

### 3.

## ACCOUNTING

### 3.6 Revenues

#### 3.6.5 Diversion of County Road Property Tax

3.6.5.10 RCW [36.33.220](#) authorizes the legislative authority of a county to divert any portion of the county road property taxes to provide services in the unincorporated area of the county. RCW [36.82.040](#) requires that so diverted taxes be placed in a separate and identifiable account within the county's general (current expense) fund.

3.6.5.20 To assist compliance with the provisions of these statutes, the following procedures are prescribed:

- a. The county road property taxes diverted to the general (current expense) fund should be presented in the budget of the general (current expense) fund as an estimated revenue. They should be clearly separated from the estimated revenues budgeted from regular property taxes.
- b. The moneys received for diverted county road taxes should be receipted directly into the general (current expense) fund and credited to the revenue account 3112000, *Diverted County Road Property Tax*. That portion of the county road property taxes designated for diversion should not be levied for the road fund and then transferred to the general (current expense) fund.
- c. Those counties which divert any portion of the county road taxes should develop accounting procedures that document that the diverted county road property taxes were used to provide services in the unincorporated area of the county.