



CITY OF BLACK DIAMOND
November 9, 2017 Regular Work Session
25510 Lawson Street, Black Diamond, Washington

6:00 P.M. – CALL TO ORDER, FLAG SALUTE, ROLL CALL

- 1) **AB17-064 and AB17-065** - Proposed Revenue Sources for the 2018 Budget Including Possible Increases in Property Tax Levy
Ms. Miller

2) ADJOURNMENT

CITY COUNCIL AGENDA BILL

City of Black Diamond
Post Office Box 599
Black Diamond, WA 98010

ITEM INFORMATION		
SUBJECT:	Agenda Date: November 9, 2017	AB17-064
Public Hearing on Property Tax Ordinance No. 17-XXXX, setting the Property Tax Dollar amount for 2018	Mayor Carol Benson	
	City Administrator	
	City Attorney David Linehan	
	City Clerk – Brenda L. Martinez	
	Community Development - Andy Williamson	
	Finance – May Miller	X
	MDRT/Ec Dev – Andy Williamson	
	Community Development -	
Cost Impact (see also Fiscal Note):	Police – Chief Kiblinger	
Fund Source: Various	Public Works – Seth Boettcher	
Timeline:	Court Administrator – Stephanie Metcalf	
Agenda Placement: <input checked="" type="checkbox"/> Mayor <input checked="" type="checkbox"/> Two Councilmembers <input type="checkbox"/> Committee Chair <input type="checkbox"/> City Administrator		
Attachments: Ordinance No 17-XXXX, Preliminary KC worksheet and Tax chart		
SUMMARY STATEMENT:		
<p>Councilmember Edelman and Deady have placed this item on the agenda.</p>		
<p>Public Hearing for 2018 Property Tax Ordinance setting the Dollar amount.</p>		
<p>Per RCW 84.52.020 the property tax certifications must be filed with King County no later than December 5, 2017 for Property Taxes to be collected in 2018 to be used for Public Safety including Fire, Police and Emergency Services.</p>		
<p>This public hearing is on an ordinance to set the Property Tax Dollar amount for the 2018 Property Taxes to be collected in 2018. This ordinance Includes the allowed 1% increase of \$15,087 over last year's levy which is allowed for cities under 10,000 population. A Public Hearing is being held on November 9, 2017 with council action expected on November 16, 2017.</p>		
<p>King County has sent a preliminary Levy Limit worksheet showing last year's levy of \$1,508,687 and the allowed 1% increase of \$15,087 and refund of \$0 for total base levy of \$1,523,774, which does not include New Construction, State Assessed property and any adjustments. A preliminary estimate has also been included for the New Construction, Annexations, State Assessments and adjustments, but these amounts usually change in the final worksheet which is not expected until about December 5, 2017 after we have already adopted our levy. Since we will not know the final amount until after the adoption, I have included an estimate of an additional \$30,000 to cover the possible additional tax items for a total potential levy of \$1,564,740. Our levy will be adjusted down by King County to the actual final amounts, but cannot be increased.</p>		
<p>King County estimates our total city Assessed Valuation at \$756,106,259 an increase of \$46,473,241</p>		

over last year or a 7.0% increase. Each property tax bill is calculated by the county and they set the actual levy rate once they have finalized all assessments and individual valuations.

All Black Diamonds Property Tax funds are used for Public Safety and provide approximately 52% of the revenue needed to cover Public Safety costs.

FISCAL NOTE (Finance Department): The additional \$15,087 from the allowed one percent increase is included in the 2018 Preliminary Budget, pending Council approval on November 16, 2017

COUNCIL COMMITTEE REVIEW AND RECOMMENDATION:

RECOMMENDED ACTION: **PUBLIC HEARING ON Ordinance 17-XXXX, setting the Property Tax dollar amount for 2018 to be used for Public Safety, including Police, Fire and Emergency Services.**

RECORD OF COUNCIL ACTION

<i>Meeting Date</i>	<i>Action</i>	<i>Vote</i>
November 9, 2017		

ORDINANCE NO. 17-XXX

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BLACK DIAMOND, WASHINGTON, LEVYING THE GENERAL PROPERTY TAXES FOR THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2018 ON ALL PROPERTY BOTH REAL AND PERSONAL, SUBJECT TO TAXATION, FOR THE PURPOSE OF PROVIDING REVENUE FOR PUBLIC SAFETY FOR THE CITY OF BLACK DIAMOND FOR THE ENSUING YEAR AS REQUIRED BY LAW AND ESTABLISHING THE EFFECTIVE DATE.

WHEREAS, the cities under 10,000 population may increase the regular property tax levy from the previous year by up to one percent, and

WHEREAS, the City Council has properly given notice of the Public Hearings held on November 9, 2017 to consider the City's 2018 Property Tax Levy and the Preliminary Budget including the Revenue Sources, pursuant to RCW 84.55.120; and

WHEREAS, the City Council of Black Diamond, Washington has met and considered the Public Safety budgets for the year of 2018; and

WHEREAS, a public hearing was held on November 9, 2017 regarding the 2018 Budget and the property tax levy, and

WHEREAS, King County requires that the 2018 Property Tax Levies be submitted by November 30, 2017; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BLACK DIAMOND, KING COUNTY, WASHINGTON, ORDAINS AS FOLLOWS:

Section 1. **Increased Amount.** The preliminary assessed valuation of \$756,106.259 is adopted. A regular property tax for 2018 is hereby levied in the amount \$1,564,740 which includes the allowed one percent increase of \$15,087 over last year's levy, a refund of \$0 from prior year and includes an estimated \$30,000 for any increases resulting from additional new construction, improvements to property, newly constructed wind turbines, and any increase in the value of state assessed property or any annexations that have occurred and adjustment made by the county. The final dollar amount of Property Taxes is determined by King County and reduced to the actual amount allowed.

Section 2. **Severability.** Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or

otherwise invalid for any reason, or should any portion of this ordinance be preempted by State or Federal law or regulations, such decisions or preemptions shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 3. **Effective Date** This Ordinance shall be published in the official newspaper of the city, and shall take effect and be in full force five (5) days after the date of publication.

PASSED by the Council and approved by the Mayor of the City of Black Diamond, Washington, this 16th day of November 2017.

Carol Benson, Mayor

Attest:

Brenda L. Martinez, City Clerk

APPROVED AS TO FORM:

David A. Linehan, City Attorney

Posted:

Published:

Effective Date:

PRELIMINARY

LEVY LIMIT WORKSHEET – 2018 Tax Roll

TAXING DISTRICT: City of Black Diamond

The following determination of your regular levy limit for 2018 property taxes is provided by the King County Assessor pursuant to RCW 84.55.100.

Annexed to Library District

(Note 1)

Estimated Library rate: 0.36882

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
1,508,687	Levy basis for calculation: (2017 Limit Factor) (Note 2)	1,508,687
1.0100	x Limit Factor	1.0155
1,523,774	= Levy	1,532,072
5,149,391	Local new construction	5,149,391
0	+ Increase in utility value (Note 3)	0
5,149,391	= Total new construction	5,149,391
2.12965	x Last year's regular levy rate	2.12965
10,966	= New construction levy	10,966
1,534,740	Total Limit Factor Levy	1,543,038
Annexation Levy		
0	Omitted assessment levy (Note 4)	0
1,534,740	Total Limit Factor Levy + new lid lifts	1,543,038
756,106,259	÷ Regular levy assessed value less annexations	756,106,259
2.02979	= Annexation rate (cannot exceed statutory maximum rate)	2.04077
0	x Annexation assessed value	0
0	= Annexation Levy	0
Lid lifts, Refunds and Total		
0	+ First year lid lifts	0
1,534,740	+ Limit Factor Levy	1,543,038
1,534,740	= Total RCW 84.55 levy	1,543,038
0	+ Relevy for prior year refunds (Note 5)	0
1,534,740	= Total RCW 84.55 levy + refunds	1,543,038
	Levy Correction: Year of Error _____ (+or-)	
1,534,740	ALLOWABLE LEVY (Note 6)	1,543,038
Increase Information (Note 7)		
2.02979	Levy rate based on allowable levy	2.04077
1,508,687	Last year's ACTUAL regular levy	1,508,687
15,087	Dollar increase over last year other than N/C – Annex	23,385
1.00%	Percent increase over last year other than N/C – Annex	1.55%
Calculation of statutory levy		
	Regular levy assessed value (Note 8)	756,106,259
	x Maximum statutory rate	3.23118
	= Maximum statutory levy	2,443,115
	+Omitted assessments levy	0
	=Maximum statutory levy	2,443,115
	Limit factor needed for statutory levy	Not usable

ALL YEARS SHOWN ON THIS FORM ARE THE YEARS IN WHICH THE TAX IS PAYABLE.

Please read carefully the notes on the reverse side.

Notes:

- 1) Rates for fire districts and the library district are estimated at the time this worksheet is produced. Fire district and library district rates affect the maximum allowable rate for cities annexed to them. These rates *will* change, mainly in response to the actual levy requests from the fire and library districts. Hence, affected cities may have a higher or lower allowable levy rate than is shown here when final levy rates are calculated.
- 2) This figure shows the maximum *allowable levy*, which may differ from any actual prior levy if a district has levied less than its maximum in prior years. The maximum allowable levy excludes any allowable refund levy if the maximum was based on a limit factor. The maximum allowable levy excludes omitted assessments if the maximum was determined by your district's statutory rate limit. If your district passed a limit factor ordinance in the year indicated, that limit factor would help determine the highest allowable levy. However, if the statutory rate limit was more restrictive than your stated limit factor, the statutory rate limit is controlling.
- 3) Any increase in value in state-assessed property is considered to be new construction value for purposes of calculating the respective limits. State-assessed property is property belonging to inter-county utility and transportation companies (telephone, railroad, airline companies and the like).
- 4) An omitted assessment is property value that should have been included on a prior year's roll but will be included on the tax roll for which this worksheet has been prepared. Omitted assessments are assessed and taxed at the rate in effect for the year omitted (RCW 84.40.080-085). Omitted assessments tax is deducted from the levy maximum before calculating the levy rate for current assessments and added back in as a current year's receivable.
- 5) Administrative refunds under RCW 84.69.020 were removed from the levy lid by the 1981 legislature.
- 6) A district is entitled to the lesser of the maximum levies determined by application of the limit under RCW 84.55 and the statutory rate limit. Levies may be subject to further proration if aggregate rate limits set in Article VII of the state constitution and in RCW 84.52.043 are exceeded.
- 7) This section is provided for your information, and to assist in preparing any Increase Ordinance that may be required by RCW 84.55.120. The increase information compares the allowable levy for the next tax year with your ACTUAL levy being collected this year. The actual levy excludes any refund levy and expired temporary lid lifts, if applicable. New construction, annexation and refund levies, as well as temporary lid lifts in their initial year, are subtracted from this year's *allowable* levy before the comparison is made.
- 8) ***Assessed valuations shown are subject to change from error corrections and appeal board decisions recorded between the date of this worksheet and final levy rate determination.***

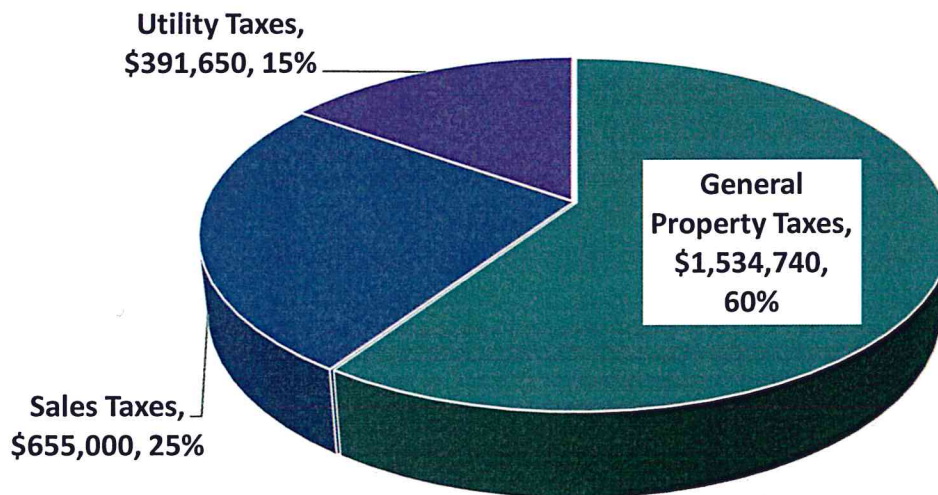
City of Black Diamond Property Taxes

2018

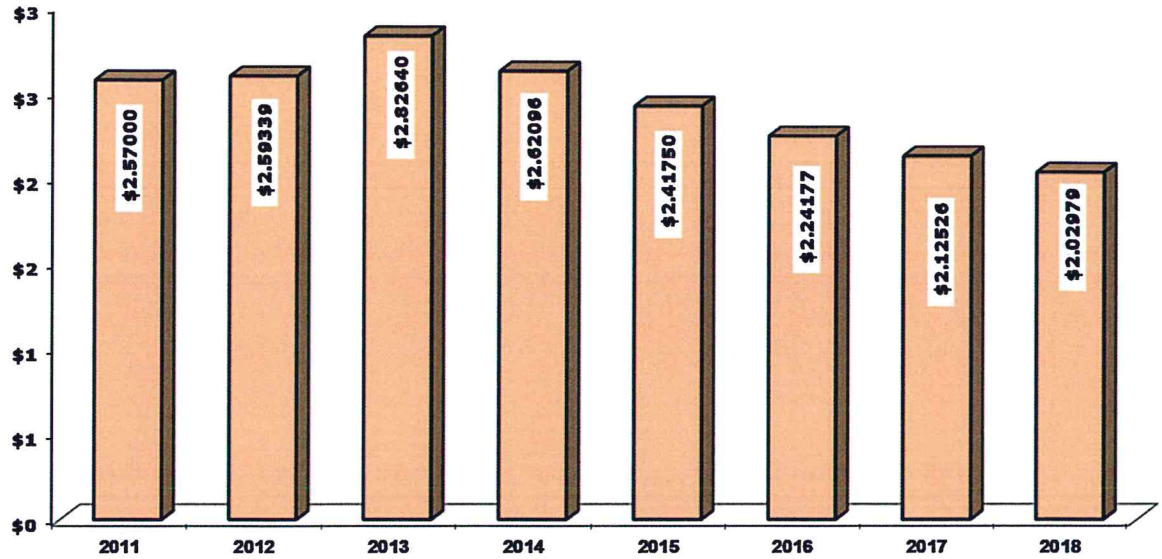
Property taxes make up 54.2% of the General Fund's tax revenue and estimated to generate \$1,534,740 in revenue for the City in 2018. All revenues from property taxes go directly to the General Fund to support public safety for police, fire protection and emergency services. The City of Black Diamond depends very heavily on property tax collections to operate.

In Washington cities such as Black Diamond, property tax increases are limited to a 1% total dollar annual increase per year unless voters approve a lid-lift or larger percent increases. King County sets assessed valuation on property and calculates levy rates. Each taxing authority receives a portion of the tax amount, which King County collects and then passes on.

2018 Property Taxes make up 60% of General Fund Taxes

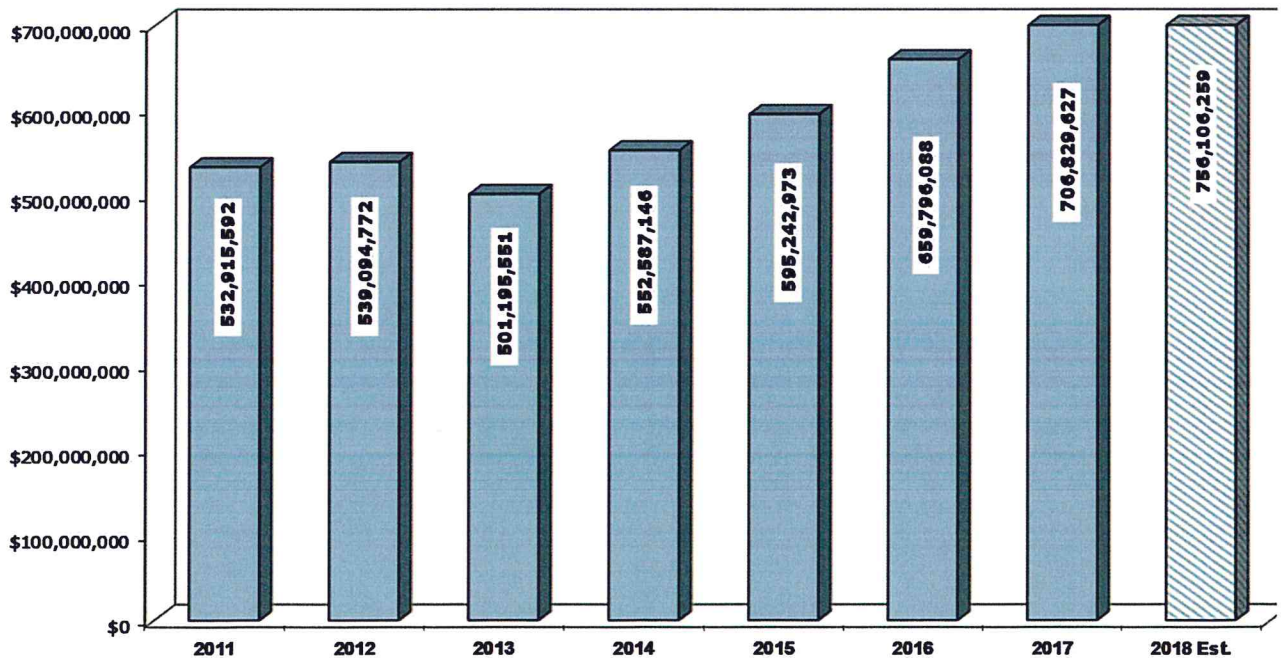


Property Tax Levy Rates and the 2018 Budget



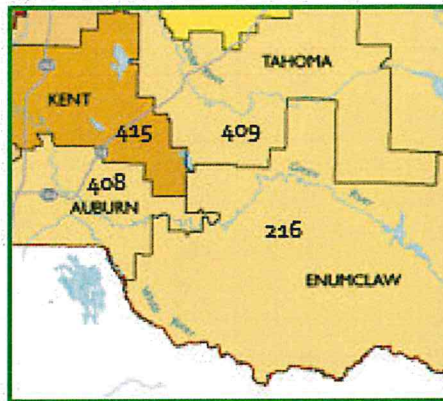
	2011	2012	2013	2014	2015	2016	2017	Estimate 2018
Regular Levy Base	998,553	1,360,492	1,373,558	1,400,391	1,438,114	1,462,890	1,481,033	1,508,687
1% Increase	9,986	13,605	13,736	14,004	14,381	14,629	14,810	15,087
New Construction	3,147	6,461	4,256	11,833	3,145	11,905	13,378	10,966
Annexations	0							
Adjustments	348,806	-6,999	8,841	11,886	5,137	-14,074	-534	
Total Property Taxes	\$1,360,492	\$1,373,558	\$1,400,391	\$1,438,114	\$1,460,777	\$1,475,350	\$1,508,687	\$1,534,740
Levy Rate per \$1000 AV	\$ 2.57000	\$ 2.59339	\$ 2.82640	\$ 2.62096	\$ 2.41750	\$ 2.24177	\$ 2.12526	\$ 2.02979
Allowable Levy	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Assessed Valuation	\$532,915,592	\$539,094,772	\$501,195,551	\$552,587,146	\$595,242,973	\$659,796,088	\$706,829,627	\$756,106,259

Assessed Valuation History



Base Assessed Valuation	529,857,064	536,580,666	499,553,614	548,399,243	593,190,272	654,878,592	700,633,535	756,095,293
New Construction	3,058,528	2,514,106	1,641,937	4,187,903	2,052,701	4,917,496	6,196,092	10,966
Final Assessed Valuation	532,915,592	539,094,772	501,195,551	552,587,146	595,242,973	659,796,088	706,829,627	756,106,259
% change from prior year	-4.0%	1.2%	-7.0%	10.3%	7.7%	10.8%	7.1%	7.0%
Population	4,180	4,190	4,160	4,160	4,170	4,200	4,330	4,600
Property Tax Rate	2.570	2.593	2.826	2.621	2.418	2.242	2.125	2.030

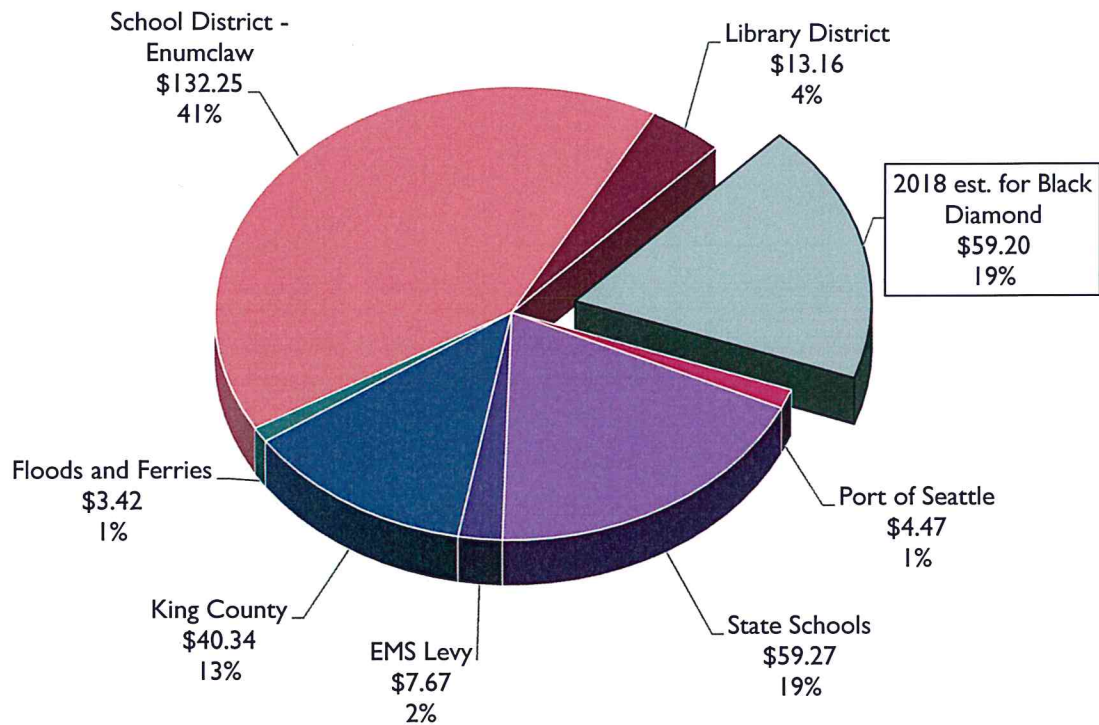
In Black Diamond, there are four school districts with separate levy rates, so depending on which school district the property is in, the taxing amount will vary.



School districts in Black Diamond

The total property tax rates in Black Diamond vary because of the four different school districts within our city limits. 2017 Rates	Enumclaw	Tahoma	Kent	Auburn
Local School District	4.53	5.83	4.82	6.74
Washington State for Schools	2.03	2.03	2.03	2.03
King County	1.38	1.38	1.38	1.38
City of Black Diamond	2.13	2.13	2.13	2.13
Port of Seattle	.15	.15	.15	.15
Library District	.45	.45	.45	.45
Emergency Medical Services	.26	.26	.26	.26
King County Flood Levy	.12	.12	.12	.12
Total Levy Rate	\$11.05	\$12.36	\$11.35	\$13.27

**MONTHLY 2017 Property Taxes on a \$350,000 appraised home in
Black Diamond (in Enumclaw School District) Monthly Cost \$322.70**



Property Taxes King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2017 Annual Tax on a \$350,000 Home	2017 Monthly Tax on a \$350,000 Home
Port of Seattle	.15334	1%	\$53.67	\$4.47
State Schools	2.03205	18%	\$711.22	\$59.27
EMS Levy	.26305	2%	\$92.07	\$7.67
King County	1.38294	13%	\$484.03	\$40.34
Floods and Ferries	.11740	1%	\$41.09	\$3.42
School District - Enumclaw	4.53433	41%	\$1,587.02	\$132.25
Library District	.45117	4%	\$157.91	\$13.16
Subtotal	8.93		\$3,127.01	\$260.58
Black Diamond 2017	2.12965	19%	\$745.38	\$62.12*
Total	11.06	100%	\$3,827.39	\$322.70

*In 2017, Black Diamond's levy rate generated \$62.12 per month on a \$350,000 appraised home. In 2018 the levy rate on the same appraised home will cost \$59.20 per month.

CITY COUNCIL AGENDA BILL

City of Black Diamond
Post Office Box 599
Black Diamond, WA 98010

ITEM INFORMATION		
SUBJECT:	Agenda Date: November 9, 2017	AB17-065
Public Hearing on Property Tax Ordinance No. 17-XXXX, setting the base Property Tax Dollar increase and percentage increase as calculated by King County for 2018 Property Taxes.	Mayor Carol Benson	
	City Administrator -	
	City Attorney David Linehan	
	City Clerk – Brenda L. Martinez	
	Community Development – Andy Williamson	
	Finance – May Miller	X
	MDRT/Ec Dev – Andy Williamson	
Cost Impact (see also Fiscal Note):		
Fund Source: Various	Police – Chief Kiblinger	
Timeline:	Public Works – Seth Boettcher	
	Court Administrator – Stephanie Metcalf	
Agenda Placement: <input checked="" type="checkbox"/> Mayor <input checked="" type="checkbox"/> Two Councilmembers <input type="checkbox"/> Committee Chair <input type="checkbox"/> City Administrator		
Attachments: Ordinance No 17-XXXX, Preliminary KC worksheet and Tax chart		
SUMMARY STATEMENT:		
<p>Councilmembers Deady and Edelman have placed this item on the agenda.</p> <p>Public Hearing for 2018 Property Tax Ordinance setting the base dollar amount increase and percentage increase as calculated by King County.</p> <p>Per RCW 84.52.020 the property tax certifications must be filed with King County no later than December 5, 2017 for Property Taxes to be collected in 2018 to be used for Public Safety including Fire, Police and Emergency Services. This public hearing is on an ordinance to set the Property Tax Dollar and percentage increase as calculated by King County for the 2017 Property Taxes to be collected in 2018. This ordinance includes the calculations prepared by King County. A Public Hearing is being held on November 9, 2017 with council action expected on November 16, 2017.</p> <p>King County has sent a preliminary Levy Limit worksheet showing a base increased allowed dollar amount of \$15,087 at 1.00%% increase over last year's base Property Tax dollars. This was calculated by King County. The base levy rate also decreased from \$2.13 per thousand of Property Value to \$2.03, a 4.93% decrease. This base rate does not include New Construction, State Assessed property, refunds and any adjustments.</p> <p>King County estimates our total city Assessed Valuation at 756,106,259 an increase of \$46,473,241 over last year for a 7.0% increase. Each property tax bill is calculated by the county and they set the actual levy rate once they have finalized all their assessments and individual valuations.</p> <p>All Black Diamonds Property Tax funds are used for Public Safety and provide approximately 52% of the revenue needed to cover Public Safety costs.</p>		

FISCAL NOTE (Finance Department): The additional \$15,087 from the allowed one percent increase is included in the 2018 Preliminary Budget, pending Council approval on November 16, 2017.

COUNCIL COMMITTEE REVIEW AND RECOMMENDATION:

RECOMMENDED ACTION: **PUBLIC HEARING FOR Ordinance 17-XXXX, setting the base Property Tax dollar amount increase and increase percentage as calculated by King County for 2018 Property Taxes to be used for Public Safety, including Police, Fire and Emergency Services.**

RECORD OF COUNCIL ACTION

<i>Meeting Date</i>	<i>Action</i>	<i>Vote</i>
November 9, 2017		

ORDINANCE NO. 17-XXXX

AN ORDINANCE OF THE CITY OF BLACK DIAMOND, WASHINGTON, RELATING TO THE GENERAL PROPERTY TAX LEVY AND SPECIFYING THE INCREASE CALCULATED BY KING COUNTY BASED ON LAST YEARS ACTUAL LEVY COMMENCING ON JANUARY 1, 2018 WITH CERTAIN CHANGES REQUIRED BY KING COUNTY IN THE MANNER IN WHICH THE AMOUNTS ARE CALCULATED. SUCH PROPERTY TAX LEVY SHALL APPLY TO ALL PROPERTY BOTH REAL AND PERSONAL, SUBJECT TO TAXATION, FOR THE PURPOSE OF PROVIDING REVENUE FOR PUBLIC SAFETY FOR THE CITY OF BLACK DIAMOND, ALL AS REQUIRED BY LAW, AND ESTABLISHING THE EFFECTIVE DATE.

WHEREAS, the Council of the City of Black Diamond has met and considered its budget for the calendar year 2018 and

WHEREAS, the Council thereafter gave notice of public hearings and held public hearings on November 9, 2017, and

WHEREAS, the City adopted the estimated Preliminary assessed valuation of \$756,106,259, and

WHEREAS, the City's actual King County levy amount from the previous year was \$1,508,687; and

WHEREAS, the population of the City is less than 10,000; and

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BLACK DIAMOND, KING COUNTY, WASHINGTON, ORDAINS AS FOLLOWS:

Section 1. Levy and Percentage of Increase. An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2018 tax year. The dollar amount of the increase over the actual levy amount authorized from King County for the previous year shall be \$15,087.00, which is a percentage increase of 1.00% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Section 2. Severability. Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be preempted by State

or Federal law or regulations, such decisions or preemptions shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

Section 3. **Effective Date.** This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

PASSED by the Council and approved by the Mayor of the City of Black Diamond, Washington, this 16th day of November 2017

Carol Benson, Mayor

Attest:

Brenda L. Martinez, City Clerk

APPROVED AS TO FORM:

David A Linehan, City Attorney

Published:

Posted:

Effective Date:

PRELIMINARY

LEVY LIMIT WORKSHEET – 2018 Tax Roll

TAXING DISTRICT: City of Black Diamond

The following determination of your regular levy limit for 2018 property taxes is provided by the King County Assessor pursuant to RCW 84.55.100.

Annexed to Library District

(Note 1)

Estimated Library rate: 0.36882

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
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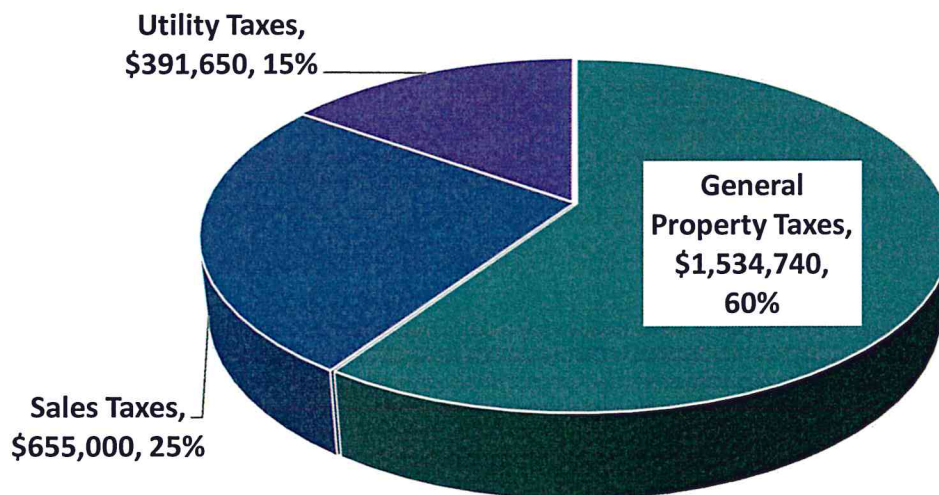
City of Black Diamond Property Taxes

2018

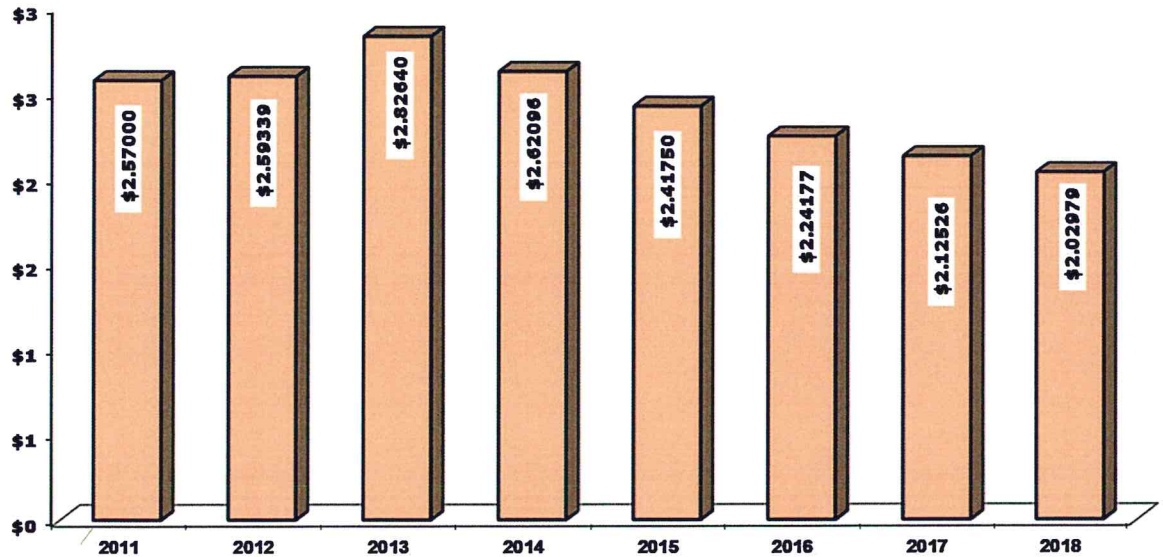
Property taxes make up 54.2% of the General Fund's tax revenue and estimated to generate \$1,534,740 in revenue for the City in 2018. All revenues from property taxes go directly to the General Fund to support public safety for police, fire protection and emergency services. The City of Black Diamond depends very heavily on property tax collections to operate.

In Washington cities such as Black Diamond, property tax increases are limited to a 1% total dollar annual increase per year unless voters approve a lid-lift or larger percent increases. King County sets assessed valuation on property and calculates levy rates. Each taxing authority receives a portion of the tax amount, which King County collects and then passes on.

2018 Property Taxes make up 60% of General Fund Taxes

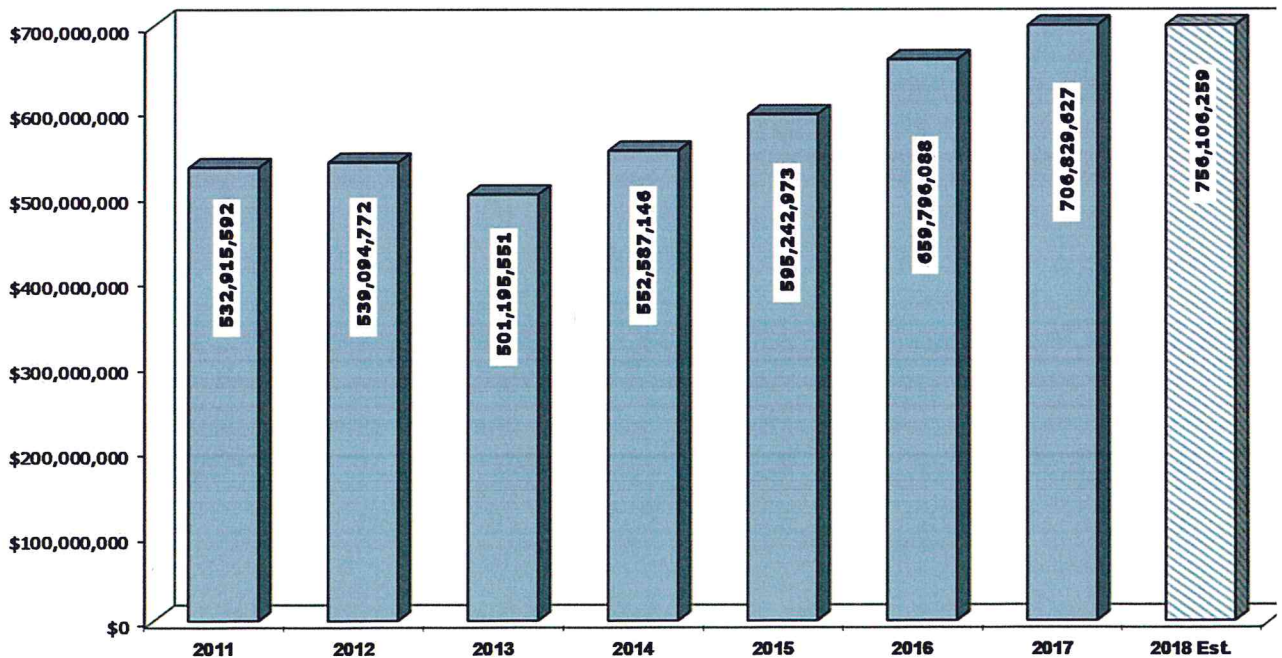


Property Tax Levy Rates and the 2018 Budget



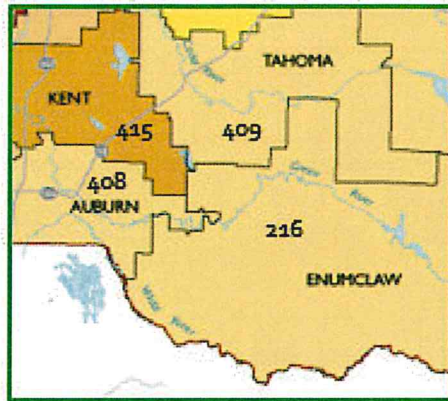
	2011	2012	2013	2014	2015	2016	2017	Estimate 2018
Regular Levy Base	998,553	1,360,492	1,373,558	1,400,391	1,438,114	1,462,890	1,481,033	1,508,687
1% Increase	9,986	13,605	13,736	14,004	14,381	14,629	14,810	15,087
New Construction	3,147	6,461	4,256	11,833	3,145	11,905	13,378	10,966
Annexations	0							
Adjustments	348,806	-6,999	8,841	11,886	5,137	-14,074	-534	
Total Property Taxes	\$1,360,492	\$1,373,558	\$1,400,391	\$1,438,114	\$1,460,777	\$1,475,350	\$1,508,687	\$1,534,740
Levy Rate per \$1000 AV	\$ 2.57000	\$ 2.59339	\$ 2.82640	\$ 2.62096	\$ 2.41750	\$ 2.24177	\$ 2.12526	\$ 2.02979
Allowable Levy	3.10	3.10	3.10	3.10	3.10	3.10	3.10	3.10
Assessed Valuation	\$532,915,592	\$539,094,772	\$501,195,551	\$552,587,146	\$595,242,973	\$659,796,088	\$706,829,627	\$756,106,259

Assessed Valuation History



Base Assessed Valuation	529,857,064	536,580,666	499,553,614	548,399,243	593,190,272	654,878,592	700,633,535	756,095,293
New Construction	3,058,528	2,514,106	1,641,937	4,187,903	2,052,701	4,917,496	6,196,092	10,966
Final Assessed Valuation	532,915,592	539,094,772	501,195,551	552,587,146	595,242,973	659,796,088	706,829,627	756,106,259
% change from prior year	-4.0%	1.2%	-7.0%	10.3%	7.7%	10.8%	7.1%	7.0%
Population	4,180	4,190	4,160	4,160	4,170	4,200	4,330	4,600
Property Tax Rate	2.570	2.593	2.826	2.621	2.418	2.242	2.125	2.030

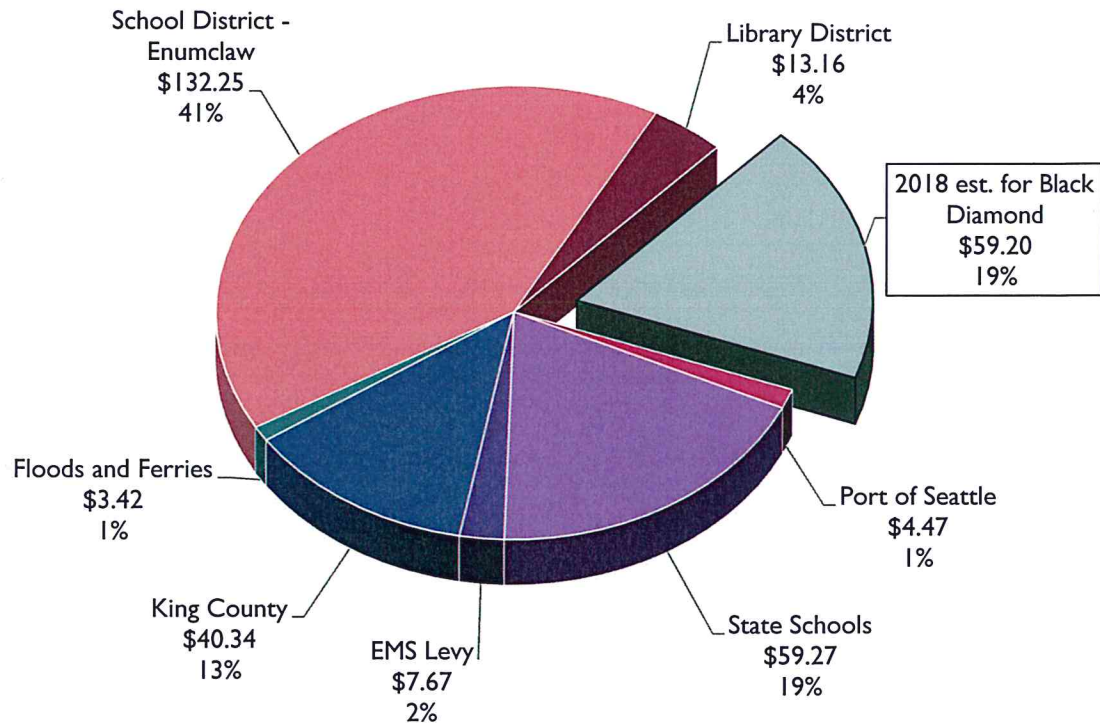
In Black Diamond, there are four school districts with separate levy rates, so depending on which school district the property is in, the taxing amount will vary.



School districts in Black Diamond

The total property tax rates in Black Diamond vary because of the four different school districts within our city limits. 2017 Rates	Enumclaw	Tahoma	Kent	Auburn
Local School District	4.53	5.83	4.82	6.74
Washington State for Schools	2.03	2.03	2.03	2.03
King County	1.38	1.38	1.38	1.38
City of Black Diamond	2.13	2.13	2.13	2.13
Port of Seattle	.15	.15	.15	.15
Library District	.45	.45	.45	.45
Emergency Medical Services	.26	.26	.26	.26
King County Flood Levy	.12	.12	.12	.12
Total Levy Rate	\$11.05	\$12.36	\$11.35	\$13.27

**MONTHLY 2017 Property Taxes on a \$350,000 appraised home in
Black Diamond (in Enumclaw School District) Monthly Cost \$322.70**



Property Taxes King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2017 Annual Tax on a \$350,000 Home	2017 Monthly Tax on a \$350,000 Home
Port of Seattle	.15334	1%	\$53.67	\$4.47
State Schools	2.03205	18%	\$711.22	\$59.27
EMS Levy	.26305	2%	\$92.07	\$7.67
King County	1.38294	13%	\$484.03	\$40.34
Floods and Ferries	.11740	1%	\$41.09	\$3.42
School District - Enumclaw	4.53433	41%	\$1,587.02	\$132.25
Library District	.45117	4%	\$157.91	\$13.16
Subtotal	8.93		\$3,127.01	\$260.58
Black Diamond 2017	2.12965	19%	\$745.38	\$62.12*
Total	11.06	100%	\$3,827.39	\$322.70

*In 2017, Black Diamond's levy rate generated \$62.12 per month on a \$350,000 appraised home. In 2018 the levy rate on the same appraised home will cost \$59.20 per month.