of Steilacoom Departments are not required to procure, use, or require the use of compost or may use an alternate material if:

- (1) Compost products are not available to purchase.

(2) Compost products are not available within a reasonable time or distance to the location where the work is being performed.

(3) Available compost products do not comply with existing purchasing standards.

(4) Available compost products do not comply with federal, state, or local health, quality, and safety standards.

(5) Compost purchase prices are not reasonable or competitive.

C. The Town Administrator or their designee is delegated the authority to provide any reporting to the State of Washington required by RCW 43.19A.150(5), as now or herein after amended. (Ord. 1674, 2023).

## Chapter 3.16

### TOWN FUNDS

#### Sections:

- 3.16.010 General Fund 001**
- 3.16.020 City Streets Fund 111**
- 3.16.030 Parks Enhancement Fund 113**
- 3.16.040 Capital Improvements Fund 300**
- 3.16.045 Land Acquisition Fund 310**
- 3.16.050 Electric Utility Fund 411**
- 3.16.060 Customer Deposits Fund 412**
- 3.16.061 Electric Utility Capital Projects and Reserve Fund 413**
- 3.16.070 Water Utility Fund 431**
- 3.16.071 Sewer Utility Fund 432**
- 3.16.072 Water Utility Capital Projects and Reserve Fund 434**
- 3.16.073 Sewer Utility Capital Projects and Reserve Fund 436**
- 3.16.074 Water and Sewer Utilities' Debt Service Fund 435**
  
- 3.16.075 Joint Facilities Contingency Fund 433.**
- 3.16.080 Storm Drain Utility Fund 451**
- 3.16.081 Storm Drain Utility Capital Projects and Reserve Fund 452**
- 3.16.090 Solid Waste Utility Fund 461**
- 3.16.110 Central Services Fund 592**
- 3.16.120 Community Services Trust Fund 621**
- 3.16.121 Uniform Controlled Substances Trust Fund 622**
- 3.16.122 Public Safety Grants, Gifts and Donations Fund 623.**
- 3.16.130 Unemployment Compensation Fund 631**

**3.16.010 General Fund 001.** There is established General Fund No. 001. This fund will account for all financial resources not required to be accounted for in another fund. (Ord. 1299 §1, 2001; Ord. 1009 §1(part), 1988).

**3.16.020 City Streets Fund 111.** There is established a City Streets Fund No. 111 from which all expenditures for the construction, alteration, repair, and improvement and maintenance of the Town streets shall be made. There shall be deposited into this all motor vehicle fuel tax receipts and such other monies as Council may from time to time direct. (Ord. 1251 §1, 1998; Ord. 1009 §1(part), 1988).



**3.16.030 Parks Enhancement Fund 113.** There is established the Parks Enhancements Fund No. 113 into which shall be deposited proceeds from the sales taxes generated by Proposition #1 adopted by the voters on September 19, 2000, interest on the monies held within the fund and other such monies as the Town Council may direct. Expenditures from the fund will be used for those purposes specifically identified by the Town Council. (Ord. 1281 §2, 2000).

**3.16.040 Capital Improvements Fund 300.** There is established Capital Improvements Fund No. 300 into which shall be deposited transfers from operating funds as determined by the annual budget. Expenditures from the Capital Improvements Fund shall be made for the acquisition, construction or modification of major capital facilities. (Ord. 1106 §1, 1992; Ord. 1009 §1(part), 1988).

**3.16.045 Land Acquisition Fund 310.**

(a) There is established Land Acquisition Fund No. 310 into which shall be deposited the following revenues designated specifically and exclusively for the acquisition of land, such land to be purchased by the Town and preserved for public use or benefit: the one-quarter of one percent excise tax authorized by SMC 3.04.050, grants, donations, loan proceeds, transfers from the Town's operating funds and other revenues meeting the above noted restrictions as designated by the Town Council.

(b) Expenditures shall be made from this fund solely for the acquisition of land within the corporate boundaries of the Town of Steilacoom. (Ord. 1106 §2, 1992).

**3.16.050 Electric Utility Fund 411.** There is established the Electric Utility Fund No. 411 into which shall be deposited all monies collected for electrical services. Expenses for the operation of works, plants and facilities, for the purpose of furnishing the Town and the inhabitants thereof and other persons, with electrical power and facilities, for lighting, heating, fuel and power purposes, public and private. (Ord. 1258 §1, 1999; Ord. 1009 §1(part), 1988).

**3.16.060 Customer Deposits Fund 412.** There is established Customer Deposits Fund No. 412 into which shall be deposited all customer utility deposits. (Ord. 1009 §1(part), 1988).

**3.16.061 Electric Utility Capital Projects and Reserve Fund 413.** There is established the Electric Utility Capital Projects and Reserve Fund No. 413 to be used to accumulate resources and to fund the acquisition, construction or modification of major capital assets or otherwise as directed by the Town Council. (Ord. 1258 §2, 1999).

**3.16.070 Water Utility Fund 431.** There is created a Water Utility Fund No. 431 into which shall be deposited all revenue from water utility charges. Expenses for the operation and maintenance, debt service and capital projects within the water utility shall be paid from this fund. (Ord. 1258 §3, 1999; Ord. 1009 §1(part), 1988).

**3.16.071 Sewer Utility Fund 432.** There is created a Sewer Utility Fund No. 432 into which shall be deposited all revenue from sewer utility charges. Expenses for the operation and maintenance, debt service and capital projects within the sewer utility shall be paid from this fund. (Ord. 1258 §4, 1999).

**3.16.072 Water Utility Capital Projects and Reserve Fund 434.** There is established the Water Utility Capital Projects and Reserve Fund No. 433 to be used to accumulate resources and to fund the acquisition, construction or modification of major capital assets or otherwise as directed by the Town Council. All monies collected as water general facilities fees pursuant to

SMC 13.08.170 shall be deposited into this fund. The monies accrued in this account shall be used for additions, improvements, and/or replacements to the water system of the Town. (Ord. 1258 §5, 1999).

**3.16.073 Sewer Utility Capital Projects and Reserve Fund 436.** There is established the Sewer Utility Capital Projects and Reserve Fund No. 436 to be used to accumulate resources and to fund the acquisition, construction or modification of major capital assets or otherwise as directed by the Town Council. All monies collected as sewer general facilities fees pursuant to SMC 13.08.170 shall be deposited into this fund. The monies accrued in this account shall be used for additions, improvements, and/or replacements to the sewer system of the Town. (Ord. 1258 §6, 1999).

**3.16.074 Water and Sewer Utilities' Debt Service Fund 435.** There is established the Water and Sewer Utilities' Debt Service Fund No. 435 to be used to accumulate resources and retire outstanding debt related to the Water and Sewer Utilities. For financial reporting purposes, this fund will be considered a subfund of the utilities and the resources and liabilities within the fund will be combined and reported within the respective operating funds effective December 31, 2011. (Ord. 1481 §1, 2012).

**3.16.075 Joint Facilities Contingency Fund 433.** There is established a Joint Facilities Contingency Fund No. 433 into which shall be deposited transfers from the Water Operating Fund, interest on the monies held within the fund and other such monies as the Town Council may direct. Expenditures from the fund will be made by specific Council direction and be in accordance with the provisions of the Town's contract with the Lakewood Water District or its successor. (Ord. 1251 §3, 1998).

**3.16.080 Storm Drain Utility Fund 451.** All revenues and charges collected by the storm Drain Utility, and all loans to and grants of funds received for its support, shall be deposited into a fund which is created and shall be known as the "Storm Drain Utility Fund." All disbursements for costs of planning, acquiring, maintaining and improving drainage utility facilities, whether such facilities are natural, constructed or both, shall be made from the Storm Drain Utility Fund. (Ord. 1009 §1(part), 1988).

**3.16.081 Storm Drain Utility Capital Projects and Reserve Fund 452.** There is established the Storm Drain Utility Capital Projects and Reserve Fund No. 452 to be used to accumulate resources and to fund the acquisition, construction or modification of major capital assets or otherwise as directed by the Town Council. (Ord. 1258 §7, 1999).

**3.16.090 Solid Waste Utility Fund 461.** All moneys received by Steilacoom for the collection and disposal of garbage shall be placed in the Solid Waste Utility Fund, and expense of such garbage collection and disposal shall be paid from this fund. (Ord. 1009 §1(part), 1988).

**3.16.110 Central Services Fund 592.**

(a) Established. There is established Central Services Fund No. 592. The Central Services Fund shall account for the financing of goods or services provided by one department or agency to other departments or agencies of the Town of Steilacoom or to other governmental agencies on a cost reimbursement basis.

(b) Transfer of Assets. All monies presently held as assets of Equipment Rental Fund No. 592 are hereby transferred to and shall become an asset of Central Services Fund No. 592. The monies herein referred to shall be placed in a reserve depreciation account in the Central Services Fund. (Ord. 1009 §1(part), 1988).

**3.16.120 Community Services Trust Fund 621.**

(a) There is established Community Services Trust Fund No. 621 into which shall be deposited:

- (1) All donations for the purchase of food for town-sponsored programs and events;
- (2) All donations for purchase of program supplies and equipment for the Community Center or town-sponsored programs;
- (3) Pass-through payments from program participants for contractual services to include, but not be limited to fees for field trips, tuition for classes, and any other direct cost of providing a contracted service sponsored by the Town of Steilacoom through the community services program.

(b) In no case shall the Town be prohibited from charging an administrative fee in addition to the pass-through costs per participant, for deposit into the Town's general fund, to cover the costs of managing and coordinating the planned activity. (Ord. 1009 §1(part), 1988).

**3.16.121 Uniform Controlled Substances Trust Fund 622.** There is established Uniform Controlled Substances Trust Fund No. 622 into which shall be deposited all proceeds seized under the drug seizure and forfeiture statutes. Expenditure and disbursement of moneys from this trust fund shall be in accordance with the provisions of RCW 69.50.505 as adopted by SMC 9.04.155. (Ord. 1063 §2, 1990).

**3.16.122 Public Safety Grants, Gifts and Donations Fund 623.** There is established the Public Safety Grants, Gifts and Donations Fund No. 623 into which shall be deposited proceeds from grants, gifts or donations made to the Public Safety Department, interest on the monies held within the fund and other such monies as the Town Council may direct. Expenditures from the fund shall be made by specific Council direction or in accordance with the provisions of the terms of the grant, gift or donation. (Ord. 1251 §4, 1998).

**3.16.130 Unemployment Compensation Fund 631.** There is established Unemployment Compensation Fund No. 631 for the purpose of reimbursing unemployment benefits paid by the state of Washington on behalf of the Town. (Ord. 1336 §14, 2030: Ord. 1009 §1(part), 1988).

## Chapter 3.20

### LOCAL IMPROVEMENT DISTRICTS

#### Sections:

- 3.20.010 Petition--Filing fee.**
- 3.20.020 Petition--Purpose of filing fee.**
- 3.20.030 Failure to pay installment of assessment.**

**3.20.010 Petition--Filing fee.** There shall be required a filing fee in the sum of one hundred fifty dollars for each petition for local improvement district filed for improvement within the Town. (Ord. 1009 §1(part), 1988).

**3.20.020 Petition--Purpose of filing fee.** The fee shall be utilized to offset preliminary engineering costs and additional administrative costs to the Town necessarily incurred in connection with the filing of a petition for a local improvement district. (Ord. 1009 §1(part), 1988).

**3.20.030 Failure to pay installment of assessment.** Upon failure to pay any installment of a local improvement district assessment when due, the entire assessment shall become due and payable and the collection thereof enforced by foreclosure. (Ord. 1009 §1(part), 1988).

## CHAPTER 3.24

### Recovery of Emergency Response Costs

#### Sections:

**3.24.010 Definitions.**

**3.24.020 Emergency response caused by person's intoxication--Recovery of costs from convicted person.**

**3.24.030 Administration--Collection.**

**3.24.010 Definitions.** As used in this chapter:

(a) "Emergency" means an incident that requires a normal police, coroner, fire, rescue, emergency medical services, or utility response as a result of a violation of one of the statutes enumerated in SMC 3.24.020.

(b) "Emergency response" means a public agency's use of emergency services during an emergency or disaster as defined in subsection (a) of this section.

(c) "Expense of an emergency response" means reasonable costs incurred by a public agency in reasonably making an appropriate emergency response to the incident, but shall only include those costs directly arising from the response to the particular incident. Reasonable costs shall include the costs of providing police, coroner, fire fighting, rescue, emergency medical services, or utility response at the scene of the incident, as well as the salaries of the personnel responding to the incident.

(d) "Public agency" means the State, and a city, county, municipal corporation, district, town, or public authority located, in the whole or in part, within this State which provides or may provide fire fighting, police, ambulance, medical, or other emergency services. (Ord. 1410 §1(part), 2006).

**3.24.020 Emergency response caused by person's intoxication—recovery of costs from convicted person.**

(a) A person whose intoxication causes an incident resulting in an appropriate emergency response, and who, in connection with the incident, has been found guilty of or has had their prosecution deferred for (1) driving while under the influence of intoxicating liquor or any drug, RCW 46.61.502; (2) being in actual physical control of a motor vehicle while under the influence of intoxicating liquor or any drug, RCW 46.61.504; (3) driving or being in actual physical control of a motor vehicle after consuming liquor and being under 21, RCW 46.61.503; (4) negligent driving in the first degree, RCW 46.61.5249; (5) operating an aircraft under the influence of intoxicants or drugs, RCW 47.68.220; (6) use of a vessel while under the influence of alcohol or drugs, RCW 88.12.025; (7) vehicular homicide while under the influence of intoxicating liquor or any drug, RCW 46.61.520(1)(a); or (8) vehicular assault while under the influence of intoxicating liquor or any drug, RCW 46.61.522(1)(b), is liable for the expense of an emergency response by a public agency to the incident.

(b) The expense of an emergency response is a charge against the person liable for expenses under this section. The charge constitutes a debt of that person and is collectible by the public agency incurring those costs in the same manner as in the case of an obligation under a contract, expressed or implied.

(c) A minimum charge of \$175.00 shall be charged per incident. In no event shall a person's liability under this section for the expense of an emergency response exceed \$1,000 per incident. If more than one public agency makes a claim for payment from an individual for an emergency response to a single incident under the provisions of this section, and the sum of the claims exceeds the amount recovered, the division of the amount recovered shall be determined by an interlocal agreement consistent with the requirements of Chapter 39.34 RCW. (Ord. 1410 §1(part), 2006).

**3.24.030 Administration--Collection.** The Mayor, or his designee, shall issue to the person responsible for the emergency response, as set forth in SMC 3.24 a notice of liability for the expense of emergency response. The notice shall set forth the name of the responsible person, the date of the emergency response, the date of the conviction or deferred prosecution, and the amount owing to the Town. The notice shall be sent certified mail with a return receipt and shall be deemed delivered three days after mailing. Any fees not collected within 60 days of the date of issuance of the notice of liability for the expense of emergency response shall be referred to a collection agency. The cost of collection shall be added to the bill. The amounts collected, after payment of the collection agency fee, shall be deposited into the general fund. (Ord. 1410 §1(part), 2006).

## Chapter 3.26

### TOWN OF STEILACOOM FAMILY WAGE JOBS CREDIT PROGRAM

#### Sections:

- 3.26.010 Title.**
- 3.26.020 Purpose.**
- 3.26.030 Definitions.**
- 3.26.040 Family Wage Jobs Credit.**
- 3.26.050 Administration.**
- 3.26.060 Reconsideration.**
- 3.26.070 Sunset.**

**3.26.010 Title.** Chapter 3.26 shall be officially cited as the Town of Steilacoom Family Wage Jobs Credit Program. (Ord. 1584, 2018).

**3.26.020 Purpose.** The purpose of this Chapter is to encourage businesses to create new family wage jobs in the Town of Steilacoom by crediting certain charges and fees associated with establishing or expanding a business. (Ord. 1584, 2018).

**3.26.030 Definitions.**

“Credit” means a monetary payment or reduction in present or future balance due to the Town of Steilacoom

“Eligible charges and fees” means monetary payments paid by the family wage jobs credit applicant or the applicant's agent to the Town of Steilacoom after December 31, 2016 for building permits, critical area review, traffic impact fees, sewer connection charges, and land use actions such as conditional permits and variances. Expressly excluded from the definition of eligible charges and fees are state building code charges and fees, Tacoma Pierce County Health Department charges and fees, fire inspection charges and fees, residential land use

action charges and fees, and residential building permit or associated application charges and fees.

“Eligible employer” means an individual or entity that has created and filled at least five new family wage jobs in the Town of Steilacoom after January 1, 2019 and has paid, or whose agent has paid, an eligible charge or fee to the Town of Steilacoom.

“Family wage job” means an ongoing employment relationship of indefinite duration in which an employee is compensated by an employer at a gross annualized rate, excluding employer-paid benefits such as health benefits and pension payments of any type, at or above the most recent calculation of Pierce County’s median annual household income by the Washington State Office of Financial Management, which is \$65,246 for calendar year 2019.

“New family wage job” means a family wage job that an employer did not advertise or fill in the previous calendar year that results in a net increase in employees employed by the employer in the Town of Steilacoom compared to the previous calendar year.  
(Ord. 1584, 2018).

**3.26.040 Family Wage Jobs Credit.** Eligible employers may apply to the Town of Steilacoom for a credit in the amount of \$275 per new family wage job created in the Town of Steilacoom up to the maximum allowed credit amount.

The maximum allowed credit amount is the total of eligible charges and fees paid to the Town of Steilacoom by the eligible employer or the eligible employer’s agent. Credit payments shall be subject to funds available from other sources appropriated for this purpose. Eligible employers may apply multiple times but may not receive credits exceeding the maximum allowed credit amount.  
(Ord. 1584, 2018).

**3.26.050 Administration.** The Town Administrator is responsible for administering this Chapter.

The Town Administrator shall create and make publicly available a standard application that enables the Town Administrator to determine applicant eligibility for a credit under the provisions of this Chapter. The Town Administrator may require applicants provide Wage and Hour Reports (Form 5208) as submitted to the Washington State Employment Security Department, with social security numbers redacted, and may require applicants provide other information deemed necessary by the Town Administrator.

The Town Administrator shall review applications for completeness prior to acceptance and no credit may be issued without the Town Administrator’s approval. Approved credits must be processed in a reasonably expeditious manner.  
(Ord. 1584, 2018).

**3.26.060 Reconsideration.** Within seven working days of the date of the Town Administrator’s decision, aggrieved applicants may file with the Town Administrator a written request for reconsideration based on any one of the following grounds:

(a) Errors of procedure or misinterpretation of fact, material to the party seeking the request for reconsideration.

(b) Additional supporting information will demonstrate the applicant’s eligibility for a credit under this Chapter.

Upon receipt of a request for reconsideration, the Town Administrator shall review said request considering the record and take such further action as is deemed proper; including, but not limited to, requesting a response from another party, denying the request, granting the request, and may render a revised decision.

The result of the reconsideration is the final determination, and may not be further appealed or contested.  
(Ord. 1584, 2018).

**3.26.070 Sunset.** The Town Administrator may not accept any applications for a credit utilizing the provisions of Chapter 3.26 after December 31, 2024. This Chapter shall expire on December 31, 2025. (Ord. 1584, 2018).