RCW 82.02.070  Impact fees—Retained in special accounts—
Limitations on use—Administrative appeals.  (1) Impact fee receipts
shall be earmarked specifically and retained in special interest-
bearing accounts. Separate accounts shall be established for each type
of public facility for which impact fees are collected. All interest
shall be retained in the account and expended for the purpose or
purposes for which the impact fees were imposed. Annually, each
county, city, or town imposing impact fees shall provide a report on
each impact fee account showing the source and amount of all moneys
collected, earned, or received and system improvements that were
financed in whole or in part by impact fees.
(2) Impact fees for system improvements shall be expended only in
conformance with the capital facilities plan element of the
comprehensive plan.
(3)(a) Except as provided otherwise by (b) of this subsection,
impact fees shall be expended or encumbered for a permissible use
within ten years of receipt, unless there exists an extraordinary and
compelling reason for fees to be held longer than ten years. Such
extraordinary or compelling reasons shall be identified in written
findings by the governing body of the county, city, or town.
(b) School impact fees must be expended or encumbered for a
permissible use within ten years of receipt, unless there exists an
extraordinary and compelling reason for fees to be held longer than
ten years. Such extraordinary or compelling reasons shall be
identified in written findings by the governing body of the county,
city, or town.
(4) Impact fees may be paid under protest in order to obtain a
permit or other approval of development activity.
(5) Each county, city, or town that imposes impact fees shall
provide for an administrative appeals process for the appeal of an
impact fee; the process may follow the appeal process for the
underlying development approval or the county, city, or town may
establish a separate appeals process. The impact fee may be modified
upon a determination that it is proper to do so based on principles of
fairness. The county, city, or town may provide for the resolution of
disputes regarding impact fees by arbitration.  [2011 c 353 § 8; 2009
c 263 § 1; 1990 1st ex.s. c 17 § 46.]

Intent—2011 c 353: See note following RCW 36.70A.130.

Severability—Part, section headings not law—1990 1st ex.s. c 17:
See RCW 36.70A.900 and 36.70A.901.