

### **Initiation of the 60 Percent Petition Annexation (RCW 35A.14.120)**

Prior to circulating a petition for annexation, the initiating party or parties (the owners of property representing not less than 10 percent of the assessed value of the property for which annexation is sought) must give written notice to the town council of their intention to commence annexation proceedings.

### **Meeting with Initiators on the Annexation Proposal (RCW 35A.14.120)**

The town council is to set a date (not later than 60 days after the filing of the notice) for a meeting with the initiating parties to determine:

- Whether the town will accept, reject, or geographically modify the proposed annexation;
- Whether it will require the simultaneous adoption of a proposed zoning regulation, if such a proposal has been prepared and filed (as provided for in RCW 35A.14.330 and 35A.14.340); and
- Whether it will require the assumption of all or any portion of existing town indebtedness by the area to be annexed.

If the legislative body requires the adoption of a proposed zoning regulation and/or the assumption of all or any portion of indebtedness as conditions to annexation, it is to record this action in its minutes. Council acceptance of the proposed annexation is a condition precedent to circulation of the petition. There is no appeal from the council decision.

### **Contents of Petition (RCW 35A.14.120)**

If the town council accepts the initial annexation proposal, the petition may be drafted and circulated. The petition must:

- Describe the property according to government legal subdivisions or legal plats.
- Be accompanied by a map that outlines the boundaries of the property sought to be annexed.
- If the council has required the assumption of all or any portion of town indebtedness and/or the adoption of a proposed zoning regulation for the area to be annexed, set forth these facts clearly, together with a quotation of the minute entry of that requirement.

Be signed by the owners of not less than 60 percent of the assessed value of the property for which annexation is petitioned. "Owners" eligible to sign are defined in RCW 35A.01.040(9)(a) through (e). (Although the statute refers to subsections "(a)-(d)", it is assumed that reference was intended to be made to subsections "(a)-(e).")

- Comply with the rules for petitions in RCW 35A.01.040 (RCW 35A.14.130).

### **Filing of Petition; Determination of Sufficiency**

The petition is to be filed with the town council (RCW 35A.14.120). Although there is no time limit specified in the annexation statutes as to when a petition need be filed with the council after it has begun circulating for signatures, the signatures on a petition are valid only if signed no later than six months prior to the filing date. Any signatures older than six months are to be stricken from the petition by the officer certifying petition sufficiency (RCW 35A.01.040(8)).

The petition must be certified as sufficient (i.e., as having valid signatures representing the required 60 percent of property value). Within three working days of the filing of the petition, the officer with whom the petition is filed must transmit the petition to the county assessor, who makes the determination of the sufficiency of the petition. The county officer whose duty it is to determine petition sufficiency must file with the officer receiving the petition for filing a certificate stating the date the determination of sufficiency was begun. The officer determining petition sufficiency must do so "with reasonable promptness" (RCW 35A.01.040(4)).

## **Hearing on Petition (RCW 35A.14.130)**

When a legally sufficient petition is filed, the town council may consider it and:

- Fix a date for a public hearing, and
- Provide notice specifying the time and place of the hearing and inviting interested persons to appear and voice approval or disapproval of the annexation. The notice is to be:
  - Published in one or more issues of a newspaper of general circulation in the town; and
  - Posted in three public places within the territory proposed for annexation.

There are no statutory requirements concerning the actual hearing, other than to give proponents and opponents an opportunity to speak.

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

### **Annexation petition.**

After an annexation petition has been filed with the town, no territory included in the proposed annexation may be annexed by another city/town or town unless:

- (1) the boundary review board or annexation review board modifies the annexation proposal and removes the territory;
- (2) the boundary review board or annexation review board rejects the annexation; or
- (3) the town council or the voters, as the case may be, reject the proposed annexation (RCW 35A.14.231).

This rule does not prevent a town, after an annexation petition has been filed with it, from considering a different annexation proposal embracing some of the same territory.

### **Incorporation petition.**

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 petition proposing the annexation of that territory is filed. 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 petition 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 proposed for annexation;
- (2) the boundary review board rejects the proposed incorporation and the proposed city/town has a population of less than 7500; or
- (3) the voters reject the proposed incorporation (RCW 35.02.155).

## **Decision (RCW 35A.14.140)**

### **• Cities in Counties without Boundary Review Boards.**

Following the hearing (though not necessarily immediately), the town council decides whether to approve the annexation. If it decides to approve, it must enact an ordinance to annex the territory (RCW 35A.14.140). It may annex all or any portion of the area proposed for annexation, but may not include any property not described in

the annexation petition. *Id.* The county annexation review board does not review annexations under the 60 percent petition method (RCW 35A.14.220).

- **Cities in Counties Having Boundary Review Boards.**

Since a code town in a county with a boundary review board may not annex territory without prior board approval (unless the board determines, for certain proposals, that review is not necessary, or the board's jurisdiction is not invoked), an annexation ordinance passed following a hearing but before board review cannot yet be effective. Consequently, cities in counties requiring action by a boundary review board, when they have not previously received review board approval, often first pass a motion or resolution of intent to annex. After review board approval, the formal ordinance is adopted.

- **Conflict between RCW 35A.14.140 and Boundary Review Board Statutes.**

An area where the boundary review board statutes and the annexation statutes present a conflict concerns the ability of the town council, under RCW 35A.14.140, to pass an ordinance annexing "all or any portion of the proposed area" but not "any property not described in the petition." Under RCW 36.93.150(2), the boundary review board may add or delete territory from a proposed annexation (as long as the amount of territory added does not exceed 100 percent of the original proposal and as long as the board holds a separate public hearing on the increase), and, under RCW 36.93.155, a town may not approve an annexation other than that which receives board approval. Thus, if the board adds territory to that included in the petition, one statute says a town may not annex property not included in the petition, and another says that the town must annex, if at all, all the territory that the board approved for annexation, which, in this circumstance, would be more than was included in the petition. MRSC is not aware of a city/town having confronted this type of situation, but it could occur.

## **Review by Review Board**

- **Boundary Review Board (RCW 36.93.090, .100).**

If a boundary review board has been established within the county, the annexation initiators must file a "notice of intention" with the board within 180 days of when the annexation is proposed. For purposes of petition annexations, an annexation is "proposed" when the annexation petition is filed with the town.

If the proposal is to annex territory of a fire district and/or library district, the town 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.

The board may assume jurisdiction over the annexation if, within 45 days of filing the notice of intention, a request for review is made by:

- The town to which the annexation is proposed, the county within which the annexation is proposed, or any other affected governmental unit; or
- Petition of registered voters or property owners. If jurisdiction is not invoked within 45 days, the proposed annexation is deemed approved. The board must act within 120 days of the review request, unless the board and the annexation initiators agree to an extension. If no decision is made within 120 days and no extension is granted, the proposal is deemed approved. For more information, see Review Boards.

- **County Annexation Review Board for Code Cities (RCW 35A.14.220).**

The county annexation review board for code cities/towns does not review annexations under the 60 percent petition method.

## **Effective Date of Annexation** (RCW 35A.14.150)

The annexation, together with any provision relating to application of a proposed zoning regulation, is effective on the date fixed in the annexation ordinance. The relevant statute, RCW 35A.14.150, 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, sales tax, and, if applicable, sales tax equalization payments (see Financial Impacts).

## **Notice of Annexation** (RCW 35A.14.150, 35A.14.801, 84.09.030)

- **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.

## **ALTERNATIVE PETITION ANNEXATION METHOD**

Annexation petitions under this new method are to be signed both by property owners and by voters.

### **Initiation/Notice of Intention (RCW 35A.14.420)**

An annexation under this method is initiated by written notice to the town council of an “intention to commence annexation proceedings” signed by owners of not less than 10 percent of the acreage of this area.

### **Meeting with Initiators/Initial Decision by Town Council (RCW 35A.14.420)**

The town council must set a date for a meeting with the initiating parties, which may occur no later than 60 days after the filing of notice of intention, to determine whether the council will:

- Accept the annexation as proposed;
- Geographically modify the proposed annexation (and accept the proposed annexation as modified); or
- Reject the annexation.

The decision of the council whether to “accept” the proposed annexation is entirely within the council’s discretion. By accepting a proposed annexation, the council is not committing itself to ultimately annexing the territory proposed when a sufficient petition is presented to it. The decision to accept merely allows the annexation to go forward procedurally. If the council rejects the proposed annexation, the initiating parties have no right of appeal.

If the council accepts the annexation, it must also decide:

- Whether it will require the simultaneous adoption of a proposed zoning regulation, and
- Whether it will require the assumption of all or any portion of existing town indebtedness by the area to be annexed.

If the council decides to require either or both of the above, that decision must be reflected in the meeting minutes.

### **Petition Requirements (RCW 35A.14.420)**

If the town council accepts the initial annexation proposal, the initiating parties may draft and circulate a petition for signatures. The petition for annexation must:

- Be in writing and be addressed to the town council;
- Contain a legal description of the property;
- Be accompanied by a drawing that outlines the boundaries of the area proposed for annexation;
- If the town council is requiring the assumption of all or any portion of town indebtedness and/or the adoption of a comprehensive plan or proposed zoning regulation for the area to be annexed, state those facts, along with a quotation from the meeting minutes where the council imposed such requirements;
- Be signed by:
  - Owners of a majority of the acreage of the area proposed for annexation; and
  - A majority of the registered voters residing in the area proposed for annexation; but, if there are no residents in the area proposed for annexation or no registered voters, by the owners of a majority of the acreage of the area. (For school district property, the petition is to be signed by the district board of directors.)
- Comply with the rules for petitions in RCW 35A.01.040; and

- Be filed with the town council.

### **Filing of Petition; Determination of Sufficiency**

The petition is to be filed with the town council (RCW 35A.14.120). Although there is no time limit specified in the annexation statutes as to when a petition need be filed with the council after it has begun circulating for signatures, the signatures on a petition are valid only if signed no later than six months prior to the filing date. Any signatures older than six months are to be stricken from the petition by the officer certifying petition sufficiency (RCW 35A.01.040(8)).

The petition must be certified as sufficient (i.e., as having valid signatures representing the required 60 percent of property value). Within three working days of the filing of the petition, the officer with whom the petition is filed must transmit the petition to the county assessor, who makes the determination of the sufficiency of the petition. The county officer whose duty it is to determine petition sufficiency must file with the officer receiving the petition for filing a certificate stating the date the determination of sufficiency was begun. The officer determining petition sufficiency must do so “with reasonable promptness” (RCW 35A.01.040(4)).

### **Hearing on Petition (RCW 35A.14.130)**

When a legally sufficient petition is filed, the town council may consider it and:

- Fix a date for a public hearing, and
- Provide notice specifying the time and place of the hearing and inviting interested persons to appear and voice approval or disapproval of the annexation. The notice is to be:
  - Published in one or more issues of a newspaper of general circulation in the town; and
  - Posted in three public places within the territory proposed for annexation.

There are no statutory requirements concerning the actual hearing, other than to give proponents and opponents an opportunity to speak.

### **Notice of Hearing (RCW35A.14.430)**

When a petition for annexation is filed with the legislative body of a code city/town, that meets the requirements of RCW **35A.01.040** and **35A.14.420**, the legislative body may entertain the same, fix a date for a public hearing thereon and cause notice of the hearing to be published in one or more issues of a newspaper of general circulation in the town. The notice shall also be posted in three public places within the territory proposed for annexation, and shall specify the time and place of hearing and invite interested persons to appear and voice approval or disapproval of the annexation.

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

#### **Annexation petition.**

After an annexation petition has been filed with the town, no territory included in the proposed annexation may be annexed by another city or town unless:

- (1) the boundary review board or annexation review board modifies the annexation proposal and removes the territory;
- (2) the boundary review board or annexation review board rejects the annexation; or
- (3) the town council or the voters, as the case may be, reject the proposed annexation (RCW 35A.14.231).

This rule does not prevent a town, after an annexation petition has been filed with it, from considering a different annexation proposal embracing some of the same territory.

## **Incorporation petition.**

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- (3) the voters reject the proposed incorporation (RCW 35.02.155).

## **Decision (RCW 35A.14.140)**

### **• Cities in Counties without Boundary Review Boards.**

Following the hearing (though not necessarily immediately), the town council decides whether to approve the annexation. If it decides to approve, it must enact an ordinance to annex the territory (RCW 35A.14.140). It may annex all or any portion of the area proposed for annexation, but may not include any property not described in the annexation petition. *Id.* The county annexation review board does not review annexations under the 60 percent petition method (RCW 35A.14.220).

### **• Cities in Counties Having Boundary Review Boards.**

Since a code town in a county with a boundary review board may not annex territory without prior board approval (unless the board determines, for certain proposals, that review is not necessary, or the board’s jurisdiction is not invoked), an annexation ordinance passed following a hearing but before board review cannot yet be effective. Consequently, cities in counties requiring action by a boundary review board, when they have not previously received review board approval, often first pass a motion or resolution of intent to annex. After review board approval, the formal ordinance is adopted.

### **• Conflict between RCW 35A.14.140 and Boundary Review Board Statutes.**

An area where the boundary review board statutes and the annexation statutes present a conflict concerns the ability of the town council, under RCW 35A.14.140, to pass an ordinance annexing “all or any portion of the proposed area” but not “any property not described in the petition.” Under RCW 36.93.150(2), the boundary review board may add or delete territory from a proposed annexation (as long as the amount of territory added does not exceed 100 percent of the original proposal and as long as the board holds a separate public hearing on the increase), and, under RCW 36.93.155, a town may not approve an annexation other than that which receives board approval. Thus, if the board adds territory to that included in the petition, one statute says a town may not annex property not included in the petition, and another says that the town must annex, if at all, all the territory that the board approved for annexation, which, in this circumstance, would be more than was included in the petition. MRSC is not aware of a city/town having confronted this type of situation, but it could occur.

## **Review by Review Board**

- **Boundary Review Board (RCW 36.93.090, .100).**

If a boundary review board has been established within the county, the annexation initiators must file a “notice of intention” with the board within 180 days of when the annexation is proposed. For purposes of petition annexations, an annexation is “proposed” when the annexation petition is filed with the town.

If the proposal is to annex territory of a fire district and/or library district, the town 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.

The board may assume jurisdiction over the annexation if, within 45 days of filing the notice of intention, a request for review is made by:

- The town to which the annexation is proposed, the county within which the annexation is proposed, or any other affected governmental unit; or
- Petition of registered voters or property owners. If jurisdiction is not invoked within 45 days, the proposed annexation is deemed approved. The board must act within 120 days of the review request, unless the board and the annexation initiators agree to an extension. If no decision is made within 120 days and no extension is granted, the proposal is deemed approved. For more information, see Review Boards.

• **County Annexation Review Board for Code Cities** (RCW 35A.14.220).

The county annexation review board for code cities/towns does not review annexations under the 60 percent petition method.

**Ordinance providing for Annexation** (RCW35A.14.440)

Following the hearing, if the legislative body determines to effect the annexation, they shall do so by ordinance. Subject to RCW **35A.14.410**, the ordinance may annex all or any portion of the proposed area but may not include in the annexation any property not described in the petition. Upon passage of the annexation ordinance, a certified copy shall be filed with the board of county commissioners of the county in which the annexed property is located.

**Effective Date of Annexation** (RCW 35A.14.450)

Upon the date fixed in the ordinance of annexation, the area annexed shall become part of the town. All property within the annexed territory shall, if the annexation petition so provided, be assessed and taxed at the same rate and on the same basis as the property of the annexing code town is assessed and taxed to pay for the portion of any then-outstanding indebtedness of the town to which the area is annexed, which indebtedness has been approved by the voters, contracted for, or incurred before, or existing at, the date of annexation and that the town has required to be assumed. If the annexation petition so provided, all property in the annexed area shall be subject to and a part of the proposed zoning regulation as prepared and filed as provided for in RCW **35A.14.330** and **35A.14.340**.

**Notice of Annexation** (RCW 35A.14.150, 35A.14.801, 84.09.030)

- **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.

## **ANNEXATION FOR MUNICIPAL PURPOSES**

A code city/town may, by majority vote of the council and passage of an ordinance, annex territory outside its limits – contiguous or noncontiguous – for any "municipal purpose," *if* the territory is owned by the town.

Review by the boundary review board or by the county annexation review board for code cities/towns is not necessary *if* the property being annexed for municipal purpose is contiguous to the town (RCW 35A.14.220 and 36.93.090).

### **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.

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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.

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## ANNEXATION OF FEDERALLY-OWNED AREAS

A code city/town may annex any contiguous, unincorporated area within four miles of its corporate limits by either

(1) an ordinance acknowledging an agreement with the federal government to annex federal government land or

(2) an ordinance accepting a gift, grant, or lease from the U.S. government of the right to occupy, control, improve, or sublet it for commercial, manufacturing, or industrial purposes (RCW 35A.14.310). (MRSC does not know how an area can be both contiguous and up to four miles from the town limits. Because the "four miles" language is specific, the term "contiguous" here should be ignored.)

### Annexations Pursuant to a Gift, Grant or Lease

- **The Annexation Ordinance** (RCW 35A.14.320). When annexing such territory, a town may in its annexation ordinance:
  - Include such tidelands and shorelands as may be necessary or convenient for the use of the gift, grant, or lease, and
  - Accept the terms and conditions attached to the gift, grant, or lease.
- **Authority Over Annexed Territory** (RCW 35A.14.320). The town may:

- Survey, subdivide, and plat the property into lots, blocks, or tracts and lay out, reserve for public use, and improve streets, roads, alleys, slips, and other public places;
- Grant or sublet any lot, block, or tract for commercial, manufacturing, or industrial purposes and reserve, receive, and collect rents; and
- Expend rents received from the property to make and maintain public improvements in the area, and transfer any surplus remaining at the end of any fiscal year to the town current expense fund.

### **Review by Review Board**

When a boundary review board has been established in the county, a notice of intent to annex must be filed with it. See procedures outlined in [The Statutory Boundary Review Board](#). Review by the county annexation review board for code cities/towns is not required in counties without a boundary review board ([RCW 35A.14.220](#)).

### **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