

Topic:	Aquifer Protection
Resource Type:	Regulations
State:	Washington
Jurisdiction Type:	Municipal
Municipality:	County of Spokane
Year (<i>adopted, written, etc.</i>):	1997
Community Type – applicable to:	Urban; Suburban; Rural
Title:	County of Spokane Aquifer Fees Ordinance
Document Last Updated in Database:	January 27, 2016

Abstract

Spokane County collects aquifer fees from property owners “to preserve, protect, and rehabilitate the Spokane Rathdrum Aquifer.” The ordinance provides that these fees be added to the property tax statement, although it stresses that “this is a fee, not a tax.” The ordinance allows the county to place a lien on a property if the fee is not paid.

Resource

Spokane County Code, Title 11 ENVIRONMENT, Chapter 11.16 AQUIFER FEES

11.16.010 Legislative history--Intent.

In 1985, the voters of Spokane County approved the formation of the aquifer protection area of Spokane County, and authorized the imposition of monthly fees on property owners in order to finance the activities of the aquifer protection area. Pursuant to Spokane County Resolution No. 86-0614 and as amended by Spokane County Resolution Nos. 96-1212, 98-0554 and 01-1187, the board of county commissioners approved certain billing policies in connection with the collection of these fees. Under these policies, the billing and collection of these fees has been carried out by the Spokane County division of utilities. Under Spokane County Resolution No. 96-317, the board of county commissioners has directed that the responsibility for billing and collecting aquifer protection area fees designated in Spokane County be transferred from the division of utilities to the Spokane County treasurer, commencing in calendar year 1997, including the authority of the county treasurer under RCW 84-56.035 to bill such fees along with the notice of property taxes due the county. It is the purpose of this chapter to formally adopt the policies and procedures through which the county treasurer carries out these functions. (Res. 01-1187 Attachment A, 2001; Res. 96-1185 Exhibit A § 1, 1997)

11.16.020 Billing procedure.

(a) Commencing January 1, 1997, the Spokane County treasurer shall be responsible for the billing and collection of aquifer protection area fees. The aquifer fee shall be displayed and

billed on the annual property tax statement for the parcel, and shall be mailed to the name and address shown on the real property tax roll at the time annual property tax bills are prepared. Parcels which are exempt from property taxes and do not receive an annual property tax statement will be billed for the aquifer fee and/or other fees. If a payment less than the sum of the total property tax plus aquifer fee or less than the sum of one-half of the property tax plus one-half of the aquifer fee is received for a combined property tax and aquifer fee, and an individual has not otherwise specified, the county treasurer shall first apply the payment to the annual property tax of the parcel pursuant to the provisions of RCW 84.56 and then apply any remaining amount to the aquifer fee or other fees.

(b) The total amount of the aquifer fee shall be due and payable to the county treasurer on or before the 30th day of April, and shall be delinquent after that date; however, if one-half of such aquifer fee is paid on or before the said 30th day of April, the remainder shall be due and payable on or before the 31st day of October, and shall be delinquent after that date.

(c) Commencing in 1998, the property tax statement shall designate the amount of any aquifer fee that is past due. In addition, the property tax statement shall contain the following explanation relating to the aquifer fee:

AQUIFER. This is a fee, not a tax. The revenues from this charge are used to provide a financing method to preserve, protect and rehabilitate the Spokane Rathdrum Aquifer as provided for in RCW 36.36. A lien may be imposed for any fee at least eighteen months delinquent per RCW 36.36.045. The lien shall be foreclosed in the same manner as property tax liens RCW 36.94.150.

(Res. 96-1185 Attachment A § 2, 1997)

11.16.030 Collection of liens.

All liens created for delinquent aquifer fees pursuant to RCW 36.36.045 shall be collected by county treasurer in accordance with the procedures set forth in RCW 36.94.150. (Res. 96-1185 Attachment A § 3, 1997)

11.16.040 Severability.

If any section, sentence, clause or phrase of this chapter should be held invalid or unconstitutional, the validity or constitutionality thereof shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this chapter. (Res. 96-1185 Attachment A § 4, 1997)