



SEATTLE CITY COUNCIL

Legislative Summary

CB 119691

Record No.: CB 119691

Type: Ordinance (Ord)

Status: Passed

Version: 1

Ord. no: Ord 126001

In Control: City Clerk

File Created: 09/12/2019

Final Action: 12/02/2019

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 2020; and ratifying and confirming certain prior acts.

Date

Notes:

Filed with City Clerk:

Mayor's Signature:

Sponsors: Bagshaw

Vetoed by Mayor:

Veto Overridden:

Veto Sustained:

Attachments:

Uploaded By: adam.schaefer@seattle.gov

Filing Requirements/Dept Action:

History of Legislative File

Legal Notice Published:

Yes

No

Version:	Acting Body:	Date:	Action:	Sent To:	Due Date:	Return Date:	Result:
1	Mayor	09/23/2019	Mayor's leg transmitted to Council	City Clerk			
1	City Clerk	10/14/2019	sent for review	Council President's Office			
1	City Council	10/21/2019	referred	Select Budget Committee			
1	Select Budget Committee	11/19/2019	pass				Pass
<p>Action Text: The Committee recommends that City Council pass the Council Bill (CB).</p> <p>In Favor: 8 Chair Bagshaw, Member González, Member Harrell, Member Herbold, Member Juarez, Member O'Brien, Member Pacheco, Member Sawant</p> <p>Opposed: 0</p>							

- 1 City Council 11/25/2019 passed Pass
Action Text: The Council Bill (CB) was passed by the following vote, and the President signed the Bill:
In Favor: 9 Councilmember Bagshaw, Councilmember González , Council
President Harrell, Councilmember Herbold, Councilmember Juarez,
Councilmember Mosqueda, Councilmember O'Brien, Councilmember
Pacheco, Councilmember Sawant
Opposed: 0
- 1 City Clerk 11/26/2019 submitted for Mayor
Mayor's signature
Action Text: The Council Bill (CB) was submitted for Mayor's signature. to the Mayor
- 1 Mayor 11/27/2019 Signed
- 1 Mayor 12/02/2019 returned City Clerk
- 1 City Clerk 12/02/2019 attested by City Clerk
Action Text: The Ordinance (Ord) was attested by City Clerk.
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CITY OF SEATTLE
ORDINANCE 126001
COUNCIL BILL 119691

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 2020; and ratifying and confirming certain prior acts.

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 \$914,483,659, 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 2020. 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 \$98,857,381 for transportation purposes in accordance with Ordinance 124796; an amount of \$3,000,000 for election vouchers funding purposes in accordance with Resolution 31601 and Initiative 122; an amount of \$41,428,571 for low-income

1 housing purposes in accordance with Ordinance 125028; an amount of \$86,759,000 for
2 education purposes in accordance with Ordinance 125604; and an amount of \$30,371,066 for
3 library maintenance and services in accordance with Ordinance 125809.

4 B. If the total of the amounts of taxes stated in subsection 1.A or the total of the tax rate
5 stated in subsection 1.A would be in excess of any maximum allowed by law, then such taxes
6 shall be reduced to the maximum amount allowed. The maximum amount allowed by law
7 includes the maximum amount of regular property taxes approved by vote of the people of The
8 City of Seattle pursuant to RCW 84.55.050. For purposes of this subsection, the maximum
9 amount of regular property taxes is determined by the King County Assessor as follows. First,
10 the Assessor determines the amount of regular City property taxes that could be levied for
11 collection in 2020 had the voters approved none of the levy lid lift measures submitted pursuant
12 to RCW 84.55.050 and Ordinances 124796 and 125028, Initiative 122, and Ordinances 125604
13 and 125809. This amount is computed by the Assessor by multiplying the amount of general
14 purpose regular property taxes levied for collection in 2019 by a limit factor. The limit factor is
15 the lesser of 101 percent or 100 percent plus the rate of inflation, unless, pursuant to RCW
16 84.55.0101, the Council finds that there is a substantial need to use and approves the use of 101
17 percent as the regular property tax limit factor. Second, the Assessor adds the levy for tax
18 refunds authorized by RCW 84.68.040, RCW 84.69.180, and RCW 84.55.070; plus the
19 allowance authorized by RCW 84.55.010 for new construction, increases in assessed value due
20 to construction of electric generation wind turbine facilities classified as personal property,
21 improvements to property, and any increase in the assessed value of state-assessed property.
22 Then, to that total amount is added the five dollar amounts set forth in the last sentence of

1 subsection 1.A authorized for 2020 collection in the approvals given by the voters of the City
2 pursuant to RCW 84.55.050 and those enumerated ordinances.

3 Section 2. Voter-approved excess taxes for bonds. In addition, a further tax is levied to
4 raise revenue to provide for the interest on and redemption of voter-approved general obligation
5 bonds for the fiscal year 2020 in the amount of \$22,761,750. This tax is applicable to all taxable
6 property within The City of Seattle.

7 Section 3. The several provisions of this ordinance are declared to be separate and
8 severable and the invalidity of any clause, sentence, paragraph, subdivision, section, subsection,
9 or portion of this ordinance, or the invalidity of the application thereof to any person, property,
10 or circumstance, shall not affect the validity of the remainder of this ordinance or the validity of
11 its application to other persons, property, or circumstances.

12 Section 4. Any act pursuant to the authority of this ordinance taken after its passage and
13 prior to its effective date is ratified and confirmed.

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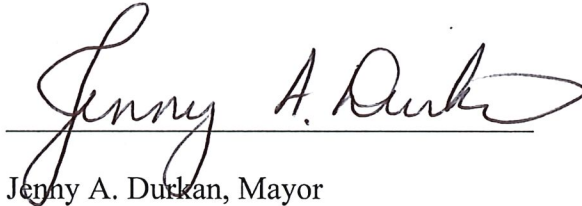
1 Section 5. This ordinance shall take effect and be in force 30 days after its approval by
2 the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it
3 shall take effect as provided by Seattle Municipal Code Section 1.04.020.

4 Passed by the City Council the 25th day of NOVEMBER, 2019, and
5 signed by me in open session in authentication of its passage this
6 25th day of NOVEMBER, 2019.

7 
8 _____

9 President _____ of the City Council

10
11 Approved by me this 27th day of November, 2019.

12 
13 _____
14 Jenny A. Durkan, Mayor

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16 Filed by me this 2nd day of December, 2019.

17 
18 _____

19 Monica Martinez Simmons, City Clerk

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21
22 (Seal)
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