

**ORDINANCE NO. 1999-11-074**

**AN ORDINANCE RELATING TO THE 2000 BUDGET AND SETTING THE AD VALOREM AND FOREST EXCISE TAX LEVIES FOR 2000 AND ALSO SETTING FORTH THE PERCENTAGE AND DOLLAR RATE OF INCREASE FOR THE REGULAR PROPERTY TAX LEVY FOR 2000 PURSUANT TO THE TERMS OF REFERENDUM 47.**

**WHEREAS**, pursuant to State statute (RCW 84.52.020) the City is required to submit on or before November 15th of each year to the County an ordinance setting the annual property tax levy; and

**WHEREAS**, the assessed valuation, impacts of new construction and improvements, value of annexations, and changes in the state assessed utility valuations are not available from the County Assessor at the time of preparation of this ordinance; and

**WHEREAS**, the statutes require the adoption of the ordinance prior to the information being available from the County Assessor; and

**WHEREAS**, a public hearing was held on October 18, 1999 to discuss the annual 2000 property tax levy; and

**WHEREAS**, the Bellingham City Council desires to levy a regular property tax levy for 2000 that will include an increase from the previous year in the amount of \$670,000.00, plus collect the value of new construction and improvements, the value of annexations, and changes in the state assessed utility valuations; and

**WHEREAS**, the City retains unused prior year tax capacity of approximately \$781,247.73 and the City Council desires to adopt the year 2000 levy in an amount which utilizes the amount generated by the year 2000 implicit price deflator with the balance from said unused prior year authority; and

**WHEREAS**, if Whatcom County approves the additional .1% Criminal Justice sales tax to be effective in 2000 the City will not need to increase the property tax levy to the \$670,000.00 amount; and

City of Bellingham

**CITY ATTORNEY**

210 Lottie Street

Bellingham, WA 98225

Telephone (360) 676-6903

**WHEREAS**, the City Council will levy the special \$.57 per thousand dollars of assessed valuation regular tax for Beyond Greenways purposes as passed at the November 4, 1997 General Election; and

**WHEREAS**, the City Council will levy such excess levies as are necessary to provide for the payment of the debt service on bond issues previously issued pursuant to vote of the citizens of Bellingham;

**NOW, THEREFORE, THE CITY OF BELLINGHAM DOES ORDAIN:**

**Section 1.** The Ad Valorem and Forest excise taxes for the City of Bellingham for the 2000 budget are subject to the following levies:

A. The General and Firefighters Pension Fund levies for 1999 were for a total of \$8,825,040.61 with the base after removing refunds being \$8,811,552.50. To the base pursuant to RCW 84.55.120 will be added \$670,000.00 which is a 7.60365% increase from the previous year. The levy will consist of \$125,124.05 from the 1.42% implicit price deflator and the remaining \$544,875.95 or 6.18365% from prior years capacity. In addition to this levy will be added the full amount available from any new construction and improvements, the value of annexations, and changes in the state assessed utility valuations.

B. If Whatcom County adopts the .1% Criminal Justice sales tax on or before December 21, 1999, then in place of section A. above the City shall levy a smaller amount of property tax increase as provided in this paragraph B. The General and Firefighters Pension Fund levies for 1999 were for a total of \$8,825,040.61 with the base after removing refunds being \$8,811,552.50. To the base pursuant to RCW 84.55.120 will be added \$125,124.05 from the 1.42% implicit price deflator. In addition to this levy will be added the full amount available from any new construction and improvements, the value of annexations, and changes in the state assessed utility valuations.

C. If Section B. of this ordinance is determined to be invalid, or if the Whatcom County Assessor requires that the amount of the City's levy be determined prior to the adoption of a .1% criminal justice sales tax by Whatcom County, then the levy established in Section A. of this ordinance shall prevail.

D. In addition to the above regular levy, the Beyond Greenways levy passed on November 4, 1997 will add a levy of \$.57 per thousand dollars of assessed valuation which will provide not to exceed \$20,000,000.00 to be collected beginning in 1998 and continuing through the year 2006 (or sooner).

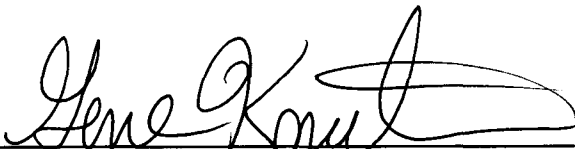
E. To redeem the debt for previously approved excess bond issues the following levies will be made:

1. 1992 General Obligation Refunding - Approximately \$551,805.00.
2. 1992 Fire General Obligation Refunding - Approximately \$177,500.00.

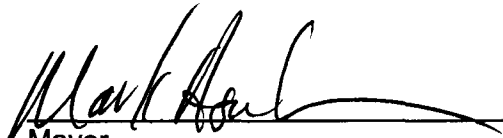
City of Bellingham  
CITY ATTORNEY  
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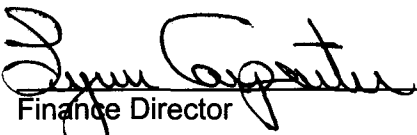
**Section 2.** At such time as the assessed valuation figures do become available from the State and Whatcom County Assessor, the computations will be administratively made to reflect the legislative direction provided and attached hereto as "Exhibit A" and incorporated by reference herein.

PASSED by Council this 12th day of November, 1999.

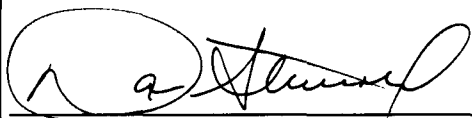
  
\_\_\_\_\_  
Council President

APPROVED by me this 12th day of November, 1999.

  
\_\_\_\_\_  
Mayor

ATTEST:   
\_\_\_\_\_  
Finance Director

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Office of the City Attorney

Published: 11/17/99



**OFFICE OF THE MAYOR, BUDGET DIVISION, 210 Lottie St., Bellingham, Washington 98225 Telephone: (360) 738-7320, FAX (360) 738-7418**

THE FOLLOWING DOCUMENT IS MADE A PART OF ORDINANCE 99-11-074 . AS EXHIBIT "A"

STATE OF WASHINGTON )  
 ) ss  
 COUNTY OF WHATCOM )

I, Gary Pitcher, the Budget Director for the City of Bellingham, do hereby certify that the following is the City of Bellingham's 2000 tax levy request, as adopted on November 15, 1999, by the Bellingham City Council, as same appears on record in the Office of the Finance Director.

ASSESSED VALUATION

\$ 3,932,604,474.00

REGULAR LEVY REQUEST

GENERAL FUND - Base	
\$2.11316 per thousand =	8,310,222.47

FIRE PENSION - Base	
\$.22500 per thousand =	<u>884,836.01</u>

SUB-TOTAL REGULAR LEVY - Base	
\$2.33816 per thousand =	9,195,058.48

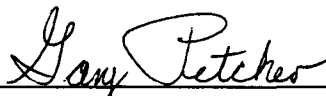
BEYOND GREENWAYS - Levy Lid Lift	
\$.57000 per thousand =	<u>2,241,584.55</u>

<u>TOTAL REGULAR LEVY</u>	
\$2.90816 per thousand =	\$ 11,436,643.03

Ordinance 99-11-074, Exhibit "A"  
Page Two

	ASSESSED VALUATION <u>EXCESS LEVY</u>
	\$ 3,864,929,794.00
<u>EXCESS LEVY REQUEST</u>	
1992 G.O. REFUNDING \$0.14277 per thousand =	551,796.03
1992 FIRE G.O. REFUNDING \$0.04593 per thousand =	<u>177,516.23</u>
<u>TOTAL EXCESS LEVY</u> \$0.18870 per thousand	\$ 729,312.26
 	<hr/>
<u>TOTAL CITY LEVY</u> \$3.09686 per thousand	\$ <u>12,165,955.29</u>

Dated this 21st day of December, 1999

  
\_\_\_\_\_  
Gary Pletcher, Budget Director  
City of Bellingham, Washington

cc: Mayor Mark Asmundson  
Bellingham City Council

WHATCOM COUNTY  
ASSESSOR'S OFFICE  
COUNTY COURTHOUSE  
311 Grand Avenue  
Bellingham, WA 98225-4084



KEITH M. WILLNAUER  
COUNTY ASSESSOR

JOHN E. ROMAKER  
CHIEF DEPUTY

DECEMBER 13, 1999

GARY PITCHER, BUDGET DIRECTOR  
CITY HALL  
BELLINGHAM WA 98225

TAXING DISTRICT  
CITY OF BELLINGHAM

PHONE NO: 738-7320

1999 ASSESSED VALUES FOR 2000 LEVIES, PAYABLE IN 2000

This is to certify the ACTUAL ASSESSED VALUATIONS pursuant to RCW 84.48.130 for computing your levies as adjusted due to Senior Citizens' property tax exemptions (RCW 84.36)

The ACTUAL 100% VALUATION before adjustment is: \$ 3,988,920,074.

To assist your levy request process, we have provided you with three separate enclosures;

1. The Regular Levy maximum allowable dollar amount and levy rate calculation form.
2. The Levy Request/Certification Summary Form.
3. Information/Directions Addendum.

Use the Levy Request/Certification Summary Form to indicate the actual dollar amounts -- for both your regular Levy and your excess and bond levy needs.

**IT IS CRITICAL THAT YOU**

**\*\*\*\*\* FAX OR RETURN YOUR LEVY REQUEST FORM WITHIN 10 DAYS\*\*\*\*\***

**FAX NUMBER 738-2472**

Your Tax Base Value amounts and full allowable dollar amounts are included on the standard calculation form. These can be used for your reference and recalculation of levy rates. You do not need to return the calculation form, **only return the Levy Request/Certification Summary Form.**

After all levies for the county are consolidated, should we find any that exceed the levy or dollar amounts allowable, a proration will be done and you will be advised.

If you need assistance or have any questions, please contact Betty Williamson, Assessor's Office, 676-6790 or 398-1310.

Your cooperation is greatly appreciated.

Sincerely,

KEITH M. WILLNAUER  
Whatcom County Assessor

**COMPUTATION FOR PROPERTY TAX LEVY FOR TAXING DISTRICT CITY OF BELLINGHAM**  
**POPULATION OF DISTRICT IS 10,000 OR MORE [ X ] YES OR [ ] NO 1999 LEVY FOR 2000 TAXES**

Was a resolution/ordinance passed to increase the levy from the amount levied in the previous year? [ X ] Yes or [ ] No  
 Was an additional resolution/ordinance passed to increase the levy above the Implicit Price Deflator? [ ] Yes or [ X ] No  
 If yes what is the total percentage increase? \_\_\_\_\_% (Do Not Use For Schools)

**A. TAX BASE FOR REGULAR LEVY**

1. TOTAL DISTRICT TAXABLE VALUE (INCLUDING STATE UTILITY PROPERTY, AND EXCLUDING BOATS, TIMBER ASSESSED VALUE, AND THE SENIOR CITIZEN EXEMPTION FROM THE REGULAR LEVY). TAX BASE FOR REGULAR LEVY..... \$3,932,604,474

**B. TAX BASE FOR EXCESS AND VOTED BOND LEVIES**

2. LESS ASSESSED VALUE OF THE SENIOR CITIZEN EXEMPTION OF LESS THAN \$30,000 INCOME ( DIFFERENCE BETWEEN THE LOWER OF THE FROZEN OR MARKET VALUE AND THE EXEMPT VALUE)..... \$67,856,340

3. PLUS TIMBER ASSESSED VALUE (TAV)..... \$181,660

4. TAX BASE FOR EXCESS AND VOTED BOND LEVIES (1 - 2 + 3)..... \$3,864,929,794

09-Dec-99

**LEVY RATE COMPUTATION**

**REGULAR LEVY**

TYPE OF TAXING DISTRICT BELLINGHAM - CITY  
 STATUTORY MAXIMUM DOLLAR RATE FOR TAXING DISTRICT..... 3.60000 / \$1,000

THE DOLLAR AMOUNT OF THE CERTIFIED LEVY (FROM "M" ON PAGE ONE ) DIVIDED BY THE ASSESSED VALUE SHOWN ON LINE 1 ABOVE.

$$\frac{9,195,058.48}{3,932,604,474} = \frac{2.33816}{2.41101} / \$1000$$

FOR REGULAR RATE, ENTER THE LESSER OF THE STATUTORY MAXIMUM DOLLAR RATE OR THE CERTIFIED LEVY RATE..... \* 2.41101 / \$1,000

\* NOT TO EXCEED THE LEVY LIMIT AS CALCULATED ON PAGE ONE

**REGULAR LEVY - BEYOND GREENWAYS**

THE DOLLAR AMOUNT OF THE CERTIFIED LEVY DIVIDED BY THE ASSESSED VALUE SHOWN ON LINE 4 ABOVE.

$$\frac{2,241,584.55}{3,932,604,474} = \frac{0.57000}{0.57000} / \$1000$$

**REGULAR LEVY LID LIFT FOR 9 YEARS OR SOONER**

1998	\$2,120,312.50
1999	\$2,186,761.53
2000	
2001	
2002	
2003	
2004	
2005	
2006	

**VOTED BOND LEVY**

THE DOLLAR AMOUNT OF THE CERTIFIED LEVY DIVIDED BY THE ASSESSED VALUE SHOWN ON LINE 4 ABOVE.

$$\frac{729,312.26}{3,864,929,794} = \frac{.18870}{.18870} / \$1000$$

NOT TO EXCEED \$20,000,000.00

**JOINT DISTRICTS**

IN COMPUTING THE LEVIES FOR A JOINT DISTRICT, INCLUDE THE ASSESSED VALUE AND ALL NECESSARY ADJUSTMENTS OF THE ENTIRE DISTRICT FOR THE REGULAR, SPECIAL AND BOND TAX BASE.

**LEVY LIMIT CALCULATION FOR DISTRICT WITH POPULATION OVER 10,000**

**1999 LEVY FOR 2000 TAXES**

FOR REGULAR LEVY CALCULATIONS, OR AN ANNEXATION, FOLLOW INSTRUCTIONS BELOW. FOR CONSOLIDATION, USE ONE FORM FOR EACH DISTRICT INVOLVED IN THE USUAL MANNER AND ADD THE RESULTS TO GET THE TOTAL LIMIT.

1996- 7,916,661.13                      1997- 8,692,816.03                      1998- 9,067,263.10                      1999 9,592,800.23

**A.** HIGHEST REGULAR TAX WHICH COULD HAVE BEEN LAWFULLY LEVIED BEGINNING WITH THE 1985 LEVY. DO NOT INCLUDE INCOME FROM REFUND LEVY.                      % OR IPD

*Rounded down for other calculations to work evenly.*

YEAR	1999	9,592,800.23	NO ORD			
	<u>8,811,552.50</u>		LEVY LIMIT ORD	X	1.42	<u>8,930,645.48</u>
			SUB NEED ORD	X		<u>9,729,017.99</u>

**B.** CURRENT YEAR'S ASSESSED VALUE OF NEW CONSTRUCTION AND IMPROVEMENTS IN ORIGINAL DISTRICT BEFORE THE ANNEXATION OCCURRED TIMES LAST YEAR'S LEVY RATE.

A.V.	89,398,740	X	<u>2.30033</u>	/1000	=	<u>205,646.60</u>
			<del>2.87033</del>			<u>256,603.89</u>

**C.** CURRENT YEAR'S ASSESSED VALUE OF STATE ASSESSED PROPERTY IN ORIGINAL DISTRICT. IF ANNEXED LESS LAST YEAR'S ASSESSED VALUE OF STATE ASSESSED PROPERTY. THE REMAINDER TO BE MULTIPLIED BY LAST YEAR'S REGULAR LEVY RATE.

	<u>83,598,449</u>	MINUS	<u>73,894,590</u>	=	<u>9,703,859</u>	
	CURRENT YR. AV		PREVIOUS YR. AV		REMAINDER	
		X	<u>2.30033</u>	/1000	=	<u>22,322.08</u>
	<u>9,703,859</u>		<del>2.87033</del>			<u>27,853.28</u>
	REMAINDER		PREVIOUS YR. LEVY RATE			

**D.** REGULAR PROPERTY TAX LIMIT ..... WITH NO ORD 9,164,614.16

**E.** REGULAR PROPERTY TAX LIMIT ..... WITH LEVY LIMIT ORD 10,043,475.16

**F.** REGULAR PROPERTY TAX LIMIT ..... WITH SUB NEED ORD

THE FOLLOWING THREE PARTS, G THROUGH I, ARE FOR USE IN CALCULATING THE ADDITIONAL LEVY LIMIT DUE TO ANNEXATION. IF YOU ARE CALCULATING THE REGULAR LEVY LIMIT FOR A DISTRICT WHICH HAS NOT BEEN ANNEXED, GO TO PARTS J, K, L & M.

**G.** TO FIND THE RATE TO BE USED IN H, TAKE THE LEVY LIMIT AS SHOWN IN D ABOVE AND DIVIDE IT BY THE CURRENT ASSESSED VALUE OF THE ORIGINAL DISTRICT INCLUDING NEW CONSTRUCTION AND IMPROVEMENTS.

<u>9,164,614.16</u>	/	<u>3,932,601,874</u>	=	<u>2.33042</u>	
<del>10,043,475.16</del>		A.V.		<del>2.54627</del>	
D, E OR F				RATE	

**H.** ANNEXED AREA'S CURRENT ASSESSED VALUE INCLUDING NEW CONSTRUCTION AND IMPROVEMENTS TIMES THE RATE FOUND IN G ABOVE.

<u>2,600</u>	X	<u>2.33042</u>	=	<u>6.06</u>
ANNEXED AREA'S AV		E (RATE)		<del>6.62</del>

**I.** NEW LEVY LIMIT FOR ANNEXATION = G + H = ..... 40,043,481.78

**J.** RCW 84.55.070 PROVIDES THAT THE LEVY LIMIT WILL NOT APPLY TO THE LEVY FOR TAXES, REFUNDED OR TO BE REFUNDED PURSUANT TO CHAPERS 84.68 AND 84.69.

<u>9,164,620.22</u>	+	RCW 84.68	<u>30,438.26</u>	=	<u>9,195,058.48</u>
<del>10,043,481.78</del>		RCW 84.69			<u>10,043,920.04</u>
D OR G					

**K.** TOTAL ALLOWABLE LEVY AS CONTROLLED BY THE LEVY LIMIT D, E, OR F & I & J 10,043,920.04

**L.** AMOUNT OF LEVY CERTIFIED BY COUNTY LEGISLATIVE AUTHORITY OR TAXING DISTRICT AS APPLICABLE. 9,481,552.50  
9,195,058.48

**M.** LESSER OF ITEMS K & L. 9,195,058.48  
9,481,552.50



TAXING DISTRICT BELLINGHAM

COMPUTATION OF PROPERTY TAX LEVY

1999 LEVY FOR 2000 TAXES

VOTED BOND LEVY - 1982

THE DOLLAR AMOUNT OF THE CERTIFIED LEVY DIVIDED BY THE ASSESSED VALUE SHOWN ON LINE 4 ON PAGE 2.

$$\frac{551,796.03}{3,864,929,794} = \frac{.14277}{1000} / \$1000$$

VOTED BOND LEVY - 1985

THE DOLLAR AMOUNT OF THE CERTIFIED LEVY DIVIDED BY THE ASSESSED VALUE SHOWN ON LINE 4 ON PAGE 2.

$$\frac{177,516.23}{3,864,929,794} = \frac{.04593}{1000} / \$1000$$

**LEVY REQUEST SUMMARY FORM**

TAXING DISTRICT

BELLINGHAM

**CERTIFICATION OF WHATCOM COUNTY LEVY AMOUNTS 1999 LEVY FOR 2000 TAXES**

POPULATION OF DISTRICT IS OVER 10,000

The purpose of this attachment sheet is to simplify and assist you in detailing the certified actual levy amounts in terms of dollars you are requesting from the collection of property tax for your tax district. **YOU MUST COMPLETE AND SIGN THIS SUMMARY.** The requested categories follow the typical Whatcom County Assessor's Office levy calculation form which is also enclosed for your review.

<b>SECTION A:</b>	MAXIMUM DOLLAR AMOUNT ALLOWABLE	DOLLAR AMOUNT REQUESTED
<b>REFERENDUM 47 CERTIFICATION DECISION SELECTIONS (CHOOSE ONE)</b>		
1. PREVIOUS YEARS LEVY AMOUNT	8,811,552.50	
2. HIGHEST PREVIOUS LAWFUL LEVY AMOUNT PLUS 1.0142%  Requires a separate resolution: RCW 84.55.120 Submit a copy of the resolution to the assessor's office	9,729,017.99	8,936,645.48
3. HIGHEST PREVIOUS LAWFUL LEVY AMOUNT PLUS 6%  Requires a substantial need resolution: RCW 84.55.005,0101 'Submit a copy of the resolution to the assessor's office	10,168,368.24	

<b>SECTION B:</b>		
<b>REGULAR LEVY REQUEST</b>		
A. ENTER APPROPRIATE AMOUNT FROM ABOVE.....		8,936,645.48
B. NEW CONSTRUCTION .....	256,603.89	205,446.60
C. STATE ASSESSED PROPERTY .....	27,853.28	22,322.08
F. ANNEXATION ADDITION.....	6.62	6.06
H. REFUND AMOUNT.....	30,438.26	30,438.26
I. REQUESTED TOTAL REGULAR LEVY AMOUNT.....		9,195,058.48

<b>VOTER APPROVED REGULAR LEVY LID LIFT</b>		
BEYOND GREENWAYS - 3RD YEAR OF 9.....@ \$.57 .....	2,241,584.55	2,241,584.55

<b>VOTER APPROVED EXCESS OR SPECIAL LEVIES</b>		DOLLAR AMOUNT REQUESTED
	LEVY NAME (OR PURPOSE)	
VOTED EXCESS LEVY.....	1992 GO REFUNDING	551,796.03
VOTED BOND LEVY.....	1992 FIRE GO REFUNDING	177,516.23
VOTED BOND LEVY.....		

**IMPORTANT:**

This summary represents the indicated actual Whatcom County property tax levy amounts requested.

Signed: Gary W. Pitcher  
 Title: Budget Director

Date: 12/21/99



OFFICE OF THE MAYOR, BUDGET DIVISION, 210 Lottie St., Bellingham,  
Washington 98225 Telephone: (360) 738-7320, FAX (360) 738-7418

M E M O R A N D U M

TO: Mayor Mark Asmundson  
Bellingham City Council

FROM: Gary Pitcher *GP*  
Budget Director

DATE: December 21, 1999

RE: 2000 Property Tax Levy

Attached is the Exhibit "A" for the adoption of the 2000 property tax levy. This goes with Ordinance 99-11-074, which was adopted November 15, 1999. The relevant items about the assessed valuation and levy are as follows:

1. The regular assessed value, over the prior year, increased from \$3,836,423,735 to \$3,932,604,474. This was an increase of \$96,180,739 or 2.5 percent.
2. New construction contributed \$89,398,740 to the increase and annexations added \$2,600 to the increase.
3. The difference between the increase and new construction and annexations indicates an increase in previous assessed valuations and adjustments of \$6,779,399.
4. The levy for General and Fire Pension purposes increased from \$8,825,040.61 to \$9,195,058.48, which is \$370,017.87 or 4.2 percent.
5. The levy rate for General and Fire Pension goes from \$2.30033 to \$2.33816. This is an increase of \$.03783 or 1.6 percent.
6. The total levied for voted excess bond issues increased from \$716,383.07 to \$729,312.26. The levy rate changed from \$.19019 to \$.18870 or a decrease of \$.00149.

For informational purposes I have presented below the value of new construction added by the County Assessor for a 10-year period. The amount added in one year is for the next year's tax levy and collections.

<u>YEAR</u>	<u>COUNTY ASSESSOR'S NEW CONSTRUCTION</u>
1999	\$ 89,398,740
1998	81,738,166
1997	77,764,289
1996	90,825,629
1995	90,272,075
1994	174,424,662
1993	154,931,853
1992	58,895,432
1991	40,276,290
1990	80,436,150

Also for informational purposes I have included the historical information relating to the Beyond Greenway Levy.

2000	\$ 2,241,584.55
1999	2,186,761.53
1998	<u>2,120,312.50</u>
Total Levied to date	\$ 6,548,658.58

GWP/pas