

<p><b>Subject:</b> Ordinance #1561 – Adoption of Property Tax Levy for 2023</p> <p><b>Proposed Council Action:</b></p> <p>This is on for Second Reading, Discussion and possible Action. If not passed on November 1<sup>st</sup>, this matter will return to Council for 3<sup>rd</sup> Reading and Adoption on November 15, 2022. The Ordinance must be adopted no later than November 15, 2022.</p>	<p><b>Dept. Origin:</b> Clerk’s Office</p> <p><b>Prepared by:</b> Jennifer Robertson, City Attorney’s Office</p> <p><b>Meeting Date:</b> November 1, 2022</p> <p><b>Exhibits:</b> Ordinance #1561</p> <p><b>Concurred by Mayor:</b> _____</p> <p><b>Approved by City Planner:</b> _____</p> <p><b>Approved as to form by City Atty:</b> <u>JSR/10-25-22</u></p> <p><b>Approved by Finance Director:</b> _____</p> <p><b>Approved by Department Head:</b> _____</p>
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**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 on revenue sources is currently scheduled to coincide with this First Reading of Ordinance No. 1561 on October 18, 2022.

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 will be scheduled on the agenda during the meetings on **November 1, 2022** and if not passed on November 1<sup>st</sup>, will be put on for Third Reading and Action on **November 15, 2022**.

**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 maximum amount allowed by law is \$602,241.29. This is a 0.864 percent increase from 2022, or a \$5,157.65 increase.

<sup>1</sup> RCW 84.55.120.

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

The assessed value of new construction in the current year is \$4,154,800 which generates \$6,581.41 in property taxes for Ruston.

**RECOMMENDATION / MOTION**

This is on for Second Reading, Discussion and possible Action. If not adopted on November 1, 2022, this matter will return for Third Reading and Action on November 15, 2022. November 15<sup>th</sup> is the last regular meeting which Council has to pass the levy in order to meet the adoption and certification deadline under State law of November 30, 2022.

MOTION: I move to adopt Ordinance No. 1561, establishing the amount of property taxes to be levied for the Year 2023, levying an increase of the regular property tax levy in the highest amount lawfully permitted, and establishing an effective date.

**ORDINANCE NO. 1561**

**AN ORDINANCE OF THE CITY OF RUSTON, WASHINGTON, ESTABLISHING THE AMOUNT OF PROPERTY TAXES TO BE LEVIED FOR THE YEAR 2023, LEVYING AN INCREASE OF THE REGULAR PROPERTY TAX LEVY IN THE HIGHEST AMOUNT LAWFULLY PERMITTED, AND ESTABLISHING AN EFFECTIVE DATE.**

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**WHEREAS**, the City Council of the City of Ruston held meetings on October 18, 2022 and November 1, 2022 during which time it considered its budget and taxes for the 2023 calendar year; and

**WHEREAS**, in accordance with RCW 84.55.120, on October 18, 2022 the City Council held a duly noticed public hearing on revenue sources for the 2023 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 \$436,276,903.00 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 Five Hundred Ninety Seven Thousand Eighty Three Dollars and Sixty Four Cents (\$597,083.64); and

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

**WHEREAS**, on October 18, 2022, the City Council held the first reading on this Ordinance and held a public hearing on this Ordinance after duly noticing the same; and

**WHEREAS**, on November 1, 2022, the City Council held a Second Reading on this Ordinance and adopted this Ordinance during its meeting at Second Reading; **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 the maximum allowable rate be collected in the 2023 tax year.

**Section 2.** The dollar amount of the increase over the actual levy amount from the previous year shall be (\$5,157.65), which is a percentage increase of 0.864 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.

**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 immediately after passage by the City Council but no later than November 30, 2020.

**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 the date established by the County Assessor's Office.

**Section 5. Corrections.** Upon the approval of the city attorney, the city clerk and/or code publisher is authorized to make any necessary technical corrections to this Ordinance, including but not limited to the correction of scrivener's/clerical errors, references, Ordinance numbering, section/subsection numbers, and any reference thereto.

**Section 6. Publication.** This Ordinance shall be published by an approved summary consisting of the title.

**Section 7. 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 \_\_\_\_ day of November, 2022.

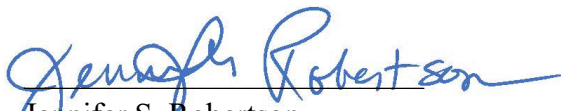
**APPROVED** by the Mayor this \_\_\_\_ day of November, 2022.

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

ATTEST/AUTHENTICATED:

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

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Jennifer S. Robertson  
City Attorney

FILED WITH THE CITY CLERK: \_\_\_\_\_  
PASSED BY THE CITY COUNCIL: \_\_\_\_\_  
PUBLISHED: \_\_\_\_\_  
EFFECTIVE DATE: \_\_\_\_\_  
ORDINANCE NO: 1561