



Legislation Details (With Text)

File #: 2014-0189 **Version:** 1
Type: Ordinance **Status:** Passed
File created: 5/19/2014 **In control:** Budget and Fiscal Management Committee
On agenda: **Final action:** 6/2/2014
Enactment date: 6/13/2014 **Enactment #:** 17823

Title: AN ORDINANCE relating to the linkage between real property tax and development of real property; amending Ordinance 2908, Section 2, as amended, and K.C.C. 4.60.020, Ordinance 13694, Section 63, as amended, and K.C.C. 19A.16.030 and Ordinance 13694, Section 75, as amended, and K.C.C. 19A.20.060, adding a new section to K.C.C. chapter 19A.08, and adding a new chapter to K.C.C. Title 4A, decodifying K.C.C. 4.60.010 and repealing Ordinance 12076, Section 56, and K.C.C. 4.68.010, and Ordinance 5284, Section 2, as amended, and K.C.C. 4.68.020.

Sponsors: Joe McDermott

Indexes: Property, Taxes

Code sections: 19A.08 -, 19A.16.030 -, 19A.20.060 -, 4.60.010 - ., 4.60.020 - ., 4.68.010 -, 4.68.020 - ., 4A - .

Attachments: 1. Ordinance 17823.pdf, 2. Staff Report Proposed Ordinances 2014-0188, 0189, 0190 Property Tax

Date	Ver.	Action By	Action	Result
6/2/2014	1	Metropolitan King County Council	Hearing Held	
6/2/2014	1	Metropolitan King County Council	Passed	Pass
5/20/2014	1	Budget and Fiscal Management Committee	Recommended Do Pass Consent	Pass
5/19/2014	1	Metropolitan King County Council	Introduced and Referred	

AN ORDINANCE relating to the linkage between real property tax and development of real property; amending Ordinance 2908, Section 2, as amended, and K.C.C. 4.60.020, Ordinance 13694, Section 63, as amended, and K.C.C. 19A.16.030 and Ordinance 13694, Section 75, as amended, and K.C.C. 19A.20.060, adding a new section to K.C.C. chapter 19A.08, and adding a new chapter to K.C.C. Title 4A, decodifying K.C.C. 4.60.010 and repealing Ordinance 12076, Section 56, and K.C.C. 4.68.010, and Ordinance 5284, Section 2, as amended, and K.C.C. 4.68.020.

PREAMBLE:

Title 4 includes provisions related to revenue and fiscal regulations, and other related substantive

provisions. The existing code on revenue and fiscal regulation, K.C.C. Title 4, was created for the most part in the 1970s and 1980s, though some provisions date back to at least the 1940s. Since the creation of K.C.C. Title 4, the title has been subject to many amendments. The council determines that a new title on revenue and fiscal regulation, K.C.C. Title 4A, should be created, and material related to revenue and fiscal matters be codified in that title, and other material in K.C.C. Title 4 that is not appropriate to be codified K.C.C. Title 4A should be codified in the appropriate titles.

In the course of migrating provisions of K.C.C. Title 4 to K.C.C. Title 4A, the department of permitting and environmental review requested the removal of a property tax certification requirement for certain types of permits that do not require property tax certification under state law.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

SECTION 1. There is hereby established a new chapter in K.C.C. Title 4A. This new chapter shall contain K.C.C. 4.60.020, as recodified by this ordinance.

SECTION 2. K.C.C. 4.60.010 is hereby decodified.

SECTION 3. K.C.C. 4.60.020, as amended by this ordinance, is hereby recodified as a new section in the new chapter established in section 1 of this ordinance.

SECTION 4. Ordinance 2908, Section 2, as amended, and K.C.C. 4.60.020 are each hereby amended to read as follows:

The county assessor and treasurer shall refuse to ~~((act on or approve an application for a divided or segregated assessment of a parcel of real property, and the county treasurer shall refuse to))~~ recognize ~~((such))~~ a division or segregation of ~~((assessments))~~ real property unless the ~~((building and land development division))~~ local subdivision authority has certified or there is other satisfactory evidence that such a ~~((requested))~~ division or segregation conforms with ~~((an approved final plat or short plat in accordance with the requirements of the))~~

applicable state and local subdivision or land segregation laws (~~(and ordinances or is exempt under the provisions of K.C.C. 19.26.030; provided, that such)~~). However, these restrictions shall not apply to segregations initiated by the county assessor for administrative purposes (~~(which)~~) that are unrelated to the possible illegal division of land.

SECTION 5. Ordinance 12076, Section 56, and K.C.C. 4.68.010 are each hereby repealed.

SECTION 6. Ordinance 5284, Section 2, as amended, and K.C.C. 4.68.020 are each hereby repealed.

NEW SECTION. SECTION 7. There is hereby added to K.C.C. chapter 19A.08 a new section to read as follows:

Before final approval of any lot segregation, boundary line adjustment or condominium-related approval under this title, the applicant shall provide the department with a certification from the manager of the finance and business operations division that property taxes for the subject property are not delinquent.

SECTION 8. Ordinance 13694, Section 63, as amended, and K.C.C. 19A.16.030 are each hereby amended to read as follows:

A. Following submittal of the engineering plans, a final plat or final short plat shall be surveyed by a land surveyor and submitted to the department for review and approval by the development engineer (~~(prior to~~)) before recording. If more than one sheet is required, an index sheet shall be included that must show the entire segregation with road names and lot numbers(~~(;)~~).

B. All final plats and final short plats shall conform to the conditions of preliminary approval(~~(;)~~).

C. Plat certificates or owner's duplicate certificates for land registered pursuant to chapter 65.12 RCW shall be provided to the department (~~(prior to)~~) before recording along with a copy of the last real estate transaction for all adjoining unplatted parcels. Supplemental plat certificates shall be provided to the department if the final plat or final short plat is not recorded within thirty days of the original certificate or supplemental certificate date(~~(;)~~).

D. All applicable processing fees specified by K.C.C. Title 27 and any civil penalty assessed pursuant to

K.C.C. Title 23 against a site being reviewed under this section shall be paid ~~((prior to))~~ before recording~~((;))~~.

E. A deposit to cover anticipated taxes and assessments is required for final plats pursuant to chapter 58.08 RCW. A deposit, however, shall not be required for the filing of a final short plat. ~~((The applicant shall also provide certification from the King County finance and business operations division that property taxes for the subject property are not delinquent prior to the issuance of a final approval;))~~.

F. Proof of sewer and water availability, including any required water rights, shall be submitted to the department and final health department approval shall be obtained ~~((prior to))~~ before recording, if applicable~~((;))~~.

G. Upon approval by the department, the final plat or short plat shall be recorded with the records and licensing services division~~((; and))~~.

H. A typewritten copy of protective deed covenants shall accompany the final plat or short plat, if applicable.

SECTION 9. Ordinance 13694, Section 75, as amended, and K.C.C. 19A.20.060 are each hereby amended to read as follows:

A. Plat certificates or owner's duplicate certificates for registered land pursuant to chapter 65.12 RCW shall be provided to the department by the owner along with a copy of the last real estate transaction for all adjoining unplatted parcels.

B. ~~((Prior to))~~ Before recording, the approved binding site plan shall be surveyed and the final recording forms shall be prepared by a land surveyor. A final binding site plan shall be prepared on forms eighteen inches by twenty-four inches in size, allowing for a two-inch border on one of the eighteen-inch sides, to allow for binding, and one-half-inch borders on the other three sides. The two-inch border will typically be on the top or left side depending on the configuration of the drawing.

C. The approved binding site plan recording documents shall include the following:

1. Except for a binding site plan for a condominium, identification of lots by number on a binding site

plan containing more than one lot. Tracts shall be similarly designated and each tract shall be clearly identified with the ownership and purpose;

2. Signature and stamp of the land surveyor who prepared the binding site plan in accordance with chapter 332-130 WAC and chapter 58.09 RCW;
3. Reference to the recording number of the completed survey if the boundaries have been previously surveyed;
4. Reference to all agreements or covenants required as a condition of approval;
5. Notarized signatures of all parties having an ownership interest in the land being divided;
6. Satisfaction of health department requirements, unless previously approved on a recorded final planned unit development, a building permit, an as-built plan for developed sites or a site development permit for the entire site;
7. Approval of the King County development engineer;
8. Approval of the King County finance and business operations division;
9. Approval of the King County assessor;
10. Approval of the director;
11. Recording certificate required for signature of the records and licensing services division; and
12. Department file number.

D. A deposit to cover anticipated taxes and assessments is required for binding site plans pursuant to chapter 58.08 RCW. ~~((The applicant shall be required to provide certification from the King County finance and business operations division that property taxes for the subject property are not delinquent prior to issuance of a final approval.))~~

E. Lots, parcels or tracts created through the binding site plan procedure shall be legal lots of record. All provisions, conditions and requirements of the binding site plan shall be legally enforceable on the purchaser or any other person acquiring a lease or other ownership interest of any lot, parcel, or tract created

pursuant to the binding site plan.

F. No person shall sell, transfer or lease of any lot, tract or parcel created pursuant to the binding site plan that does not conform to the requirements of the binding site plan or without binding site plan approval.

G. The binding site plan shall set forth limitations and conditions, including irrevocable dedications of property and containing a provision that any development of the site shall be in conformity with the approved binding site plan.