

ORDINANCE NO. 972

AN ORDINANCE OF THE CITY OF SHORELINE, WASHINGTON, LEVYING THE GENERAL TAXES FOR THE CITY OF SHORELINE IN KING COUNTY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2023, THE FIRST YEAR OF THE CITY OF SHORELINE'S 2023-2024 FISCAL BIENNIUM, ON ALL PROPERTY BOTH REAL AND PERSONAL, IN SAID CITY, WHICH IS SUBJECT TO TAXATION FOR THE PURPOSE OF PROVIDING SUFFICIENT REVENUE TO CONDUCT CITY BUSINESS FOR THE SAID FISCAL YEAR AS REQUIRED BY LAW, AND LEVYING AN EXCESS LEVY FOR THE REPAYMENT OF UNLIMITED GENERAL OBLIGATION BONDS.

WHEREAS, pursuant to RCW 35A.33.135, the City Council for the City of Shoreline and the City Manager have considered the City's anticipated financial requirements for 2023 and the amounts necessary and available to be raised by ad valorem taxes on real, personal, and utility property; and

WHEREAS, pursuant to RCW 84.55.120, a properly noticed public hearing was held on November 7, 2022 to consider the revenue sources including the 2023 regular property tax levy; and

WHEREAS, on July 18, 2022, the City Council passed Resolution No. 492 concerning a property tax levy for public safety and community services which will be put before the voters of the City of Shoreline as Proposition 1 at the November 8, 2022, regular election; and

WHEREAS, if the voters of the City of Shoreline approve Proposition 1, the 2023 regular property tax levy rate will be set at \$1.39 per \$1,000 of assessed valuation, otherwise the maximum change from the 2022 levy to be used for calculating the 2023 regular property tax levy rate, in addition to new construction, is based on the 1.00 percent levy limit factor, applied to the City's highest previous levy of \$15,136,139; and

WHEREAS, the November 8, 2022, regular election results will not be certified until after the adoption of this Ordinance, therefore, the City Council desires to provide for the property tax levy rate for both the passage of Proposition 1 or the failure of Proposition 1; and

WHEREAS, the voters of the City of Shoreline approved the issuance of \$38,500,000 in unlimited general obligation bonds on April 18, 2022; the City issued the bonds on May 26, 2022, and will begin making debt service payments on the bonds in December of 2022;

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, DO ORDAIN AS FOLLOWS:

Section 1. Regular Property Tax Levy.

A. Approval of Shoreline Proposition 1. If the voters of the City of Shoreline approve Proposition 1 at the November 8, 2022, general election, then the regular property tax rate for 2023 shall be as follows:

The property tax rate for 2023 shall be \$1.39 per \$1,000 of assessed valuation.

B. Rejection of Shoreline Proposition 1. If the voters of the City of Shoreline reject Proposition 1 at the November 8, 2022, general election, then the regular property tax rate for 2023 shall be as follows:

Based on the voter-approved limitation on annual levy increases, the City Council of the City of Shoreline has determined that the property tax levy for the year 2022 is fixed and established in the amount of \$15,626,022.00. This property tax levy, excluding the addition of new construction, improvements to property, any increase in the value of state assessed property, any annexations that have occurred, and administrative refunds made represents a dollar increase of \$151,361.00 and a percentage increase of 1.00 percent from the levy amount of the previous year, as shown below:

	Amount
2022 Regular Levy	\$15,626,022
Less 2021 Levy	15,136,139
Less New Construction	250,000
Less Refunds	88,522
Total Increase	151,361
Percent Increase	1.00%

Section 2. Re-levy for Prior Year Refunds. The City shall re-levy for prior year refunds in the amount of \$88,522.00 as allowed under RCW 84.69.020.

Section 3. Voter-Approved Excess Tax Levy for Unlimited General Obligation Bonds. In addition to the above regular property tax levy for the ensuing fiscal year of 2023, a tax is hereby levied to raise revenue to provide for the interest and redemption, a further tax is hereby levied to raise revenue to provide for the interest and redemption of voter-approved general obligation bonds for the fiscal year of 2023 in the amount of \$2,948,127.09. This tax is applicable to all taxable property within the City of Shoreline.

Section 4. Notice to King County. This Ordinance shall be certified to the proper King County officials, as provided by law, and taxes herein levied shall be collected to pay to the Administrative Services Department of the City of Shoreline at the time and in the manner provided by the laws of the State of Washington for the collection of taxes for non-charter code cities. The Administrative Services Director shall ensure that King County is properly notified of the taxes levied based on the approval or rejection of Proposition 1 by the voters of the City of Shoreline.

Section 5. Corrections by City Clerk or Code Reviser. Upon approval of the City Attorney, the City Clerk and/or the Code Reviser are authorized to make necessary corrections to this Ordinance, including the corrections of scrivener or clerical errors; references to other local, state, or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering and references.

Section 6. Severability. Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be preempted by State or Federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.

Section 7. Effective Date. This Ordinance shall be in full force five days after publication of a summary of this Ordinance consisting of its title, in the official newspaper of the City, as provided by law, PROVIDED, Section 1(A) shall only become operative on the Effective Date if the voters of the City of Shoreline approve Shoreline Proposition 1, otherwise Section 2(B) shall become operative on the Effective Date.

ADOPTED BY THE CITY COUNCIL ON NOVEMBER 21, 2022.




Mayor Keith Scully

ATTEST:



Jessica Simulcik Smith
City Clerk

APPROVED AS TO FORM:



Margaret King
City Attorney

Date of Publication: *November 28*, 2022
Effective Date: *December 3*, 2022