

ORDINANCE NO. 09-925

**AN ORDINANCE OF THE CITY OF BLACK DIAMOND, KING COUNTY, WASHINGTON REPEALING ORDINANCE NO. 09-924 AND LEVYING THE GENERAL PROPERTY TAXES FOR THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2010 ON ALL PROPERTY BOTH REAL AND PERSONAL, IN SAID CITY, WHICH IS SUBJECT TO TAXATION FOR THE PURPOSE OF PROVIDING SUFFICIENT REVENUE TO CONDUCT CITY BUSINESS FOR THE ENSUING YEAR AS REQUIRED BY LAW, PROVIDING FOR SEVERABILITY AND ESTABLISHING THE EFFECTIVE DATE**

**WHEREAS**, the City Council of Black Diamond, Washington has met and considered the General Fund Budget for the calendar year 2010; and

**WHEREAS**, the City Council of Black Diamond, Washington adopted Ordinance No. 09-924 on November 19, 2009 assuming Proposition No. 1 Public Safety levy passed by the voters; and

**WHEREAS**, the Proposition No. 1 Public Safety levy failed and Ordinance No. 09-924 needs be repealed and replaced by the following Ordinance No. 09-925 and Ordinance No. 09-925A; and

**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, after having reviewed the revenue projections for calendar year 2010, finds that there are not sufficient projected revenues for the City to sustain the current level of City services without increasing the previous year tax levy by one percent; and

**WHEREAS**, to not provide, at a minimum, the current level of City services would have an adverse impact on the public health, safety and/or welfare and thus finds that there is substantial need for the increase in the limit factor; and

**WHEREAS**, a public hearing was held on November 19, 2009 regarding the City budget and the proposed increase in the limit factor; now, therefore

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

**Section 1.** The City of Black Diamond, after a public hearing and after duly considering all relevant evidence and testimony presented, determined that the City of Black Diamond requires a regular levy in the amount of \$1,004,872 which includes the allowed one percent over last years levy of \$978,750. This one percent increases property taxes by \$9.788 in 2010 This total levy dollar amount is exclusive of the 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 any refunds or adjustments made by the county. The new construction amount is estimated to add \$4,157, the re-levy for prior year refunds \$2,177 and an estimate of \$10,000 for additional new construction or any increase in the value of State-assessed property. The final dollar amount of property taxes will be determined by King County.

**Section 2.** Ordinance No. 09-924 passed November 19, 2009 is hereby repealed.

**Section 3.** 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.

Introduced the 3rd day of December, 2009.

Passed by the City Council at a meeting held on the 3rd day of December, 2009

  
\_\_\_\_\_  
Mayor Howard Botts

Attest:

  
\_\_\_\_\_  
Brenda L. Martinez, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
Yvonne Ward, Interim City Attorney

Published: 12-8-09  
Posted: 12-4-09  
Effective Date: 12-13-09

# PRELIMINARY

## LEVY LIMIT WORKSHEET – 2010 Tax Roll

TAXING DISTRICT: **City of Black Diamond**

*The following determination of your regular levy limit for 2010 property taxes is provided by the King County Assessor pursuant to RCW 84.55.100.*

Annexed to Library District (Note 1) Estimated Library rate: 0.41967

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
978,750	Levy basis for calculation: (2009 Limit Factor) (Note 2)	978,750
<b>1.0100</b>	x Limit Factor	<b>0.9915</b>
988,538	= Levy	970,450
2,733,890	Local new construction	2,733,890
0	+ Increase in utility value (Note 3)	0
2,733,890	= Total new construction	2,733,890
1.52072	x Last year's regular levy rate	1.52072
4,157	= New construction levy	4,157
<b>992,695</b>	<b>Total Limit Factor Levy</b>	<b>974,607</b>
<b>Annexation Levy</b>		
0	Omitted assessment levy (Note 4)	0
992,695	Total Limit Factor Levy + new lid lifts	974,607
560,774,476	÷ Regular levy assessed value less annexations	560,774,476
1.77022	= Annexation rate (cannot exceed statutory maximum rate)	1.73797
0	x Annexation assessed value	0
<b>0</b>	<b>= Annexation Levy</b>	<b>0</b>
<b>Lid lifts, Refunds and Total</b>		
0	+ First year lid lifts	0
992,695	+ Limit Factor Levy	974,607
<b>992,695</b>	= Total RCW 84.55 levy	<b>974,607</b>
2,177	+ Relevy for prior year refunds (Note 5)	2,177
994,872	= Total RCW 84.55 levy + refunds	976,784
	Levy Correction: Year of Error _____ (+or-)	
<b>994,872</b>	<b>ALLOWABLE LEVY (Note 6)</b>	<b>976,784</b>
<b>Increase Information (Note 7)</b>		
1.77410	Levy rate based on allowable levy	1.74185
978,119	Last year's ACTUAL regular levy	978,119
10,419	Dollar increase over last year other than N/C – Annex	-7,669
1.07%	Percent increase over last year other than N/C – Annex	-0.78%
<b>Calculation of statutory levy</b>		
	Regular levy assessed value (Note 8)	560,774,476
	x Maximum statutory rate	3.18033
	<b>= Maximum statutory levy</b>	<b>1,783,448</b>
	+Omitted assessments levy	0
	=Maximum statutory levy	<b>1,783,448</b>
	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.*

Please publish in the next two (2) consecutive editions of the Voice of the Valley.

**CITY OF BLACK DIAMOND  
NOTICE OF PUBLIC HEARINGS**

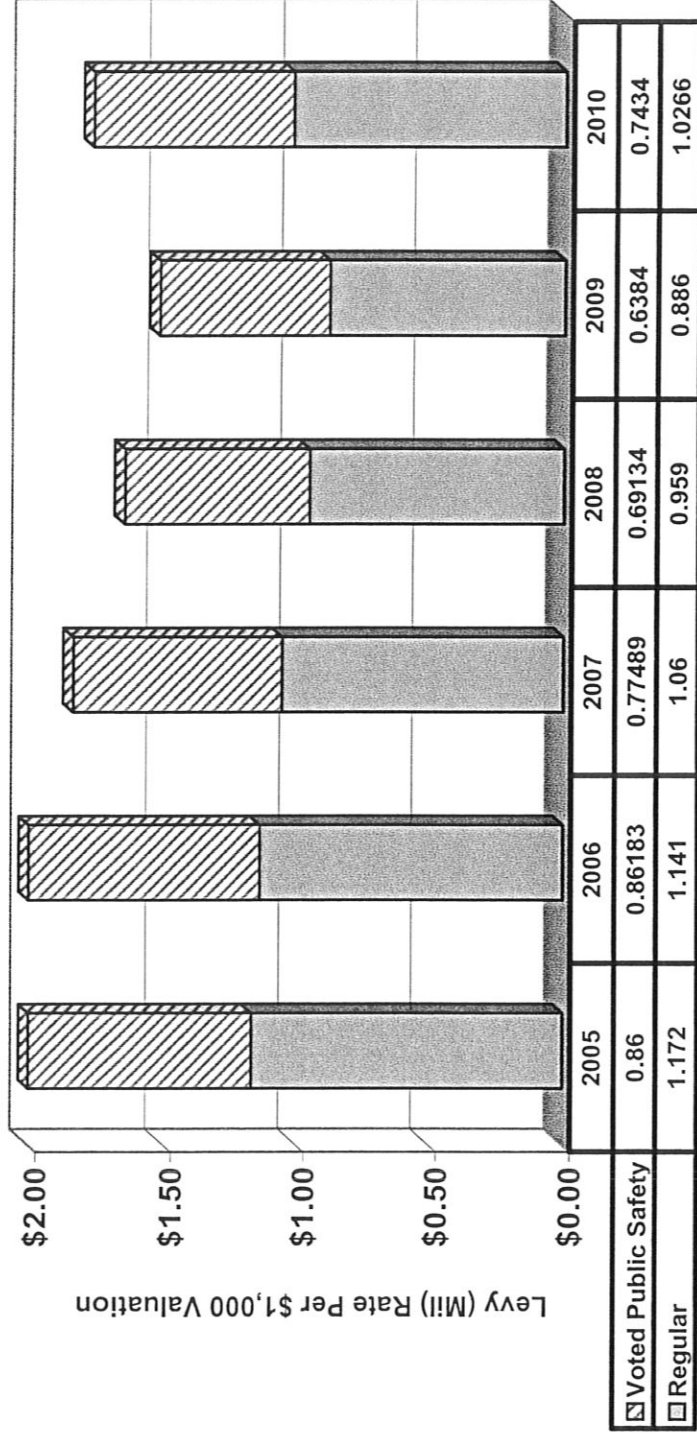
Notice is hereby given that the Black Diamond City Council will be holding three (3) public hearings, 1) setting Property Tax Levy, 2) School Mitigation Agreement and, 3) 2010 Budget Revenues and Expenditures. All hearings will take place on Thursday, November 19, 2009 at 7:00 p.m. at the Black Diamond Council Chambers, 25510 Lawson Street, Black Diamond, WA. The purpose of these hearings is to hear oral or written testimony. Written comments may be submitted to the Clerk's office located at 24301 Roberts Drive, Black Diamond, WA until 5:00 p.m. on November 19, 2009, otherwise they must be submitted at the hearing.

Dated this 28<sup>th</sup> day of October 2009

Rachel Pitzel  
Deputy City Clerk

# City of Black Diamond, WA Property Tax Levy History

EXHIBIT A

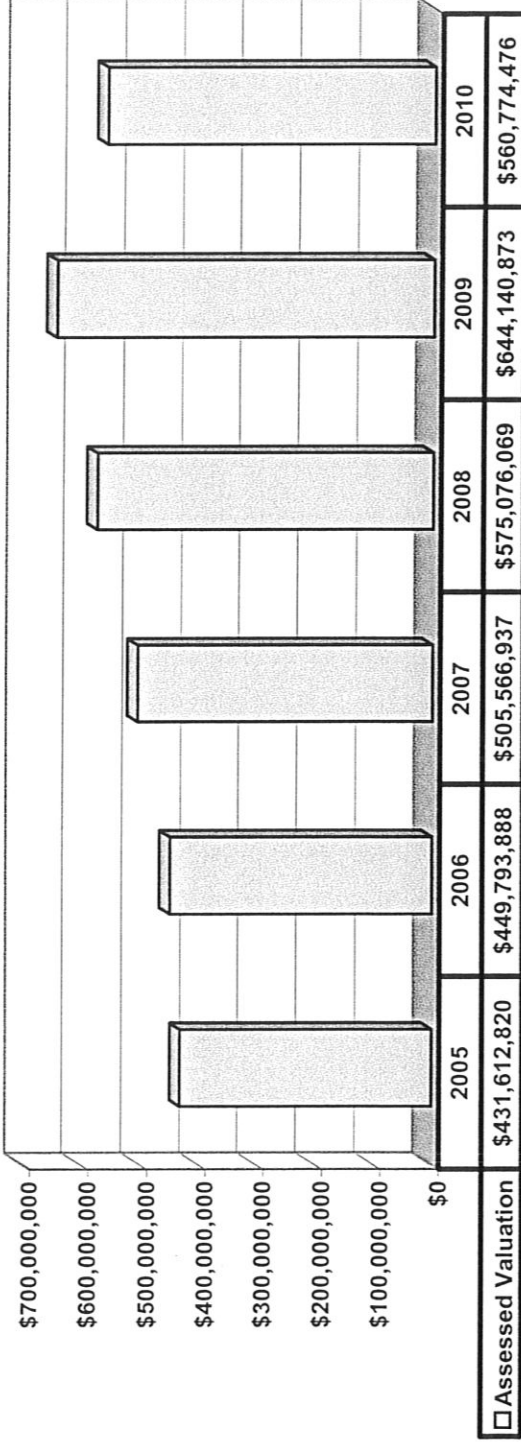


Total Levy (Mil) Rate	2.032	2.003	1.835	1.65	1.52	1.77
<b>Tax \$</b>						
Voted Public Safety	371,187	386,823	391,522	395,437	407,224	417,842
Regular	505,632	516,165	537,412	553,662	570,895	577,030
<b>Total</b>	<b>\$876,819</b>	<b>\$902,988</b>	<b>\$928,934</b>	<b>\$949,099</b>	<b>\$978,119</b>	<b>\$994,872</b>
Allowable Levy						3.18
<b>Total Allowable Tax</b>						<b>\$1,783,448</b>



City of Black Diamond, WA

Assessed Valuation History



% Incr from Prior Year	2005	2006	2007	2008	2009	2010
\$ of new construction	\$4,372,118	\$3,578,995	\$2,397,737	\$6,012,156	\$11,134,961	\$2,733,890
\$ Utilities new construction			\$7,131,841	\$1,302,322		
Annexations	4,000	4,080	4,085	4,120	4,155	4,180
Population						
		4.21%	12.40%	13.75%	12.01%	-12.94%