

11/23/09  
12/7/09

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE relating to the annual property tax levy; making a finding of substantial need; authorizing an increase of 1.0% in the City's regular levy from the amount levied the previous year; and providing for an effective date.

WHEREAS, RCW 84.55.120 requires a taxing district that collects regular levies to hold a public hearing on revenue sources for the district's following year's current expense budget, including consideration of possible increases in property tax revenues; and

WHEREAS, pursuant to RCW 84.55.120 and the City Charter, on December 7, 2009 upon due and proper legal notice, the Vancouver City Council held a public hearing to consider the City's general government budget, general revenue requirements for the 2010 calendar year, and the total levy amount pertaining to 2010 revenues from real and personal property taxes; and

WHEREAS, RCW 84.55.120 provides in part that no increase in property tax revenue, other than that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, may be authorized by a taxing district, except by adoption of a separate ordinance or resolution, pursuant to notice, specifically authorizing the increase in terms of both dollars and percentage; and

WHEREAS, RCW 84.55.030 provides that for the first levy for a taxing district following annexation of additional property, property tax revenue may be increased beyond the limit set forth in RCW 84.55.010; and

WHEREAS, the City Council, after the public hearing on December 7, 2009, and after duly considering all relevant evidence and testimony presented, has determined that the City requires an increase in property tax revenue from the previous year, in addition to the increase resulting from the annexation of additional property, the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the City, and as being necessary and in the best interests of the citizens of the City of Vancouver; and

WHEREAS, Chapter 84.55 RCW provides for a property tax limit factor of the lesser of one hundred one percent or one hundred percent plus inflation, defined as the percentage change in the implicit price deflator (IPD) for personal consumption expenditures for the United States as published for the most recent twelve-month period by the bureau of economic analysis of the Federal Department of Commerce in September of the year before the taxes are payable; and

WHEREAS, the IPD rate for property taxes due in 2010 is a negative 0.848 percent (-0.848%); and

WHEREAS, RCW 84.55.0101 authorizes the City, upon a finding of substantial need by City Council by a vote of a majority plus one, to use a property tax limit of one hundred one percent or less for taxes collected in the following year only; and

WHEREAS, as set forth in SR 163-09 a property tax limit of less than one hundred and one percent for 2010 would substantially and negatively impact the City's ability to continue to provide public services to the citizens of Vancouver; and

WHEREAS, the City Council has after review of the needs for public services provided by the City and the projected revenues available to meet those needs in 2010, and after public hearing, has considered whether there is a substantial need to use a property tax limit for 2010 of one hundred one percent; and

WHEREAS, the amount of property tax levied for collection in 2009 was for general government purposes; and

WHEREAS, the discretionary increase in property tax levied for collection in 2010 shall not exceed the amount of \$390,389.02, which is a percentage increase of 1.0% from the previous year; and

WHEREAS, the non-discretionary increases in property tax levied for collection in 2010 can only be estimated due to the absence of final values to be provided by the Clark County Assessor.

NOW, THEREFORE,

BE IT ORDAINED BY THE CITY OF VANCOUVER:

Section 1. The Vancouver City Council adopts the findings contained in Staff Report No163-09 and makes a finding that there is a substantial need to use a property tax limit for 2010 of one hundred one percent in order to provide adequate public services to the citizens of the City of Vancouver;

Section 2. An increase in the regular property tax levy is hereby authorized for the 2010 levy in the amount of \$390,389.02 which is a percentage increase of 1% from the previous year. This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred and refunds made.

Section 3. The City Clerk is directed to transmit and file a certified copy of this ordinance with the Board of Clark County Commissioners and the Clark County Assessor following approval by City Council.

Section 4. This ordinance shall go into effect five days after adoption.

Read first time:

Ayes: Councilmembers

Nays: Councilmembers

Absent: Councilmembers

Read second time:

PASSED by the following vote:

Ayes: Councilmembers

Nays: Councilmembers

Absent: Councilmembers

SIGNED this \_\_\_\_\_ day of \_\_\_\_\_, 2009.

\_\_\_\_\_  
Royce E. Pollard, Mayor

Attest:

Approved as to form:

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R. Lloyd Tyler, City Clerk  
By: Carrie Lewellen, Deputy City Clerk

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Ted H. Gathe, City Attorney

SUMMARY

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AN ORDINANCE relating to the annual property tax levy; making a finding of substantial need; authorizing an increase of 1.0% in the City's regular levy from the amount levied the previous year; providing for an effective date five days after adoption.