



# SEATTLE CITY COUNCIL

## Legislative Summary

CB 119370

Record No.: CB 119370

Type: Ordinance (Ord)

Status: Passed

Version: 1

Ord. no: Ord 125725

In Control: City Clerk

File Created: 09/19/2018

Final Action: 11/26/2018

**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 2019; 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:

Drafter: 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                      | 09/24/2018 | Mayor's leg transmitted to Council | City Clerk                 |           |              |         |
| 1  | City Clerk                 | 10/22/2018 | sent for review                    | Council President's Office |           |              |         |
| 1  | Council President's Office | 10/24/2018 | sent for review                    | Select Budget Committee    |           |              |         |
| 1  | City Council               | 10/29/2018 | referred                           | Select Budget Committee    |           |              |         |
| <p>Action Text: The Council Bill (CB) was referred. to the Select Budget Committee</p> <p>Notes:</p> |                            |            |                                    |                            |           |              |         |
| 1  | Select Budget Committee    | 11/14/2018 | pass                               |                            |           |              | Pass    |

**Action Text:** The Committee recommends that City Council pass the Council Bill (CB).

**Notes:**

In Favor: 7 Chair Bagshaw, Member González , Member Herbold, Member Johnson,  
Member Juarez, Member Mosqueda, Member O'Brien

Opposed: 0

Absent(NV): 2 Member Harrell, Member Sawant

1 City Council 11/19/2018 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, Councilmember González , Council  
President Harrell, Councilmember Herbold, Councilmember Johnson,  
Councilmember Juarez, Councilmember Mosqueda, Councilmember  
O'Brien, Councilmember Sawant

Opposed: 0

1 City Clerk 11/21/2018 submitted for Mayor  
Mayor's signature

1 Mayor 11/26/2018 Signed

1 Mayor 11/26/2018 returned City Clerk

1 City Clerk 11/26/2018 attested by City Clerk

**Action Text:** The Ordinance (Ord) was attested by City Clerk.

**Notes:**

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**CITY OF SEATTLE**

**ORDINANCE** 125725

**COUNCIL BILL** 119370

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 2019; 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 \$866,223,926, 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 2019. 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 \$18,045,843 for library maintenance and services in accordance with Ordinance 123851; an amount of \$97,878,595 for transportation purposes in accordance with Ordinance 124796; an amount of \$3,000,000 for election vouchers funding purposes in

1 accordance with Resolution 31601 and Initiative 122; an amount of \$41,428,571 for low-income  
2 housing purposes in accordance with Ordinance 125028; and an amount of \$85,900,000 for  
3 education purposes in accordance with Ordinance 125604.

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 2019 had the voters approved none of the levy lid lift measures submitted pursuant  
12 to RCW 84.55.050 and Ordinances 123851, 124796, 125028, Initiative 122, and 125604. This  
13 amount is computed by the Assessor by multiplying the amount of general purpose regular  
14 property taxes levied for collection in 2018 by a limit factor. The limit factor is the lesser of 101  
15 percent or 100 percent plus the rate of inflation, unless, pursuant to RCW 84.55.0101, the  
16 Council finds that there is a substantial need to use and approves the use of 101 percent as the  
17 regular property tax limit factor. Second, the Assessor adds the levy for tax refunds authorized  
18 by RCW 84.68.040, RCW 84.69.180, and RCW 84.55.070; plus the allowance authorized by  
19 RCW 84.55.010 for new construction, increases in assessed value due to construction of electric  
20 generation wind turbine facilities classified as personal property, improvements to property, and  
21 any increase in the assessed value of state-assessed property. Then, to that total amount is added  
22 the five dollar amounts set forth in the last sentence of subsection 1.A authorized for 2019

1 collection in the approvals given by the voters of the City pursuant to RCW 84.55.050 and those  
2 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 2019 in the amount of \$22,768,800. This tax is applicable to all taxable  
6 property within The City of Seattle.

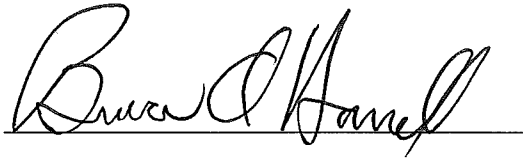
7 Section 3. The several provisions of this ordinance are declared to be separate and  
8 severable and the invalidity of any clause, sentence, paragraph, subdivision, section, subsection,  
9 or portion of this ordinance, or the invalidity of the application thereof to any person, property,  
10 or 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 the passage of  
13 this ordinance is ratified and confirmed.

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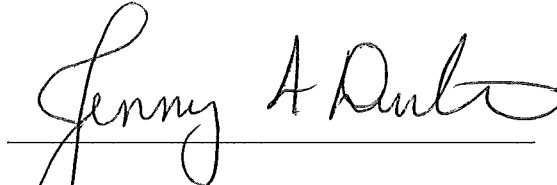
1 Section 5. This ordinance shall take effect and be in force 30 days after its approval by  
2 the Mayor, but if not approved and returned by the Mayor within ten days after presentation, it  
3 shall take effect as provided by Seattle Municipal Code Section 1.04.020.

4 Passed by the City Council the 19<sup>th</sup> day of November, 2018, and  
5 signed by me in open session in authentication of its passage this  
6 19<sup>th</sup> day of November, 2018.

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9 President \_\_\_\_\_ of the City Council

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11 Approved by me this 26<sup>th</sup> day of November, 2018.

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14 Jenny A. Durkan, Mayor

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16 Filed by me this 26<sup>th</sup> day of NOVEMBER, 2018.

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19 Monica Martinez Simmons, City Clerk

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21  
22 (Seal)

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