



SEATTLE CITY COUNCIL

Legislative Summary

CB 118567

Record No.: CB 118567

Type: Ordinance (Ord)

Status: Passed

Version: 1

124929

In Control: City Clerk

File Created: 09/24/2015

Final Action: 12/01/2015

Title: 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 2016; ratifying and confirming certain prior acts; and, by a vote of a majority plus one of the Seattle City Council, finding a substantial need to use, and providing for the use of, 101% as the regular property tax limit factor.

Date

Notes:

Filed with City Clerk:

Mayor's Signature:

Sponsors: Licata

Vetoed by Mayor:

Veto Overridden:

Veto Sustained:

Attachments:

Drafter: adam.schaefer@seattle.gov

Filing Requirements/Dept Action:

History of Legislative File

Legal Notice Published:

Yes

No

Ver- sion:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Mayor	09/28/2015	Mayor's leg transmitted to Council	City Clerk			
	Action Text:		The Council Bill (CB) was Mayor's leg transmitted to Council. to the City Clerk				
	Notes:						
1	City Clerk	11/12/2015	sent for review	Budget Committee			
	Action Text:		The Council Bill (CB) was sent for review. to the Budget Committee				
	Notes:						
1	Budget Committee	11/16/2015					
1	Full Council	11/16/2015	referred	Budget Committee			
	Action Text:		The Council Bill (CB) was referred. to the Budget Committee				

Notes:

- 1 Budget Committee 11/23/2015 pass Pass
- Action Text: The Committee recommends that Full Council pass the Council Bill (CB).
- Notes:
- In Favor: 9 Chair Licata, Member Bagshaw, Member Burgess, Member Godden, Member Harrell, Member O'Brien, Okamoto, Member Rasmussen, Member Sawant
- Opposed: 0
- 1 Full Council 11/23/2015 passed Pass
- Action Text: The Council Bill (CB) was passed by the following vote and the President signed the Bill:
- Notes:
- In Favor: 9 Councilmember Bagshaw, Council President Burgess, Councilmember Godden, Councilmember Harrell, Councilmember Licata, Councilmember O'Brien, Okamoto, Councilmember Rasmussen, Councilmember Sawant
- Opposed: 0
- 1 City Clerk 11/30/2015 submitted for Mayor Mayor's signature
- Action Text: The Council Bill (CB) was submitted for Mayor's signature. to the Mayor
- Notes:
- 1 Mayor 12/01/2015 Signed
- Action Text: The Council Bill (CB) was Signed.
- Notes:
- 1 Mayor 12/01/2015 returned City Clerk
- Action Text: The Council Bill (CB) was returned. to the City Clerk
- Notes:
- 1 City Clerk 12/01/2015 attested by City Clerk
- Action Text: The Ordinance (Ord) was attested by City Clerk.
- Notes:
-

CITY OF SEATTLE

ORDINANCE 124929

COUNCIL BILL 118567

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 2016; ratifying and confirming certain prior acts; and, by a vote of a majority plus one of the Seattle City Council, finding a substantial need to use, and providing for the use of, 101% as the regular property tax limit factor.

BE IT ORDAINED BY THE CITY OF SEATTLE AS FOLLOWS:

Section 1. General Municipal and Firefighters' Pension.

A. There is levied a tax on all taxable property, both real and personal, within The City of Seattle and subject to taxation under the laws of the State of Washington in the amount of \$569,673,920, which is calculated as \$3.60 per \$1,000 of estimated assessed value of all taxable property in the city. This tax is levied for the purpose of raising revenue to finance the various departments and activities of the municipal government of The City of Seattle for the fiscal (calendar) year 2016. The following sentence is provided for information only. This levy has been calculated at the following dollar rates per \$1,000 of assessed value: \$3.375 for general municipal purposes as allowed by RCW 84.52.043 (which includes up to \$0.225 for the Firemen's Pension Fund as allowed by RCW 41.16.060); and \$0.225 for general municipal purposes and the Firemen's Pension Fund as allowed by RCW 41.16.060. This levy includes an amount of \$100,000 or the highest lawful amount as the King County Assessor may certify, whichever is higher, to recover amounts refunded within the preceding 12 months. This levy also includes an amount of \$20,714,286 for low-income housing purposes in accordance with Ordinance 123013; an amount of \$33,404,429 for educational and developmental services in

1 accordance with Ordinance 123567; an amount of \$17,515,117 for library maintenance and
2 services in accordance with Ordinance 123851; an amount of \$14,566,630 for preschool
3 education purposes in accordance with Ordinance 124509; an amount of \$95,000,000 for
4 transportation purposes in accordance with Ordinance 124796; and in accordance with
5 Resolution 31601 an amount of \$3,000,000 for election vouchers funding purposes.

6 B. If the total of the amounts of taxes stated in subsection 1.A or the total of the tax rate
7 stated in subsection 1.A would be in excess of any maximum allowed by law, then such taxes
8 shall be reduced to the maximum amount allowed. The maximum amount allowed by law
9 includes the maximum amount of regular property taxes approved by vote of the people of The
10 City of Seattle pursuant to RCW 84.55.050. For purposes of this subsection, the maximum
11 amount of regular property taxes is determined by the King County Assessor as follows. First,
12 the Assessor determines the amount of regular City property taxes that could be levied for
13 collection in 2016 had the voters approved none of the levy lid lift measures submitted pursuant
14 to RCW 84.55.050 and Ordinances 123013, 123567, 123851, 124509, 124796 and Resolution
15 31601. This amount is computed by the Assessor by multiplying the amount of general purpose
16 regular property taxes levied for collection in 2015 by a limit factor. The limit factor is the lesser
17 of 101% or 100% plus the rate of inflation, unless pursuant to RCW 84.55.0101, the Council
18 finds that there is a substantial need to use and approves the use of 101% as the regular property
19 tax limit factor. Second, the Assessor adds the levy for tax refunds authorized by RCW
20 84.68.040, RCW 84.69.180 and RCW 84.55.070; plus the allowance authorized by RCW
21 84.55.010 for new construction, increases in assessed value due to construction of electric
22 generation wind turbine facilities classified as personal property, improvements to property, and
23 any increase in the assessed value of state-assessed property. Then, to that total amount is added

1 the six dollar amounts set forth in the last sentence of subsection 1.A authorized for 2016
2 collection in the approvals given by the voters of the City pursuant to RCW 84.55.050 and those
3 enumerated ordinances.

4 Section 2. Pursuant to RCW 84.55.0101, and pursuant to the Council's letter of June 3,
5 2015 stating its budget priorities for the 2016 budget, and in order to carry out those budget goals
6 and the 2016-2021 Capital Improvement Program, the City Council finds that there is a
7 substantial need to use and approves the use of 101% as the regular property tax limit factor for
8 regular property taxes to be collected in 2016.

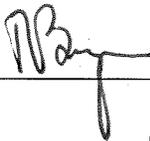
9 Section 3. Voter-approved excess taxes for bonds. In addition, a further tax is levied to
10 raise revenue to provide for the interest on and redemption of voter-approved general obligation
11 bonds for the fiscal year 2016 in the amount of \$28,852,731. This tax is applicable to all taxable
12 property within The City of Seattle.

13 Section 4. Severability. The several provisions of this ordinance are declared to be
14 separate and severable and the invalidity of any clause, sentence, paragraph, subdivision, section,
15 subsection, or portion of this ordinance, or the invalidity of the application thereof to any person,
16 property, or circumstance, shall not affect the validity of the remainder of this ordinance or the
17 validity of its application to other persons, property, or circumstances.

18 Section 5. Any act pursuant to the authority of this ordinance taken after the passage of
19 this ordinance is ratified and confirmed.
20

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

4 Passed by the City Council the 23rd day of NOVEMBER, 2015, and
5 signed by me in open session in authentication of its passage this
6 23rd day of NOVEMBER, 2015.

7
8 
9 President _____ of the City Council

10
11 Approved by me this 1st day of December, 2015.

12
13 
14 Edward B. Murray, Mayor

15
16 Filed by me this 1st day of December, 2015.

17
18 
19 Monica Martinez Simmons, City Clerk

20
21
22 (Seal)