ORDINANCE NO. 4480

AN ORDINANCE of the City Council of the City of Kent, Washington, making a finding of substantial need and setting the property tax levy in 2015 for collection in 2016 at the previous year’s tax levy rate with a statutorily allowed one (1) percent increase over last year’s tax levy rate pursuant to Chapter 84.55 RCW.

RECITALS

A. Pursuant to RCW 84.55.120 and after providing all appropriate notice, the City Council held public hearings on September 15, 2015 and October 20, 2015, to consider the City of Kent’s proposed operating and capital budget for 2016, to address the City’s property tax levy to be imposed in 2015 for collection in 2016, and to review revenues and limit factors, as well as the proposed 2016 budget.

B. In accordance with RCW 84.55.120, any increase in property tax revenue other than that resulting from the addition of new construction and improvements to property, annexations, and any increase in the value of state-assessed property and the refund fund levy, requires the adoption of a separate ordinance from the tax levy ordinance specifically authorizing the increase in terms of both dollars and percentage.
C. RCW 84.55.010 provides that a taxing jurisdiction may levy taxes in an amount no more than the limit factor multiplied by the highest levy of the most recent three years, plus additional amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property. Under RCW 84.55.005(2)(c), the limit factor for a taxing jurisdiction with a population of 10,000 or more is the lesser of 101 percent or 100 percent plus inflation.

D. Pursuant to RCW 84.55.0101, upon a finding of substantial need, the City Council may provide for the use of a limit factor of 101 percent or less. The ordinance setting forth the finding of substantial need and setting the limit factor of 101 percent or less must be passed by a majority of the council members, plus one.

E. The City Council finds that in order to protect the public health, safety, and welfare, to protect the City’s future property tax levy capacity, to adequately serve the citizens of Kent by maintaining an appropriate level of service throughout the City, to appropriately discharge the City’s expected expenses and obligations, and to best serve the citizens of Kent through a continued commitment to capital improvements throughout the City, a substantial need exists to increase its tax levy over last year.

NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF KENT, WASHINGTON, DOES HEREBY ORDAIN AS FOLLOWS:

ORDINANCE

SECTION 1. - Recitals Incorporated. The foregoing recitals are incorporated into this ordinance.

Tax Levy Adjustment
Authorized (1%) - 2016 Budget
**SECTION 2.** - *Finding of Substantial Need.* The Kent City Council finds that a substantial need exists under RCW 84.55.0101, and therefore authorizes the use of a limit factor of 101 percent for the property tax levied in 2015 for collection in 2016.

**SECTION 3.** - *Property Tax Levy Authorized.* In addition to the increase resulting from new construction and improvements to property from annexations, from any increase in the value of state-assessed property, and from the refund fund levy, the property tax levied in 2015 for collection in 2016 is authorized at the previous year’s property tax levy, plus a one (1) percent increase, representing an increase of $220,840.

**SECTION 4.** - *Severability.* If any one or more section, subsection, or sentence of this ordinance is held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this ordinance and the same shall remain in full force and effect.

**SECTION 5.** - *Corrections by City Clerk or Code Reviser.* Upon approval of the city attorney, the city clerk and the code reviser are authorized to make necessary corrections to this ordinance, including the correction of clerical errors; ordinance, section, or subsection numbering; or references to other local, state, or federal laws, codes, rules, or regulations.

**SECTION 6.** - *Effective Date.* This ordinance shall take effect and be in force January 1, 2016, which is more than five days after its publication, as provided by law.
I hereby certify that this is a true copy of Ordinance No. 4180 passed by the City Council of the City of Kent, Washington, and approved by the Mayor of the City of Kent as hereon indicated.