



SEATTLE CITY COUNCIL

Legislative Summary

CB 118837

Record No.: CB 118837

Type: Ordinance (Ord)

Status: Passed

Version: 1

Ord. no: Ord 125195

In Control: City Clerk

File Created: 09/14/2016

Final Action: 11/28/2016

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 2017; 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 percent as the regular property tax limit factor.

Notes:

Sponsors: Burgess

Attachments:

Drafter: adam.schaefer@seattle.gov

Date

Filed with City Clerk: 11/28/2016

Mayor's Signature: 11/28/2016

Vetoed by Mayor:

Veto Overridden:

Veto Sustained:

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	09/26/2016	Mayor's leg transmitted to Council	City Clerk			
1	City Clerk	10/07/2016	sent for review	Council President's Office			
	Action Text: The Council Bill (CB) was sent for review. to the Council President's Office						
	Notes:						
1	Council President's Office	10/20/2016	sent for review	Select Budget Committee			
	Action Text: The Council Bill (CB) was sent for review. to the Select Budget Committee						
	Notes:						

Legislative Summary Continued (CB 118837)

1	Full Council	11/07/2016	referred	Select Budget Committee	
1	Select Budget Committee	11/16/2016	pass		
1	Select Budget Committee	11/21/2016	pass		Pass
	Action Text: The Committee recommends that Full Council pass the Council Bill (CB).				
	Notes:				
		In Favor:	9	Chair Burgess, Member Bagshaw, Member Harrell, Member Herbold, Member Juarez, Member Johnson, Member González , Member O'Brien, Member Sawant	
		Opposed:	0		
1	Full Council	11/21/2016	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 Burgess, Councilmember González , Council President Harrell, Councilmember Herbold, Councilmember Johnson, Councilmember Juárez, Councilmember O'Brien, Councilmember Sawant	
		Opposed:	0		
1	City Clerk	11/22/2016	submitted for Mayor's signature	Mayor	
1	Mayor	11/28/2016	Signed		
1	Mayor	11/28/2016	returned	City Clerk	
	Action Text: The Council Bill (CB) was returned. to the City Clerk				
	Notes:				
1	City Clerk	11/28/2016	attested by City Clerk		
	Action Text: The Ordinance (Ord) was attested by City Clerk.				
	Notes:				

CITY OF SEATTLE
ORDINANCE 125195
COUNCIL BILL 118837

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 2017; 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 percent 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 \$651,628,377, 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 2017. 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 \$33,738,474 for educational and developmental services in accordance with Ordinance 123567; an amount of \$17,690,268 for library maintenance and

1 services in accordance with Ordinance 123851; an amount of \$14,566,630 for preschool
2 education purposes in accordance with Ordinance 124509; an amount of \$95,950,000 for
3 transportation purposes in accordance with Ordinance 124796; an amount of \$3,000,000 for
4 election vouchers funding purposes in accordance with Resolution 31601 and Initiative 122; and
5 an amount of \$41,428,571 for low-income housing purposes in accordance with Ordinance
6 125028.

7 B. If the total of the amounts of taxes stated in subsection 1.A or the total of the tax rate
8 stated in subsection 1.A would be in excess of any maximum allowed by law, then such taxes
9 shall be reduced to the maximum amount allowed. The maximum amount allowed by law
10 includes the maximum amount of regular property taxes approved by vote of the people of The
11 City of Seattle pursuant to RCW 84.55.050. For purposes of this subsection, the maximum
12 amount of regular property taxes is determined by the King County Assessor as follows. First,
13 the Assessor determines the amount of regular City property taxes that could be levied for
14 collection in 2017 had the voters approved none of the levy lid lift measures submitted pursuant
15 to RCW 84.55.050 and Ordinances 123567, 123851, 124509, 124796, 125028, and Initiative
16 122. This amount is computed by the Assessor by multiplying the amount of general purpose
17 regular property taxes levied for collection in 2016 by a limit factor. The limit factor is the lesser
18 of 101 percent or 100 percent plus the rate of inflation, unless, pursuant to RCW 84.55.0101, the
19 Council finds that there is a substantial need to use and approves the use of 101 percent as the
20 regular property tax limit factor. Second, the Assessor adds the levy for tax refunds authorized
21 by RCW 84.68.040, RCW 84.69.180, and RCW 84.55.070; plus the allowance authorized by
22 RCW 84.55.010 for new construction, increases in assessed value due to construction of electric
23 generation wind turbine facilities classified as personal property, improvements to property, and

any increase in the assessed value of state-assessed property. Then, to that total amount is added the six dollar amounts set forth in the last sentence of subsection 1.A authorized for 2017 collection in the approvals given by the voters of the City pursuant to RCW 84.55.050 and those enumerated ordinances.

Section 2. Pursuant to RCW 84.55.0101, and in recognition that the City continues to face in the 2017 budget an ongoing Homeless State of Emergency ratified by the Council through Resolution 31630 and requirements for additional sworn officers and other uncertain public safety costs related to the Department of Justice consent decree, in addition to other resource demands necessary to carry out 2017 budget goals, and the 2017-2022 Capital Improvement Program, the City Council finds that there is a substantial need to use and approves the use of 101 percent as the regular property tax limit factor for regular property taxes to be collected in 2017.

Section 3. Voter-approved excess taxes for bonds. In addition, a further tax is levied to raise revenue to provide for the interest on and redemption of voter-approved general obligation bonds for the fiscal year 2017 in the amount of \$30,681,340. This tax is applicable to all taxable property within The City of Seattle.

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

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

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

Passed by the City Council the 21st day of November, 2016, and signed by me in open session in authentication of its passage this 21st day of November, 2016.



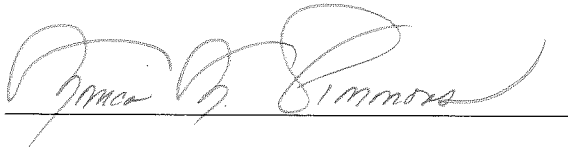
President _____ of the City Council

Approved by me this 28th day of November, 2016.



Edward B. Murray, Mayor

Filed by me this 28th day of NOVEMBER, 2016.



Monica Martinez Simmons, City Clerk

(Seal)