



**CITY OF NAPAVINE PLANNING COMMISSION MEETING**  
**Monday – November 28, 2022 – 6:00 PM**

Deborah Graham,  
*Position 1*

Amy Hollinger  
*Position 2*

Arnold Haberstroh,  
*Position 3*

Amy Morris  
*Position 4*

Scott Collins  
*Position 5*

Bryan Morris  
PW/CD Director

- I. PLEDGE OF ALLEGIANCE**
- II. CALL TO ORDER**
- III. ROLL CALL**
- IV. APPROVAL OF AGENDA – As Presented**
- V. APPROVAL OF MINUTES**
  - 1) Planning Commission Meeting – October 17, 2022**
- VI. OLD BUSINESS**
  - 1) Transportation Benefit District Funding Authority Information**
- VII. CONSIDERATION**
- VIII. CITIZEN COMMENT**
- IX. GOOD OF THE ORDER**
- X. ADJOURNMENT**

**Planning Commission Meeting is held in person and via  
Teleconference.**

**Teleconference Information**

**Dial-in number (US): (720) 740-9753**

**Access code: 8460198**

**To join the online meeting:**

**<https://join.freeconferencecall.com/rdenham8>**

**City of Napavine**  
407 Birch Ave SW  
P O Box 810  
Napavine, WA 98565  
360-262-3547

**City Website**  
[www.cityofnapavine.com](http://www.cityofnapavine.com)



**NAPAVINE PLANNING COMMISSION MINUTES**  
**October 17, 2022 6:00 P.M.**  
**Napavine City Hall, 407 Birch Ave SW, Napavine, WA**

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**PLEDGE OF ALLEGIANCE:**

**CALL TO ORDER:**

**Commissioner Graham** opened the regular planning commission meeting to order at 6:00 pm.

**ROLL CALL:**

Planning Commission present: **All Present**

**APPROVAL OF AGENDA – As presented:**

**Commissioner Haberstroh moved to approve the agenda as presented, seconded by Commissioner Hollinger.**

**Vote on motion 4 aye, 0 nay.**

**APPROVAL OF MINUTES:**

**Commissioner Collins motioned to approve minutes from the Planning Commission Meeting on October 3, 2022, seconded by Commissioner Morris. Vote on motion 4 aye and 0 nay.**

**OLD BUSINESS:**

**Transportation Benefit District Funding Authority Information**

**Director Morris** provided Planning Commission more information regarding the Transportation Benefit District Funding Authority. There is too much red tape for the city to have certain districts vs. having the whole city be the district. Planning Commission requested sales tax revenue from the year prior to see if it would be worth the time and money to proceed further. The benefit of the entire city would be you could use the improvement funds for the entire city, not just a certain area. **Commissioner Hollinger motioned to table, seconded by Commissioner Morris. Vote on motion 4 aye, 0 nay.**

**CONSIDERATION:**

**107 Hamilton Road – Proposed Repair Shop Bathroom**

Director Morris stated that the property owner is proposing to build a truck repair shop but use the bathrooms from the Pacific Pride. If that is denied, he would like to run the water/sewer from the existing utilities from Pacific Pride. Planning Commission stated that is technically the same thing. but the code states every business should have its own connection. Since water and sewer is there, they should have their own connection.

**ADJOURNMENT** 6:50 pm

**Commissioner Morris** motioned to adjourn, seconded by **Commissioner Hollinger**. Vote 4 ayes, 0 nays.

*These minutes are not verbatim. If so desired, a recording of this meeting is available online at <https://fccdl.in/Vjic3HF6mr>.*

**Respectfully submitted,**

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Bryan Morris, Community Development/Public Works Director

Planning Commission Chairperson

**SALES AND USE TAX INFO**

	Sale	Collected	\$'s Received	0.10%
Dec-21	14,396,892.22	61,222.34	<b>\$60,696.82</b>	
Nov-21	10,776,946.49	45,862.22	<b>\$45,428.62</b>	
Oct-21	12,711,225.98	54,180.50	<b>\$53,735.51</b>	
Sep-21	11,612,534.62	49,376.46	<b>\$48,905.33</b>	
Aug-21	12,022,014.73	51,118.56	<b>\$50,617.94</b>	
Jul-21	8,429,016.89	35,858.88	<b>\$35,500.29</b>	
Jun-21	10,541,529.80	44,738.27	<b>\$44,290.89</b>	
May-21	11,557,207.37	49,050.77	<b>\$48,560.26</b>	
Apr-21	8,142,884.97	34,608.34	<b>\$34,312.94</b>	
Mar-21	7,979,578.99	33,924.89	<b>\$33,623.34</b>	
Feb-21	9,142,445.04	38,948.85	<b>\$38,593.53</b>	
Jan-21	8,947,979.45	38,144.16	<b>\$37,820.57</b>	
<b>Total</b>	<b>126,260,256.55</b>	<b>537,034.24</b>	<b>\$532,086.04</b>	<b>\$63,130.13</b>
	<b>63130128.27</b>			

**From:** [Katie Williams](#)  
**To:** [Bryan Morris](#)  
**Subject:** FW: Imposing a TBD Sales Tax  
**Date:** Tuesday, October 11, 2022 1:15:00 PM

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**From:** Eric J. Lowell <elowell@mrsc.org>  
**Sent:** Tuesday, October 11, 2022 12:51 PM  
**To:** Katie Williams <kwilliams@cityofnapavine.com>  
**Subject:** RE: Imposing a TBD Sales Tax

**CAUTION:** External Email

Katie,

Your inquiry has definitely been an interesting one to research. Here's what I know:

RCW [36.73.065](#)(1) states that "taxes, fees, charges, and tolls may not be imposed by a district without approval of a majority of the voters in the district voting on a proposition at a general or special election." Businesses are not voters. Individual citizens are voters, and they vote on items based on where they live. Voters typically do not live in their place of business. If the boundaries of the TBD that Napavine wants to form is only comprised of businesses, then there wouldn't be any voters in the district to vote on any a sales tax (or vehicle tabs if the city wanted that option).

RCW [36.73.065](#)(4)(a) states "*A district that includes all the territory within the boundaries of the jurisdiction*, or jurisdictions, establishing the district may impose by a majority vote of the governing board of the district the following fees, taxes, and charges:

- (i) Up to \$20 of the vehicle fee authorized in RCW [82.80.140](#);
- (ii) Up to \$40 of the vehicle fee authorized in RCW [82.80.140](#) if a vehicle fee of \$20 has been imposed for at least 24 months;
- (iii) Up to \$50 of the vehicle fee authorized in RCW [82.80.140](#) if a vehicle fee of forty dollars has been imposed for at least 24 months and a district has met the requirements of subsection (6) of this section;
- (iv) A fee or charge in accordance with RCW [36.73.120](#); or
- (v) Up to one-tenth of one percent of the sales and use tax in accordance with RCW [82.14.0455](#).

This would also mean that because the TBD does not include the entire city, it would not be able to councilmanically impose any of the taxes or fees listed above.

Having a TBD that does not encompass the entire city also would also have other requirements. In such cases the TBD would have to be a separate entity from the city, with separate meetings, and also would need to file a separate annual financial report with the SAO.

A TBD sales tax or vehicle fee could only be implemented once a TBD has been formed, not beforehand. For new sales taxes, here are important deadlines:

<b>Election</b>	<b>Filing Deadline</b>	<b>Sales Tax Effective Date</b>
February	Early/mid-December	July 1 of election year
April	Late February	January 1 of next year
August	Early/mid-May	January 1 of next year
November	Date of August Primary	April 1 of next year

I would definitely encourage you to discuss this matter with your city attorney and get their guidance as well.

Let me know if you have further questions concerning this inquiry.

Regards,

Eric

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**From:** Katie Williams <[kwilliams@cityofnapavine.com](mailto:kwilliams@cityofnapavine.com)>

**Sent:** Tuesday, October 11, 2022 9:00 AM

**To:** Eric J. Lowell <[elowell@mrsc.org](mailto:elowell@mrsc.org)>

**Subject:** RE: Imposing a TBD Sales Tax

Eric,

Thank you for the email. I have additional questions.

Do the property owners within the proposed district vote to implement the TBD, or the businesses owners? The area we are wanting to implement the TBD is all commercial businesses with no residential housing.

Second question, is there a timeline on implementation? From the research we have gathered, timing is crucial. Planning Commission was wondering if its something we could get all ready to go, and even if it's a year or two down the road, implement? I am leaning towards no for this question, but I need to provide some feedback to Planning Commission.

Thank you,

*Katie Williams  
Community Development/Public Works  
Executive Assistant  
City of Napavine  
(360) 262-9344  
(360) 262-9199-fax*

*Disclaimer: Public documents and records are available to the public as provided under the Washington State Public Records Act (RCW 42.56). This e-mail may be considered subject to the*

*Public Records Act and may be disclosed to a third-party requestor.*

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**From:** Eric J. Lowell <[elowell@mrsc.org](mailto:elowell@mrsc.org)>  
**Sent:** Tuesday, October 4, 2022 9:08 AM  
**To:** Katie Williams <[kwilliams@cityofnapavine.com](mailto:kwilliams@cityofnapavine.com)>  
**Subject:** RE: Imposing a TBD Sales Tax

**CAUTION:** External Email

Katie,

Good morning. Nice chatting with you yesterday. Here is the response to your inquiry:  
INQUIRY: If the City Council wanted to implement a Transportation Benefit District Tax for a certain area of the city, not the whole city, does that still need to be voted on during the election cycle?

RESPONSE: RCW [82.14.0455](#)(1) states the TBD sales tax will be collected “upon the occurrence of any taxable event within the boundaries of the district.” This would mean that the tax would be for the entirety of the TBD and could not be for a smaller area within the district.

ESSB 5974 passed this last legislative session and increased the TBD sales tax amount allowed to be imposed from 0.2% to 0.3%. Of that 0.3%, a council is allowed to impose 0.1% of the tax via ordinance without a vote of the citizens in the TBD. The remaining 0.2% still requires a vote of the citizens of the TBD. This information can be found in the [Final Bill Report for ESSB 5974](#) beginning at the very bottom of page 9.

Let me know if you have further questions regarding this inquiry.

Regards,

**Eric Lowell** (He/She/They)

Finance Consultant

206.625.1300 x105

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# Transportation Benefit Districts

This page provides a general overview of transportation benefit districts (TBDs) in Washington State, including formation procedures, assumption of powers, revenue sources, reporting requirements, and sample documents.

**New legislation:** Effective July 1, 2022, [Sec. 406-407 of ESSB 5974](#) increases the maximum transportation benefit district (TBD) sales tax authority from 0.2% to 0.3% and authorizes indefinite renewals of up to 10 years with voter approval.

In addition, for TBDs that include all of the territory within the boundaries of the jurisdiction(s) that established the TBD, the legislation authorizes the governing board to impose 0.1% of the sales tax councilmanically (without voter approval) up to 10 years at a time. We will update this page soon to reflect this new legislation.

Below is an example of this new authority:

- **Battle Ground Ordinance No. 22-05 (2022)** – Imposing a councilmanic 0.1% TBD sales tax up to 10 years and stating intent to place a ballot measure before the voters for an additional 0.2% in November 2024. (City did not have a TBD sales tax previously.)

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## Overview

[Chapter 36.73 RCW](#) authorizes cities (see also [RCW 35.21.225](#)) and counties to form transportation benefit districts (TBDs), quasi-municipal corporations and independent taxing districts that can raise revenue for specific transportation projects, usually through vehicle license fees or sales taxes.

Transportation benefit district revenue may be used for transportation improvements included in a local, regional, or state transportation plan ([RCW 36.73.015\(6\)](#)). Improvements can range from roads and transit service to sidewalks and transportation demand management. Construction, maintenance, and operation costs are eligible.

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## List of TBDs

As of July 2022, MRSC is aware of more than 110 cities and towns in Washington that have established TBDs, many of which are funded by sales taxes or vehicle license fees as described below.

MRSC is only aware of five counties that have established a TBD. One of those (a partial-county TBD serving the Point Roberts peninsula) relies on the border area fuel tax, while the rest are unfunded.

For the complete list of TBDs that MRSC is aware of, download the following file:

- [List of transportation benefit districts \(Excel\)](#) – Includes funding information for each TBD, as well as when it was formed and whether its powers have been assumed. Information can be sorted and filtered.
- 

## Formation

Any city or county may form a TBD by ordinance, following a public hearing, if it finds that the action is in the public interest ([RCW 36.73.050](#)). The establishing ordinance must specify the boundaries of the district - which may include all or part of the city or county establishing the TBD - and the transportation improvements that will be funded. The boundaries and functions of the TBD may not be changed without further public hearings.

A transportation benefit district may include all or part of the territory in another jurisdiction (city, county, port district, county transportation authority, or public transportation benefit area) through interlocal agreement ([RCW 36.73.020\(2\)](#)).

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## Governance

Almost all TBDs share the same boundaries as their establishing jurisdiction, in which case they must be governed by the members of that jurisdiction's legislative body, acting as a separate legal entity. Even though they comprise the same members, the legislative body and the governing board are separate and distinct bodies and must hold separate and distinct meetings.

However, if the jurisdiction that established the TBD votes to "assume" its powers as described below – which most jurisdictions have – the TBD ceases to be a separate legal entity and no longer requires separate meetings.

If a TBD includes territory in multiple jurisdictions, it must be governed under an interlocal agreement pursuant to [chapter 39.34 RCW](#). The governing board must consist of at least five members, including at least one elected official from each participating jurisdiction, or - if the TBD has the same boundaries as the metropolitan planning organization (MPO) - it may be governed by the MPO governing body ([RCW 36.73.020\(3\)](#)).

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## Assumption of Powers

Any city or county that forms a TBD with the same boundaries as the city or county may absorb the TBD and assume all of its "rights, powers, functions, and obligations," with the result that the TBD ceases to exist as a separate legal entity ([chapter 36.74 RCW](#)).

The city or county legislative authority must first hold a public hearing according to the requirements of [RCW 36.74.020-.030](#). If, after the hearing, the legislative authority determines that "public interest or welfare would be satisfied" by the assumption of the TBD, it passes an ordinance or resolution that abolishes the TBD governing body and vests the city or county legislative authority with all the rights, powers, functions, and obligations that the TBD governing body possessed.



As of July 2022, about 85% of the cities and towns that have established TBDs have also assumed their powers. (See the "List of TBDs" section above for details.)

**Note:** A section has been added to the BARS Manual discussing the requirements for jurisdictions that assume the powers of their TBDs. In particular, a jurisdiction assuming a TBD must (1) still file an annual financial report for the year in which the TBD was assumed and (2) submit a New Entity Creation or Dissolution Notification form. For more details, see the BARS Manual, Section 3.11.1.120 (see [Cash Basis Manual](#) and [GAAP Manual](#)).

For more details on accounting and reporting requirements related to TBD assumption, see our blog post: [Assuming the Powers of Your Transportation Benefit District?](#)

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## Funding Sources

Transportation benefit districts are primarily funded through vehicle license fees and/or sales taxes. There are several other funding options available such as border area fuel taxes, bonds, and impact fees, but these are seldom or never used.

### Vehicle License Fees

The most common TBD funding source is a vehicle license fee ([RCW 82.80.140](#), [RCW 36.73.040\(3\)\(b\)](#)). Initiative 976, approved by voters in 2019, would have eliminated the ability to impose any TBD vehicle license fees. However, this initiative was ruled unconstitutional by the state Supreme Court in 2020 (*Garfield County Transp. Auth. et al. v. State et al.*)

TBDs may impose councilmanic vehicle license fees up to \$50 without voter approval, subject to the following conditions, or may impose fees up to \$100 with voter approval.

A TBD may impose a nonvoted vehicle license fee up to \$20 at any time, but a TBD may only impose a nonvoted vehicle license fee *above* \$20 as follows:

- Up to \$40, but only if a \$20 fee has been in effect for at least 24 months.
- Up to \$50, but only if a \$40 fee has been in effect for at least 24 months. Any nonvoted fee higher than \$40 is subject to potential referendum, as provided in [RCW 36.73.065\(6\)](#).

Any license fees over these amounts, up to a maximum of \$100, must be approved by a simple majority of voters. However, most jurisdictions have opted for the councilmanic (nonvoted) fees. The only TBD to successfully pass a voted vehicle license fee is the Seattle TBD, where voters approved a \$60 fee increase in 2014 after rejecting a similar increase in 2011. A handful of other jurisdictions have attempted voted TBD license fees without success, including Bremerton, Burien, and Edmonds (all in 2009) and King County (in 2014).

If two or more TBDs with the authority to impose a nonvoted fee overlap, credits must be issued so that the combined nonvoted fees do not exceed \$50 total.

If a countywide TBD wishes to impose a vehicle license fee, it must distribute the revenues to each city in the county by interlocal agreement, which must be approved by 60% of the cities representing 75% of the city population ([RCW 82.80.140\(2\)\(a\)](#)). If this threshold cannot be met, a district that includes the unincorporated areas only may

impose the nonvoted license fees discussed above ([RCW 36.73.065\(5\)](#)).

For a list of current TBD vehicle license fees, see the Department of Licensing's page on [local transportation benefit district fees](#).

## Sales and Use Taxes

Another common TBD funding source is a sales and use tax of up to 0.2% ([RCW 82.14.0455](#), [RCW 36.73.040\(3\)\(a\)](#)), which must be approved by a simple majority of voters. This taxing option is limited to 10 years, with the ability to place this same sales tax option back before the voters for one additional 10-year period. The exception to this time limitation is for the repayment of debt; if the TBD sales tax is to be used to repay debt, the ballot measure should state the intended use and duration of the debt service.

In recent years, voters have approved the vast majority of all proposed TBD sales and use taxes. At least four jurisdictions - Seattle, Tacoma, Enumclaw, and Moses Lake - have imposed a sales tax on top of an existing vehicle license fee. For individual results, see MRSC's [Local Ballot Measure Database](#) (select "Filter by Ballot Categories," select the "Funding Type/Statutory Authority" drop-down menu, and look for the TBD sales tax and TBD vehicle license fee options).

## Other Funding Sources

Other potential funding sources include:

- **General obligation bonds** ([RCW 36.73.070](#)) – MRSC is only aware of one TBD that has attempted to pass a bond measure, and it failed with 50% of the vote (Auburn TBD, 2012).
- **Border area fuel tax**, only available to TBDs that include a Canadian border crossing ([RCW 82.47.020](#)). MRSC is aware of one TBD – Point Roberts – that uses this funding mechanism.
- **Impact fees** on commercial and industrial development in accordance with [chapter 39.92 RCW](#) ([RCW 36.73.040\(3\)\(c\)](#) and [RCW 36.73.120](#)).
- **Vehicle tolls** ([RCW 36.73.040\(3\)\(d\)](#)).
- **Excess property taxes** ([RCW 36.73.060](#)).
- **Local improvement districts** ([RCW 36.73.080](#)).

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## Material Change Policies

TBDs must adopt a material change policy that addresses significant changes to the transportation improvement finance plan that affect project delivery or the ability to finance the plan ([RCW 36.73.160\(1\)](#)). The policy must at least address material changes to cost, scope, and schedule, the level of change that will require governing body involvement, and how the governing body will address those changes. At a minimum, the policy must require the governing body to hold a public hearing if the revised cost exceeds the original estimate by more than 20%.

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## Budgeting

State law does not clearly require TBDs to adopt an appropriations budget. However, adopting a budget would be considered a best practice, and a number of TBDs have done so, setting up the budget process to coincide with the annual/biennial process used by the establishing jurisdiction. It is up to the TBD governing board to develop and adopt a budget policy.

Under [RCW 36.73.020\(4\)](#), the treasurer of the establishing city or county must serve, in an independent and ex officio capacity, as the TBD treasurer.

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## Required Annual Reporting

Transportation benefit districts must submit annual financial reports to the State Auditor's Office using the [BARS reporting templates \(RCW 43.09.230\)](#).

For information on the specific TBD accounting requirements, see the BARS Manual, Section 3.11.1 (see [Cash Basis Manual](#) and [GAAP Manual](#)). For assistance developing financial reports, see MRSC's page on [Annual Financial Reporting](#).

In addition to the annual financial report, [RCW 36.73.160\(2\)](#) requires TBDs to issue a separate annual transportation improvement report detailing the district revenues, expenditures and the status of all projects, including cost and construction schedules. The report must be distributed to the public and newspapers of record in the district.

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## Dissolution

A transportation benefit district must end its day-to-day operations within 30 days after the specified transportation improvements are completed, although the district may continue to collect revenue and service any remaining debt or financing. A TBD must be completely dissolved within 30 days after the financing or debt service is paid off ([RCW 36.73.170](#)).

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## Examples of TBD Documents

### Establishing Ordinances

- [Anacortes Ordinance No. 2926 \(2014\)](#) – Establishes powers of district and board, identifies potential revenue sources
- [Enumclaw Ordinance No. 2524 \(2013\)](#) – Identifies eligible projects as those in the six-year Transportation Improvement Program, authorizes creation of advisory committee
- [Issaquah Ordinance No. 2823 \(2018\)](#) – Establishes TBD
- [Leavenworth Municipal Code Ch. 3.92](#) – Mayor-council city; clearly specifies that the mayor serves as the chair and presides over the board meetings but does not have a vote
- [Pierce County Ordinance No. 2014-28 \(2014\)](#) – Establishes TBD within unincorporated county
- [Snohomish County Amended Ordinance No. 10-103 \(2011\)](#) – Establishes a TBD in unincorporated areas after failing to reach an interlocal agreement
- [Toppenish Ordinance No. 2012-2](#) – Establishes powers of district and board

## Assumption Ordinances

- Grandview Ordinance No. 2015-09 – Repeals entire chapter of municipal code
- Black Diamond Ordinance No. 15-1059 (2015) – Assumes the powers of a newly formed TBD with no pre-existing funds, assets, or contracts
- Roy Ordinance No. 933 (2015) – Replaces "governing board" section in municipal code
- Sedro-Woolley Ordinance No. 1823-15 (2015) – Short and simple ordinance
- Shoreline Ordinance No. 726 (2015) – Detailed ordinance assuming the powers of a TBD formed in 2009 with existing funds and contracts

## Vehicle License Fee Resolutions

- Covington Ordinance No. 12-15 (2015) – \$20 fee following assumption of TBD
- Des Moines TBD Resolution No. 0003.TBD (2015) – \$40 nonvoted fee
- Grandview TBD Ordinance No. 2011-TBD-02 (2011) – \$20 fee
- Maple Valley TBD Ordinance No. O-12-001-TBD (2012) – \$20 fee, specifying which projects will be funded

## Sales Tax Initial Imposition

- Bellingham TBD Resolution No. 2010-1 (2010) – Ballot proposition for a 0.2% sales tax
- Clarkston TBD Resolution No. TBD-2015-01 (2015) – Ballot proposition to impose a 0.2% sales tax and rescind a nonvoted \$20 vehicle license fee
- Moses Lake TBD Resolution No. 3 (2017) – Ballot proposition to impose a 0.2% sales tax and rescind a nonvoted \$20 vehicle license fee. Includes staff report and voter fact sheet
- Shoreline Resolution No. 430 (2018) – Ballot proposition for 20-year, 0.2% sales tax to finance sidewalk improvements through debt
- Waitsburg TBD Resolution No. 2012-593 (2012) – Ballot proposition for a 0.1% sales tax

## Sales Tax Renewals

- Sequim Resolution No. R-2018-03 (2018) – Ballot proposition for a 10-year, 0.2% sales tax renewal following assumption by city. Includes list of specific projects and cost estimates.

## Bond Measures

- Auburn TBD Resolution No. 2012-2 (2012) – Seeking voter approval for \$59 million in general obligation bonds for transportation improvements; failed with 50% approval.

## Material Change Policies

- Maple Valley TBD Resolution No. R-12-004-TBD (2012) – Fairly standard material change policy used by many TBDs
- Prosser TBD Resolution No. 11-TBD-07 (2011) – Includes a definition of "material change"

## TBD Budgets

- [Arlington TBD 2015 Budget](#) – Includes work plans and costs for individual projects
- [Leavenworth TBD 2019-20 Biennial Budget](#) – Contains narrative to guide readers
- [Prosser TBD 2017 Budget](#) – Short document with a one-page budget table
- [Wilkeson TBD 2018 Budget](#) – Very simple, one-page budget

## Annual Transportation Improvement Reports

- [Ferndale TBD 2015 Annual Report](#) – Short, two-page overview
- [Marysville TBD 2017 Annual Report](#) – Includes project maps and photos

## Dissolution Ordinances

- [Yakima Ordinance No. 2014-006 \(2014\)](#) – Dissolving TBD after projects were funded by other means
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## Recommended Resources

- [WA Department of Licensing Local Transportation Benefit District Fees](#) – List of current TBD vehicle fees imposed by local jurisdictions

Last Modified: September 08, 2022

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