

# METHODS OF ANNEXATION IN CODE CITIES/TOWNS

Chapter 35A.14 RCW sets out the methods of annexation for code cities/towns.

Note that in counties subject to the Growth Management Act, annexation may only occur with an urban growth area (RCW 35A.14.005).

Noncontiguous property cannot be legally annexed, except when it is annexed for municipal purposes.

The various methods by which code cities/towns may annex territory are the following:

- Election Method, Initiated by 10 Percent Petition
- Election Method, Initiated by Resolution
- The Sixty Percent Petition Annexation Method
- Alternative Petition Annexation Method
- Annexation for Municipal Purposes
- Annexation of Federally Owned Areas
- Annexation of Unincorporated Islands
- Alternative Unincorporated Island-Interlocal Method of Annexation
- Interlocal Agreement Method
- Interlocal Agreement Annexation of Area Served by Fire District(s)
- Town Boundary Line Adjustments

## ELECTION METHOD, INITIATED BY 10 PERCENT PETITION

The annexation of contiguous, unincorporated territory may be initiated by a petition signed by voters living in the area to be annexed. If a county road separates a town from territory it proposes to annex, the road must also be annexed or the territory will not be contiguous. Noncontiguous property cannot be legally annexed, except when it is annexed for municipal purposes.

### **Contents of Petition** (RCW 35A.14.020)

The petition must:

- Comply with the technical rules for petitions in RCW 35A.01.040
- Call for an election to vote upon the annexation
- Describe the boundaries of the area proposed to be annexed
- State the number of voters residing in that area as nearly as possible
- State any provisions relating to the assumption of debt by the owners of property of the area proposed to be annexed and/or the simultaneous adoption of a proposed zoning regulation for the area to be annexed.

### **Contents of Petition** – Optional (RCW 35A.14.025)

The petition may also provide for the simultaneous creation of a community municipal corporation and for the election of community council members pursuant to RCW 35.14.010 - 060, or for the simultaneous inclusion of the annexed area into a named existing community municipal corporation. If the petition provides for the creation of a new community municipal corporation, it must also describe the boundaries of the proposed service area, state the number of voters residing in that area as nearly as possible, and ask for the election of community council members by the qualified voters residing in the service area.

### **Signing of the Petition (RCW 35A.14.025)**

The petition must be signed by qualified voters resident in the area proposed for annexation equal to 10 percent of the votes cast at the last state general election in that area. (RCW 35A.14.025 actually uses the term “elector,” rather than “voter.” A qualified elector, like a voter, is a person 18 years of age or over, a citizen of the United States, and a resident for at least 30 days. Washington Constitution, Art. VI, § 1. A qualified elector need not actually have registered to vote (AGLO 1974 No. 55). However, for practical reasons (such as for certifying the petition), “elector” in this statute should be treated as a “voter.”

### **Approval by Town Council**

- **Filing of Petition and Determination of Sufficiency** (RCW 35A.01.040, 35A.14.020). After filing of the petition with the appropriate town official, it must be transmitted within three (3) working days to the county auditor for a determination of sufficiency (RCW 35A.01.040). If there are sufficient valid signatures, the county auditor certifies the sufficiency of the petition to the town council.
- **Council Action** (RCW 35A.14.020). The council must pass a resolution within 60 days notifying the petitioners of its approval or rejection either by mail or by publishing a notice once a week for at least two weeks in one or more newspapers of general circulation in the town and in one or more newspapers of general circulation within the area proposed to be annexed. Council approval is a condition precedent to further proceedings on the petition. A formal public hearing is optional.
- **Additional Conditions to Annexation** (RCW 35A.14.020). The town council, in approving the annexation, may also require that any or all of these provisions be submitted to the voters:
  - Whether property in the area proposed for annexation will be assessed and taxed at the same rate and on the same basis as is property in the annexing town and will be required to assume all or any portion of existing town indebtedness.
  - Whether the town will require the simultaneous adoption of a proposed zoning regulation, if one has been approved and filed as provided in RCW 35A.14.330 and .340.

These questions, relating to the assumption of indebtedness and the adoption of zoning, may be submitted to the voters either separately or as a single proposition.

### **Petition Filed with County Legislative Authority and Applicable Review Board (RCW 35A.14.030, 35A.14.220)**

After town council approval, the petition is to be filed with the county legislative authority, along with a statement of the provisions, if any, on assumption of debt and/or the simultaneous adoption of a proposed zoning regulation. A copy of the petition and statement is also to be filed with the boundary review board, if one has been established, or otherwise with the county annexation review board for code cities, unless the annexation is exempt from review. In counties without a boundary review board, an annexation of less than 50 acres or less than \$2 million in assessed valuation is not subject to review (RCW 35A.14.220). (An area of less than 10 acres and less than \$2 million in assessed valuation need not be reviewed by the boundary review board if the chair of the board states in writing that review is not necessary (RCW 36.93.110).

Towns in counties that have a boundary review board and that propose to annex territory of a fire district and/or library district must provide notice to such district(s) of the proposed annexation simultaneously when notice of the proposed annexation is provided to the boundary review board (RCW 35A.14.801).

### **Limitations on Consideration of Conflicting Petitions and Resolutions**

After the town council has adopted a resolution proposing the annexation of territory, no territory included in the proposed annexation may be annexed by another city/town unless: the boundary review board or annexation review board modifies the annexation proposal and removes the territory; the boundary review board or annexation review board rejects the annexation; or the town council or the voters, as the case may be, reject the proposed annexation (RCW 35A.14.231).

If a town incorporation has been proposed by the filing of a petition with the county auditor under RCW 35.02.020, an existing town may still annex territory included within the proposed incorporation if, within 90 days of that filing, a resolution proposing the annexation of that territory is adopted. Territory that is ultimately annexed to a town will be withdrawn from the incorporation proposal (RCW 35.02.155).

If an annexation is proposed by resolution more than 90 days after the filing of an incorporation petition that includes territory proposed for annexation, the annexation must “be held in abeyance” and may not occur unless:

- (1) the boundary review board modifies the proposed incorporation to remove the territory
- (2) the boundary review board rejects the proposed incorporation and the proposed town has a population of less than 7,500; or
- (3) the voters reject the proposed incorporation (RCW 35.02.155).

### **Decision of Review Board** (RCW 35A.14.050, 36.93.150)

The review board, whether a boundary review board or county annexation review board, has the following options with respect to an annexation proposal:

- Approve the proposal as submitted;
- Modify the boundaries of the proposal and approve as modified (there are different limitations on boundary modification, depending upon the review board); or
- Disapprove the proposal.

If the review board disapproves the proposed annexation, no further action may be taken on the proposal and no other proposal for annexation of the same or substantially the same territory (as determined by the board) may be initiated or considered for 12 months.

### **Decision Filed with County Legislative Authority** (RCW 35A.14.050)

Upon review board approval (with or without modifications), the town council must indicate to the county auditor its preference for a special election date for submitting the proposal to the voters of the territory proposed to be annexed. The town council must indicate that preference at its next regular meeting, if that meeting is to be held within 30 days of its receipt of the review board decision, or at a special meeting to be held within that 30- day period. The county legislative authority must set the election date on the date indicated by the town.

### **Election on Annexation**

- **Date of Election** (RCW 35A.14.050, 29A.04.330). The special election on the proposed annexation must occur on one of the dates provided under RCW 29A.04.330 that is 60 or more days after the council’s preference is indicated to the county auditor. Special election dates available under RCW 29A.04.330 are:

- The second Tuesday in February;
- The fourth Tuesday in April;
- The day of the primary election; or
- The first Tuesday after the first Monday in November.

• **Conduct of Election** (RCW 35A.29.151). The election must comply with general election law (Title 29A RCW).

• **Voters’ Pamphlet** (RCW 29A.32.210 - 280). A code city/town may, at least 90 days before any primary or general election or at least 40 days before any special election, adopt an ordinance authorizing the publication and distribution of a local voters’ pamphlet to provide information on ballot measures, such as an annexation election (RCW 29A.32.210). At least 45 days before the publication of the pamphlet, the town must, for each ballot measure, formally appoint a committee to prepare arguments in favor of the measure and a committee to prepare arguments against the measure (RCW 29A.32.280). See RCW 29A.32.210 - 280 for the rules regarding voter pamphlets. A town planning to authorize publication of a voters’ pamphlet should consult with their county auditor or elections office regarding preparation of the pamphlet.

• **Cost of Election** (RCW 35A.14.020). The town is responsible for the cost of the election.

• **Notice of Election** (RCW 35A.14.070, 35A.14.025)

– The notice must be posted for at least two weeks prior to the election date in four public places within the area proposed to be annexed, and

– It must be published at least once a week for two weeks prior to the election in one or more newspapers of general circulation within the territory proposed to be annexed. One publication must also be from three to ten days prior to the election.

– The notice of election must:

- Describe the boundaries of the proposed annexation (as may have been modified by the review board);

- State the purpose of the election (as in the petition);

- Require voters to cast ballots containing, as the case may be, words equivalent to:

\_ For annexation \_ Against annexation; or

\_ For annexation and adoption of proposed zoning regulation \_ Against annexation and adoption of proposed zoning regulation; or

\_ For creation of a community municipal corporation \_ Against creation of a community municipal corporation; or

\_ For annexation and creation of community municipal corporation \_ Against annexation and creation of community municipal corporation; or

\_ For inclusion in [a named existing community municipal corporation \_ Against inclusion in [a named existing community municipal corporation]; or

\_ For annexation and inclusion in [a named existing community municipal corporation] \_ Against annexation and inclusion in [a named existing community municipal corporation]

If the creation of a community municipal corporation is included in the resolution or petition, the ballot language in the notice must provide for voting on candidates for positions on the community council.

If assumption of all or a portion of indebtedness is proposed, the notice and ballot must contain an appropriate, separate proposition for or against the assumption of the portion of indebtedness that the town requires to be assumed.

- The notice of the election must be in compliance with the requirements of RCW 29A.52.355.

### **Canvass of Election Returns (RCW 35A.14.080)**

• **Duties of County Canvassing Board** (RCW 35A.14.080). (See definition of “canvassing in RCW 29A.04.013.) On the Monday after the annexation election, the county canvassing board must:

- Canvass the returns; and
- Submit a “statement of canvass” to the county legislative authority.

• **Minimum Vote Required for Approval of Annexation** (RCW 35A.14.080, 35A.14.085):

- The proposition for or against annexation, or for or against adoption of the proposed zoning regulation, or for or against creation of a community municipal corporation (or any combination of these, as the case may be) may be approved by majority vote.
- A proposition for or against the assumption of all or any portion of indebtedness is approved by a 60 percent majority of those voting on the proposition, and the number of persons voting is not less than 40 percent of the total number of votes cast in the area at the last preceding general election.
- The annexation proposition may be submitted on the same ballot as the question to authorize an assumption of indebtedness. If the measures are combined, the annexation and assumption are approved only if the proposition is approved by a 60 percent majority of the voters voting and the turnout represents at least 40 percent of the total number of votes cast in the area at the last preceding general election. However, the town council may adopt a resolution accepting the annexation, but without the assumption of indebtedness, if the combined proposition is approved by a simple majority.

### **Duty of County Legislative Authority (RCW 35A.14.080)**

If the voters approve any of the propositions, the county legislative authority must:

- Enter in its minutes a finding to that effect;
- Transmit and file a certified copy of its minutes to the town clerk; and
- Transmit to the town clerk a certified abstract of the vote, showing:
  - The number who voted at the election;
  - The number of votes cast for and against the proposition; and
  - A statement of the number of votes cast in the area at the last preceding general election (if a proposition for assumption of indebtedness was voted on).

If a proposition for the creation of a community municipal corporation was submitted and approved, the abstract must include the number of votes cast for the candidates for community council positions. (Certificates of election are to be issued to the successful candidates. They are to assume office within 10 days after the election.)

### **Duty of City/Town Upon Receipt of Abstract of Vote (RCW 35A.14.090)**

The town clerk must transmit the certified copy of the finding of the county legislative authority to the town council at its next regular meeting or as soon thereafter as practicable.

The town council must then adopt ordinances providing for annexation, the adoption of the proposed zoning regulation, the assumption of indebtedness, and/or creation of a community municipal corporation, as is appropriate. If the voters rejected a proposition on assumption of indebtedness, the council may refuse to annex the territory.

### **Effective Date of Annexation** (RCW 35A.14.100)

The annexation and any propositions relating to zoning and assumption of indebtedness are effective on the date fixed in the annexation ordinance(s). RCW 35A.14.100 does not specify any date by which the annexation must be made effective. Note, however, that there are important timing issues as to when an annexation occurs with respect to when the town's property tax levy can be effective in the newly annexed area and with respect to receipt of state-shared revenues (see Financial Impacts).

### **Notice of Annexation**

- **Notice to State (OFM Certification)** (RCW 35A.14.700). The town must submit an annexation certificate and additional supporting documents to the state Office of Financial Management (OFM) within 30 days of the effective date of annexation specified in the annexation ordinance. See OFM's webpages on Certification of Annexations: Procedures and Annexation and municipal boundary changes.

OFM files the approved annexation certificates on a quarterly basis. Filing dates are the last working days of November, February, May, and August. Annexations are not approved and filed until all of OFM's requirements are met. Revenues may be lost as a result of problems in the certification process, because revenue distributions are not backdated.

- **Special Notice to County Treasurer and Assessor, Light and Power and Gas Distribution Businesses, and, Where Applicable, to Fire District and Library District** (RCW 35A.14.801).

At least 60 days before the effective date of the annexation, the town is required by RCW 35A.14.801 to notify the county treasurer and assessor and light and power and gas distribution businesses of the annexation. The notice must be by certified mail or electronic means and must include a list of annexed parcel numbers and street addresses.

If the town annexes territory within a fire district and/or library district (and the town has not been annexed to such districts), it is required to provide the same notification to such district or districts. The county treasurer is required to remit only those road taxes and, where applicable, fire district and library district taxes collected 60 or more days after receipt of the notification. Light and power businesses and gas distribution businesses are only required to remit to the town those utility taxes collected 60 days or more after receipt of the notice.

Towns in counties that do not have a boundary review board and that annex territory of a fire district or library district must provide notice to such district(s) of the town's "resolution" approving the annexation. (The statute, RCW 35A.14.801, uses the term "resolution," but the town action approving an annexation is in the form of an ordinance, so the notice should be of the ordinance approving the annexation.) The notice must be by certified mail within seven days of the resolution (i.e., ordinance) approving the annexation, and it must include a description of the annexed area.

- **Other Notice.** For information regarding the notice that should be given to the county, the Department of Revenue, and town departments.

Notice to Department of Revenue. Sales tax changes may take effect only on January 1, April 1, or July 1. The term "sales tax changes," for purposes of this legislation, includes changes resulting from annexation (RCW 82.14.055(4)). Local governments must provide notice to the Department of Revenue (DOR) at least 75 days

before the change takes place. RCW 82.14.055 does not specify what the “notice” to DOR must consist of, but a copy of the annexation ordinance would likely be necessary. DOR suggests e-mail notification followed-up by a mailed paper copy.

## **ELECTION METHOD, INITIATED BY RESOLUTION**

The annexation of contiguous, unincorporated territory may also be initiated by town council resolution. After the annexation is properly initiated by resolution, the election procedures under this method are identical to those used in the election method initiated by the 10 percent petition.

### **Legislative Determination (RCW 35A.14.015)**

Initially, the town council must determine that the best interests and general welfare of the town would be served by the annexation.

### **Contents of Resolution**

- **Mandatory Provisions (RCW 35A.14.015).** The resolution must:
  - Call for an election to be held to submit the annexation proposal to the voters in the territory proposed to be annexed;
  - Describe the boundaries of the area to be annexed;
  - State the number of voters in the area to be annexed as nearly as possible; and
  - State that the town will pay the cost of the election.

A formal public hearing is optional.

- **Optional Provisions (RCW 35A.14.015).**

The town council should also decide whether any of the following optional provisions will be included in the resolution:

- Requiring the voters in the area to vote on the assumption of all or any portion of existing town indebtedness.
- Requiring the simultaneous adoption of proposed zoning regulations, prepared under RCW 35A.14.340, upon approval of the annexation.
- Simultaneous inclusion of the area in a named existing community municipal corporation upon annexation. This proposition must be submitted to the voters as part of the annexation proposition, not separately (RCW 35.13.015).
- If there is no existing community municipal corporation, a community municipal corporation may be created simultaneously upon annexation, if the resolution calls for its creation and the election of community council members as provided in chapter 35.14 RCW (RCW 35A.14.025). This proposition may be submitted to the voters as part of the annexation proposition, or separately.

### **Filing of Resolution with County Legislative Authority and Applicable Review Board; Notice, where applicable, to Fire District and Library District (RCW 35A.14.015, 35A.14.801)**

A certified copy of the resolution is to be filed with:

- The legislative authority of the county in which the proposed annexation is located; and

- The boundary review board if one has been established; or
- If a boundary review board has not been established, with the county annexation review board for code cities, unless the annexation is not subject to review under RCW 35A.14.220 (i.e. less than 50 acres or less than \$2 million in assessed valuation) (RCW 35A.14.015).

Cities in counties that have a boundary review board and that propose to annex territory of a fire district and/ or library district must provide notice (i.e., copy of the resolution) to such district(s) of the proposed annexation simultaneously when a certified copy of the resolution is provided to the boundary review board (RCW 35A.14.801).

### **Limitations on Consideration of Conflicting Petitions and Resolutions** (RCW 35A.14.231, 35.02.155)

See Limitations on Consideration of Conflicting Petitions and Resolutions section in Election Method, Initiated by 10 Percent Petition.

### **Decision of Review Board** (RCW 35A.14.050)

The review board, whether a boundary review board or county annexation review board, has the following options with respect to an annexation proposal:

- Approve the proposal as submitted;
- Modify the boundaries of the proposal and approve as modified (there are different limitations on boundary modification, depending upon the review board; see Review Boards); or
- Disapprove the proposal. If the review board disapproves the proposal, no further action may be taken on the proposal and no other proposal for annexation of the same or substantially the same territory (as determined by the board) may be initiated or considered for 12 months.

### **Decisions Filed with County Legislative Authority** (RCW 35A.14.050)

Upon review board approval (with or without modification), the town council must indicate to the county auditor its preference for a special election date for submitting the proposal (with any modifications made by the review board) to the voters of the territory proposed to be annexed. The town council must indicate that preference at its next regular meeting, if that meeting is to be held within 30 days of its receipt of the review board decision, or at a special meeting to be held within that 30-day period. The county legislative authority must set the election date on the date indicated by the town.

### **Election on Annexation**

- **Date of Election** (RCW 35A.14.050, 29A.04.330). The special election on the proposed annexation must occur on one of the dates provided under RCW 29A.04.330 that is 60 or more days after the council's preference is indicated to the county auditor. Special election dates available under RCW 29A.04.330 are:
  - The second Tuesday in February;
  - The fourth Tuesday in April;
  - The day of the primary election; or
  - The first Tuesday after the first Monday in November.
- **Conduct of Election** (RCW 35A.29.151). The election must comply with general election law (Title 29A RCW).
- **Voters' Pamphlet** (RCW 29A.32.210 - 280). A code city/town may, at least 90 days before any primary or general election or at least 40 days before any special election, adopt an ordinance authorizing the publication and distribution of a local voters' pamphlet to provide information on ballot measures, such as an annexation

election (RCW 29A.32.210). At least 45 days before the publication of the pamphlet, the town must, for each ballot measure, formally appoint a committee to prepare arguments in favor of the measure and a committee to prepare arguments against the measure (RCW 29A.32.280). See RCW 29A.32.210 - 280 for the rules regarding voter pamphlets. A town planning to authorize publication of a voters' pamphlet should consult with their county auditor or elections office regarding preparation of the pamphlet.

- **Cost of Election** (RCW 35A.14.020). The town is responsible for the cost of the election.

- **Notice of Election** (RCW 35A.14.070, 35A.14.025)

- The notice must be posted for at least two weeks prior to the election date in four public places within the area proposed to be annexed, and

- It must be published at least once a week for two weeks prior to the election in one or more newspapers of general circulation within the territory proposed to be annexed. One publication must also be from three to ten days prior to the election.

- The notice of election must:

- Describe the boundaries of the proposed annexation (as may have been modified by the review board);

- State the purpose of the election (as in the petition);

- Require voters to cast ballots containing, as the case may be, words equivalent to:

- For annexation  Against annexation; or

- For annexation and adoption of proposed zoning regulation  Against annexation and adoption of proposed zoning regulation; or

- For creation of a community municipal corporation  Against creation of a community municipal corporation; or

- For annexation and creation of community municipal corporation  Against annexation and creation of community municipal corporation; or

- For inclusion in [a named existing community municipal corporation  Against inclusion in [a named existing community municipal corporation]; or

- For annexation and inclusion in [a named existing community municipal corporation]

- Against annexation and inclusion in [a named existing community municipal corporation]

If the creation of a community municipal corporation is included in the resolution or petition, the ballot language in the notice must provide for voting on candidates for positions on the community council.

If assumption of all or a portion of indebtedness is proposed, the notice and ballot must contain an appropriate, separate proposition for or against the assumption of the portion of indebtedness that the town requires to be assumed.

- The notice of the election must be in compliance with the requirements of RCW 29A.52.355.

### **Canvass of Election Returns (RCW 35A.14.080)**

- **Duties of County Canvassing Board** (RCW 35A.14.080). (See definition of "canvassing in RCW 29A.04.013.) On the Monday after the annexation election, the county canvassing board must:

- Canvass the returns; and
- Submit a “statement of canvass” to the county legislative authority.

• **Minimum Vote Required for Approval of Annexation** (RCW 35A.14.080, 35A.14.085):

- The proposition for or against annexation, or for or against adoption of the proposed zoning regulation, or for or against creation of a community municipal corporation (or any combination of these, as the case may be) may be approved by majority vote.
- A proposition for or against the assumption of all or any portion of indebtedness is approved by a 60 percent majority of those voting on the proposition, and the number of persons voting is not less than 40 percent of the total number of votes cast in the area at the last preceding general election.
- The annexation proposition may be submitted on the same ballot as the question to authorize an assumption of indebtedness. If the measures are combined, the annexation and assumption are approved only if the proposition is approved by a 60 percent majority of the voters voting and the turnout represents at least 40 percent of the total number of votes cast in the area at the last preceding general election. However, the town council may adopt a resolution accepting the annexation, but without the assumption of indebtedness, if the combined proposition is approved by a simple majority.

**Duty of County Legislative Authority** (RCW 35A.14.080)

If the voters approve any of the propositions, the county legislative authority must:

- Enter in its minutes a finding to that effect;
- Transmit and file a certified copy of its minutes to the town clerk; and
- Transmit to the town clerk a certified abstract of the vote, showing:
  - The number who voted at the election;
  - The number of votes cast for and against the proposition; and
  - A statement of the number of votes cast in the area at the last preceding general election (if a proposition for assumption of indebtedness was voted on).

If a proposition for the creation of a community municipal corporation was submitted and approved, the abstract must include the number of votes cast for the candidates for community council positions. (Certificates of election are to be issued to the successful candidates. They are to assume office within 10 days after the election.)

**Duty of Town Upon Receipt of Abstract of Vote** (RCW 35A.14.090)

The town clerk must transmit the certified copy of the finding of the county legislative authority to the town council at its next regular meeting or as soon thereafter as practicable.

The town council must then adopt ordinances providing for annexation, the adoption of the proposed zoning regulation, the assumption of indebtedness, and/or creation of a community municipal corporation, as is appropriate. If the voters rejected a proposition on assumption of indebtedness, the council may refuse to annex the territory.

**Effective Date of Annexation** (RCW 35A.14.100)

The annexation and any propositions relating to zoning and assumption of indebtedness are effective on the date fixed in the annexation ordinance(s). RCW 35A.14.100 does not specify any date by which the annexation must be made effective. Note, however, that there are important timing issues as to when an annexation occurs with respect to when

the town's property tax levy can be effective in the newly annexed area and with respect to receipt of state-shared revenues (see Financial Impacts).

## Notice of Annexation

- **Notice to State (OFM Certification)** (RCW 35A.14.700). The town must submit an annexation certificate and additional supporting documents to the state Office of Financial Management (OFM) within 30 days of the effective date of annexation specified in the annexation ordinance. See OFM's webpages on Certification of Annexations: Procedures and Annexation and municipal boundary changes.

OFM files the approved annexation certificates on a quarterly basis. Filing dates are the last working days of November, February, May, and August. Annexations are not approved and filed until all of OFM's requirements are met. Revenues may be lost as a result of problems in the certification process, because revenue distributions are not backdated.

- **Special Notice to County Treasurer and Assessor, Light and Power and Gas Distribution Businesses, and, Where Applicable, to Fire District and Library District** (RCW 35A.14.801).

At least 60 days before the effective date of the annexation, the town is required by RCW 35A.14.801 to notify the county treasurer and assessor and light and power and gas distribution businesses of the annexation. The notice must be by certified mail or electronic means and must include a list of annexed parcel numbers and street addresses.

If the town annexes territory within a fire district and/or library district (and the town has not been annexed to such districts), it is required to provide the same notification to such district or districts. The county treasurer is required to remit only those road taxes and, where applicable, fire district and library district taxes collected 60 or more days after receipt of the notification. Light and power businesses and gas distribution businesses are only required to remit to the town those utility taxes collected 60 days or more after receipt of the notice.

Towns in counties that do not have a boundary review board and that annex territory of a fire district or library district must provide notice to such district(s) of the town's "resolution" approving the annexation. (The statute, RCW 35A.14.801, uses the term "resolution," but the town action approving an annexation is in the form of an ordinance, so the notice should be of the ordinance approving the annexation.) The notice must be by certified mail within seven days of the resolution (i.e., ordinance) approving the annexation, and it must include a description of the annexed area.

- **Other Notice.** For information regarding the notice that should be given to the county, the Department of Revenue, and town departments.

Notice to Department of Revenue. Sales tax changes may take effect only on January 1, April 1, or July 1. The term "sales tax changes," for purposes of this legislation, includes changes resulting from annexation (RCW 82.14.055(4)). Local governments must provide notice to the Department of Revenue (DOR) at least 75 days before the change takes place. RCW 82.14.055 does not specify what the "notice" to DOR must consist of, but a copy of the annexation ordinance would likely be necessary. DOR suggests e-mail notification followed-up by a mailed paper copy.

## THE SIXTY PERCENT PETITION ANNEXATION METHOD

The most frequently used method of annexing unincorporated territory is by petition of the owners of at least 60 percent of the property value in the area, computed according to the assessed valuation of the property for general taxation purposes.