

Ordinance No. 124653

Council Bill No. 118260

AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2015, representing a decrease below the regular property taxes levied for collection in 2014; and ratifying and confirming certain prior acts.

Related Legislation File: 118261

| | |
|---|--|
| Date Introduced and Referred: <u>11.10.14</u> | To: (committee): <u>Budget</u> |
| Date Re-referred: | To: (committee): |
| Date Re-referred: | To: (committee): |
| Date of Final Action: <u>11/24/14</u> | Date Presented to Mayor: <u>11/26/14</u> |
| Date Signed by Mayor: <u>12/2/14</u> | Date Returned to City Clerk: <u>12/2/14</u> |
| Published by Title Only <input checked="" type="checkbox"/> | Date Vetoed by Mayor: |
| Published in Full Text | |
| Date Veto Published: | Date Passed Over Veto: |
| Date Veto Sustained: | Date Returned Without Signature: |

The City of Seattle – Legislative Department

Council Bill/Ordinance sponsored by: *Nick Lesch*

Committee Action:

| Date | Recommendation | Vote |
|-----------------|----------------|------------|
| <u>11/24/14</u> | <u>Pass</u> | <u>9-0</u> |

This file is complete and ready for presentation to Full Council. _____

Full Council Action:

| Date | Decision | Vote |
|----------------------|---------------|------------|
| <u>Nov. 24, 2014</u> | <u>Passed</u> | <u>9-0</u> |

Law Department

CITY OF SEATTLE

ORDINANCE 124653

COUNCIL BILL 118260

AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2015, representing a decrease below the regular property taxes levied for collection in 2014; and ratifying and confirming certain prior acts.

WHEREAS, to increase regular property taxes, RCW 84.55.120, as approved by the voters of the State of Washington in "Referendum 47" on November 4, 1997, requires the City to enact a separate ordinance indicating the change in taxes from the previous year in terms of percentage and total amount; and

WHEREAS, The City of Seattle proposes to make its regular property tax levy for collection in 2015 in the amount reflected in the companion ordinance to this Bill, which is commonly known as the "Long Property Tax Ordinance"; and

WHEREAS, the Long Property Tax Ordinance for 2015 authorizes a decrease below the amount of regular property taxes levied for collection in 2014; and

WHEREAS, pursuant to RCW 84.55.120, after proper notice was given, the City Council held public hearings on October 7, 2014 and October 23, 2014, to consider The City of Seattle's 2015 budget and the regular property tax levy to support it; and

WHEREAS, notice of the City Council's consideration of this ordinance has been provided in the usual manner for other proposed City ordinances; NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. Regular property taxes for collection in 2015 are authorized in the amount reflected in the Ordinance introduced as Council Bill 118261. Not including increases resulting from the addition of new construction, construction of wind turbine facilities classified as personal property, improvements to property, and any increase in the value of state-assessed property, the regular property tax levy for 2015 collection represents a decrease below regular property taxes levied for collection in 2014 (excluding the "refund fund levy" in both instances) of \$14,315,712, which is a 3.86% decrease. These regular property tax levies for collection in

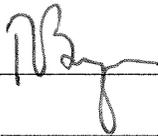


1 2014 and 2015 include regular property tax "levy lid lifts" previously approved by the voters of
2 The City of Seattle.

3 **Section 2.** Any act pursuant to the authority of this ordinance taken after the passage of
4 this ordinance is hereby ratified and confirmed.

5 **Section 3.** This ordinance shall take effect and be in force 30 days after its approval by
6 the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it
7 shall take effect as provided by Seattle Municipal Code Section 1.04.020.

8 Passed by the City Council the 24th day of Nov., 2014, and
9 signed by me in open session in authentication of its passage this
10 24th day of Nov., 2014.

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12 
13 _____
14 President _____ of the City Council

15 Approved by me this 2 day of December, 2014.

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17 
18 _____
19 Edward B. Murray, Mayor

20 Filed by me this 2nd day of December, 2014.

21
22 
23 _____
24 Monica Martinez Simmons, City Clerk

25 (Seal)

2015 BUDGET LEGISLATION FISCAL NOTE

| Department: | Contact Person/Phone: | CBO Analyst/Phone: |
|--------------------|------------------------------|---------------------------|
| FAS | Dave Hennes/4-0537 | Dave Hennes/4-0537 |

Legislation Title: AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2015, representing a decrease below the regular property taxes levied for collection in 2014; and ratifying and confirming certain prior acts.

Summary of the Legislation: This legislation, commonly known as the “Short Property Tax Ordinance” reflects changes in the regular property taxes in terms of dollars and percentages. It is a companion to the ordinance authorizing Seattle’s property tax levies, commonly known as the “Long Property Tax Ordinance.”

Background:

Since the approval of Referendum 47 in November 1997, state law has required that taxing jurisdictions adopt, by a majority of their legislative body, a separate ordinance authorizing regular property tax increases, other than increases due to certain excluded assessed property values identified below. The ordinances must show the authorized increase in terms of both dollars and percentages. Due to the exclusion of increases due to new construction, construction of wind turbine facilities classified as personal property, improvements to property, the value of state-assessed property, and refund adjustments to the levy amount, the actual year-over-year change in the City’s regular levy will differ from the calculated change in this legislation. Seattle’s Long Property Tax legislation, which is the authorizing legislation for the City’s property tax levy, provides a more detailed description of Seattle’s actual property tax levy and revenues.

In addition to the 1 percent increase in the regular non-voted property tax levy, the Bridging the Gap Transportation levy lid lift, the Families & Education levy lid lift and the Library levy lid lift proposed in the attached Bill, the City of Seattle’s 2015 levy includes a first year levy amount of \$14,566,630 for the recently approved Seattle Preschool Program levy lid lift. Two lid lifts expired in 2014, the Pike Place Market levy and the Parks levy. Altogether, this year’s levy represents a decrease of \$14,315,712 (-3.86 percent) below 2014. As noted above, this does not include the “refund fund levy,” or additional taxes resulting from new construction, construction of wind turbine facilities classified as personal property, improvements to property, or an increase in the value of state-assessed property.

X This legislation has financial implications.

Please see the Fiscal Note to the 2015 Long Property Tax Ordinance, which authorizes the actual property tax levies.



City of Seattle
Edward B. Murray
Mayor

September 22, 2014

Honorable Tim Burgess, President
Seattle City Council
City Hall, 2nd Floor

Dear Council President Burgess:

I am transmitting the attached proposed Council Bill for consideration with the 2015 Proposed Budget. This Bill shows the dollar amount and percentage change in regular property taxes over last year's actual levy, and is a companion to the legislation required to levy regular property taxes.

In addition to the 1 percent increase in the regular non-voted property tax levy, the Bridging the Gap Transportation levy lid lift, the Families & Education levy lid lift and the Library levy lid lift proposed in the attached Bill, the City of Seattle's 2015 levy includes a first year levy amount of \$14,566,630 for the recently approved Seattle Preschool Program levy lid lift. Two lid lifts expired in 2014, the Pike Place Market levy and the Parks levy. Altogether, this year's levy represents a decrease of \$14,315,712 (-3.86 percent) below 2014. This does not include the "refund fund levy," or additional taxes resulting from new construction, construction of wind turbine facilities classified as personal property, improvements to property, or an increase in the value of state-assessed property.

Thank you for your consideration of this legislation. Should you have questions, please contact Dave Hennes at 684-0537.

Sincerely,

Edward B. Murray
Mayor of Seattle

cc: Honorable Members of the Seattle City Council

STATE OF WASHINGTON -- KING COUNTY

--SS.

318501

No. 124650,651,652,653,654

CITY OF SEATTLE, CLERKS OFFICE

Affidavit of Publication

The undersigned, on oath states that he is an authorized representative of The Daily Journal of Commerce, a daily newspaper, which newspaper is a legal newspaper of general circulation and it is now and has been for more than six months prior to the date of publication hereinafter referred to, published in the English language continuously as a daily newspaper in Seattle, King County, Washington, and it is now and during all of said time was printed in an office maintained at the aforesaid place of publication of this newspaper. The Daily Journal of Commerce was on the 12th day of June, 1941, approved as a legal newspaper by the Superior Court of King County.

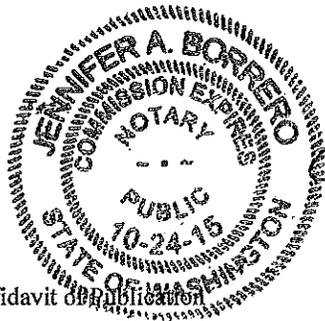
The notice in the exact form annexed, was published in regular issues of The Daily Journal of Commerce, which was regularly distributed to its subscribers during the below stated period. The annexed notice, a

CT: TITLE ONLY ORDINANCES

was published on

12/17/14

The amount of the fee charged for the foregoing publication is the sum of \$89.70 which amount has been paid in full.



Affidavit of Publication

Subscribed and sworn to before me on

12/17/2014

Notary public for the State of Washington,
residing in Seattle

State of Washington, King County

City of Seattle

Title Only Ordinances

The full text of the following legislation, passed by the City Council on November 24, 2014, and published below by title only, will be mailed upon request, or can be accessed at <http://clerk.seattle.gov>. For information on upcoming meetings of the Seattle City Council, please visit <http://www.seattle.gov/council/calendar>.

Contact: Office of the City Clerk at (206) 684-8344.

ORDINANCE NO. 124650

AN ORDINANCE relating to the City's support for education; abolishing the Office for Education and creating a Department of Education and Early Learning; repealing subchapter V of Chapter 3.20 and redesignating the subchapter titles; adding new sections 3.36.010, 3.36.020, 3.36.030, and 3.36.040; amending sections 3.35.010 and 3.35.030 of the Seattle Municipal Code; and creating a fund for education purposes.

ORDINANCE NO. 124651

AN ORDINANCE relating to the Department of Finance and Administrative Services; increasing the business license fee, and amending Section 8.55.030 of the Seattle Municipal Code.

ORDINANCE NO. 124652

AN ORDINANCE relating to making a loan to the Seattle Park District to provide funding for budgeted 2015 expenses; authorizing and providing for interfund loans to dedicated subfunds to be created within the City's Park and Recreation Fund and Parks Capital Fund to be used to make the Park District loan; providing for other properly related matters; and ratifying and confirming certain prior acts.

ORDINANCE NO. 124653

AN ORDINANCE authorizing the levy of regular property taxes by The City of Seattle for collection in 2015, representing a decrease below the regular property taxes levied for collection in 2014; and ratifying and confirming certain prior acts.

ORDINANCE NO. 124654

AN ORDINANCE relating to the levy of property taxes; fixing the rates and/or amounts of taxes to be levied, and levying the same upon all taxable property, both real and personal, in The City of Seattle, to finance the departments and activities of City government and to provide for the general obligation bond interest and redemption requirements for the year beginning on the first day of January 2015; and ratifying and confirming certain prior acts.

Date of publication in the Seattle Daily Journal of Commerce, December 17, 2014.

12/17(818501)