

**Subject: Ordinance #1498 – Adoption of Property Tax Levy for 2018**

**Proposed Council Action:**

First Reading. No Action Requested. This Matter will be scheduled for a Public Hearing and Adoption during Second Reading on November 21, 2017.

**Dept. Origin: Mayor’s Office**  
**Prepared by: Jennifer Robertson, City Attorney’s Office**  
**For Agenda of: November 7, 2017**  
**Exhibits: Ordinance #1498 and Levy Certification**

	Initial & Date
<b>Concurred by Mayor:</b>	_____
<b>Approved by City Planner:</b>	_____
<b>Approved as to form by City Atty:</b>	<u>JSR/9-25-17</u>
<b>Approved by Finance Director:</b>	_____
<b>Approved by Department Head:</b>	_____

**INFORMATION / BACKGROUND**

As part of the budget process, Ruston will consider a budget and the revenue sources for City operations and capital expenses. As part of that process, the City is required to hold a public hearing on this topic.<sup>1</sup> The public hearing and the budget and revenue sources is currently scheduled to coincide with Second Reading of Ordinance No. 1498 on November 21, 2017.

Ruston is required to adopt its property tax levy in November of each year by ordinance and transmit a certified copy of the ordinance to Pierce County Assessor-Treasurer and to the Pierce County Council no later than November 30<sup>th</sup>.<sup>2</sup> A Levy Certification must also be transmitted with the Ordinance.

Adoption of this Ordinance should be scheduled on the agenda for after the public hearing on the budget and revenue during the meeting on **November 21, 2017**.

**FISCAL CONSIDERATION**

This levy ordinance increases the property taxes levied by Ruston by the maximum amount allowed by law (one percent plus new construction, etc.). The total estimated

<sup>1</sup> RCW 84.55.120.

<sup>2</sup> RCW 35A.33.135; 84.52.020; 35A.33.135.

2018 levy amount is **\$469,948.54**, which includes additional property tax estimated from new construction (**\$14,250.99** based on a new construction value of \$6,396,264) and the estimated additional revenue from the increase in administrative refunds (**\$13.46**). In 2017, the City collected \$451,185.70.

**BOARD OR COMMITTEE RECOMMENDATION**

None.

**RECOMMENDATION / MOTION**

No action requested. This matter will come back for Second Reading on November 21, 2017 at which time the Council will hold a public hearing on the levy (and on the City's budget), after which time passage of Ordinance No. 1498 will be appropriate.

**ORDINANCE NO. 1498**

**AN ORDINANCE OF THE CITY OF RUSTON, WASHINGTON, ESTABLISHING THE AMOUNT OF PROPERTY TAXES TO BE LEVIED FOR THE YEAR 2018, LEVYING AN INCREASE OF THE REGULAR PROPERTY TAX LEVY IN THE AMOUNT OF \$5,176.01 FOR 2018, EXCLUSIVE OF ADDITIONAL REVENUE RESULTING FROM NEW CONSTRUCTION, IMPROVEMENTS TO PROPERTY, NEWLY CONSTRUCTED WIND TURBINES, ANY INCREASE IN THE VALUE OF STATE ASSESSED PROEPRTY, ANY ANNEXATIONS AND REFUNDS MADE, AND ESTABLISHING AN EFFECTIVE DATE.**

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WHEREAS, the City Council of the City of Ruston held meetings on October 17, 2017, November 7, 2017, and November 21, 2017 and considered its budget for the 2018 calendar year; and

WHEREAS, in accordance with RCW 84.55.120, on November 21, 2017, the City held a duly-noticed public hearing on revenue sources for the 2018 budget, including considering of possible increases in property tax revenues; and

WHEREAS, the public hearing was held prior to the passage of this Ordinance; and

WHEREAS, the estimated valuation of all taxable property within the City of Ruston is \$235,524,287 exclusive of valuations resulting from new construction, improvements to property, or refunds made; and

WHEREAS, the City's actual levy amount from the previous year was Four Hundred Fifty Thousand Five Hundred Twenty One Dollars and Fifty Five Cents (\$450,521.55); and

WHEREAS, the City Council attests that the City's population is less than 10,000; and

WHEREAS, on November 7, 2017, the City Council held the first reading on this Ordinance; and

WHEREAS, on November 21, 2017, the City Council held a public hearing on this Ordinance after duly noticing the same; and

WHEREAS, on November 21, 2017, the City Council adopted this Ordinance during its regular meeting at second reading after holding the public hearing; **NOW, THEREFORE**

**THE CITY COUNCIL OF THE CITY OF RUSTON DOES HEREBY ORDAIN AS FOLLOWS:**

**Section 1.** An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2018 tax year.

**Section 2.** The dollar amount of the increase over the actual levy amount from the previous year shall be \$5,176.01, which is a percentage increase of 1.148893 percent over the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made. The amount of additional revenue from new construction with an assessed value of \$6,396,254 is Fourteen Thousand Two Hundred Fifty Dollars and Ninety-Nine Cents (\$14,250.99). Additional revenue from the levy for taxes refunded as per RCW 84.68 or RCW 84.69 is Thirteen Dollars and Forty Six Cents (\$13.46).

**Section 3. Ordinance filing required.** The City Clerk is directed to transmit a certified copy of this ordinance to the Office of the Auditor of the State of Washington, Division of Municipal Corporations. The City Clerk is further directed to transmit a certified copy of this ordinance to both the Pierce County Assessor-Treasurer and to the Pierce County Council, Attention Clerk, on or before November 30, 2017.

**Section 4. Recertification authorized.** The City Clerk is further directed to timely file any recertification needed after receipt of the final adjusted year-end values in December from the

Pierce County Assessor-Treasurer. Such recertification, if needed, shall be filed no later than December 26, 2017.

**Section 5. Effective date.** This ordinance shall take effect and be in force five (5) days after passage and legal publication.

ADOPTED by the City Council of the City of Ruston and attested by the City Clerk in authentication of such passage on this 21st day of November, 2017.

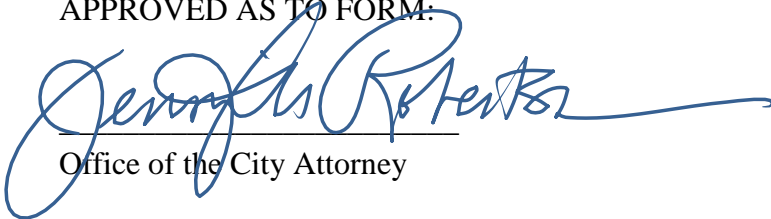
APPROVED by the Mayor this 21st day of November, 2017.

\_\_\_\_\_  
Bruce Hopkins, Mayor

ATTEST/AUTHENTICATED:

\_\_\_\_\_  
Judy Grams, City Clerk

APPROVED AS TO FORM:

  
Office of the City Attorney

FILED WITH THE CITY CLERK: \_\_\_\_\_

PASSED BY THE CITY COUNCIL: \_\_\_\_\_

PUBLISHED: \_\_\_\_\_

EFFECTIVE DATE: \_\_\_\_\_

ORDINANCE NO: 1498



## Notice of Public Hearing

The City Council of the City of Ruston will hold a public hearing on **November 21, 2017 at 7:00 pm** or as soon thereafter as the matter may be heard, on Ordinance No. 1989, regarding Adoption of Property Tax Levy for 2018. All members of the public may provide testimony on the proposal during the public hearing or you may submit written comments prior to the public hearing. Copies of pertinent documents are available on line at [www.rustonwa.org](http://www.rustonwa.org) or by contacting the City Clerk at (253) 759-3544.

Public comments or questions may be submitted in writing to Judy Grams, City Clerk by e-mail at [townclerk@rustonwa.org](mailto:townclerk@rustonwa.org), or by mail at 5117 North Winnifred, Ruston, WA 98407, up until the time of the close of the public hearing. Verbal testimony will be accepted at the public hearing.