

ORDINANCE NO. 18-1108

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, 2019 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 8, 2018 to consider the City's 2019 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 2019; and

WHEREAS, a public hearing was held on November 8, 2018 regarding the 2019 Budget and the property tax levy, and

WHEREAS, King County requires that the 2019 Property Tax Levies be submitted by November 30, 2018; and


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

Section 1. Amount. The preliminary assessed valuation of \$867,760,447 is adopted. A regular property tax for 2019 is hereby levied in the amount \$1,676,137 which includes the allowed actual .95% increase of \$14,654 over last year's actual levy, preliminary new construction, a refund of \$0 from prior year and includes an estimated an additional \$30,000 for any additional 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 after the preliminary worksheets 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 15th day of November 2018.



Carol Benson, Mayor

Attest:



Brenda L. Martinez, City Clerk

APPROVED AS TO FORM:

David A. Linehan, City Attorney

Posted: 11/15/18
Published: 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 (±)	
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. Omits 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.***