

Resolution #14-04

A RESOLUTION OF THE BLACK LAKE SPECIAL DISTRICT GOVERNING BOARD FIXING THE FEE SCHEDULE PURSUANT TO RCW 84.56.020.

WHEREAS, *RCW 84.56.020* provides that the county treasurer must be the receiver and collector of all taxes extended upon the tax rolls of the county, and also of all fines, forfeitures or penalties received by any person or officer for the use of his or her county. And whereas, *RCW 85.38.150* provides that a special district may fix rates and charges payable by owners or occupiers of real estate within the special district.

NOW THEREFORE IT IS HEREBY RESOLVED:

Section 1. That commencing April 1, 2014, the Black Lake Special District Governing Board shall deem taxes not paid on or before the thirtieth (30th) day of April delinquent and shall set the schedule for delinquent taxes as follows:

- a) 1% interest on delinquent taxes will be added the first of each month until such tax is paid, and
- b) A penalty of 3% of the full year amount of tax unpaid shall be assessed on the tax delinquent on June 1st of the year in which the tax is due, and
- c) An additional penalty of 8% shall be assessed on the amount of tax delinquent on December 1st the year in which the tax is due.

Section 2. That if appropriate statutes relating to due dates, penalties and interest for general property taxes are modified, it is agreed that the above schedule will be modified to be consistent.

ADOPTED by the Black Lake Special District Governance Board this 17th day of April, 2014.

Commissioner

Commissioner

Commissioner

ATTEST:

Craig Ottavelli