

ORDINANCE NO. 18-1107

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 2019 and

WHEREAS, the Council thereafter gave notice of public hearings and held public hearings on November 8, 2018, and

WHEREAS, the City adopted the estimated Preliminary assessed valuation of \$867,760,447, and

WHEREAS, the City's actual King County levy amount from the previous actual year base levy of \$1,535,942 is a base increase of **\$14,654 or .95%**; 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:

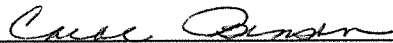
Section 1. Levy and Percentage of Increase. An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2019 tax year. The dollar amount of the increase over the actual levy amount authorized from King County for the previous year shall be \$14,654.00, which is a percentage increase of .95% 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 15th day of November 2018



Carol Benson, Mayor

Attest:



Brenda L. Martinez, City Clerk

APPROVED AS TO FORM:

David A Linehan, City Attorney

Published: 11/15/18
Posted: 11/16/18
Effective Date: 11/20/18

PRELIMINARY

LEVY LIMIT WORKSHEET – 2019 Tax Roll

TAXING DISTRICT: City of Black Diamond

The following determination of your regular levy limit for 2019 property taxes is provided by the King County Assessor pursuant to RCW 84.55.100.

Annexed to Library District (Note 1) Estimated Library rate: 0.33456

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
1,535,244	Levy basis for calculation: (2018 Limit Factor) (Note 2)	1,535,244
1.0100	x Limit Factor	1.0217
1,550,596	= Levy	1,568,543
47,123,346	Local new construction	47,123,346
0	+ Increase in utility value (Note 3)	0
47,123,346	= Total new construction	47,123,346
2.02747	x Last year's regular levy rate	2.02747
95,541	= New construction levy	95,541
1,646,137	Total Limit Factor Levy	1,664,084
Annexation Levy		
0	Omitted assessment levy (Note 4)	0
1,646,137	Total Limit Factor Levy + new lid lifts	1,664,084
867,760,447	÷ Regular levy assessed value less annexations	867,760,447
1.89700	= Annexation rate (cannot exceed statutory maximum rate)	1.91768
0	x Annexation assessed value	0
0	= Annexation Levy	0
Lid lifts, Refunds and Total		
0	+ First year lid lifts	0
1,646,137	+ Limit Factor Levy	1,664,084
1,646,137	= Total RCW 84.55 levy	1,664,084
0	+ Relevy for prior year refunds (Note 5)	0
1,646,137	= Total RCW 84.55 levy + refunds	1,664,084
	Levy Correction: Year of Error _____ (+or-)	
1,646,137	ALLOWABLE LEVY (Note 6)	1,664,084
Increase Information (Note 7)		
1.89700	Levy rate based on allowable levy	1.91768
1,535,942	Last year's ACTUAL regular levy	1,535,942
14,654	Dollar increase over last year other than N/C – Annex	32,601
0.95%	Percent increase over last year other than N/C – Annex	2.12%
Calculation of statutory levy		
	Regular levy assessed value (Note 8)	867,760,447
	x Maximum statutory rate	3.26544
	= Maximum statutory levy	2,833,620
	+Omitted assessments levy	0
	=Maximum statutory levy	2,833,620
	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.***