

# CITY COUNCIL AGENDA BILL

City of Black Diamond  
Post Office Box 599  
Black Diamond, WA 98010

ITEM INFORMATION		
<b>SUBJECT:</b>  <b>Continued Public Hearing on Property Tax Ordinance No. 16-XXXX, setting the Property Tax Dollar amount for 2017</b>	<b>Agenda Date: November 17, 2016</b>	<b>AB16-073</b>
	Mayor Carol Benson	
	City Attorney David A Linehan	
	City Clerk – Brenda L. Martinez	
	Community Development/Natural Resource– Andy Williamson	
	Finance – May Miller	<b>X</b>
	MDRT & Economic Development – Andy Williamson	
	Police – Chief Kiblinger	
	Public Works – Seth Boettcher	
	Court Administrator – Stephanie Metcalf	
Cost Impact (see also Fiscal Note):		
Fund Source: Various		
Timeline:		
<b>Agenda Placement:</b> <input checked="" type="checkbox"/> Mayor <input checked="" type="checkbox"/> Two Councilmembers <input type="checkbox"/> Committee Chair <input type="checkbox"/> City Administrator		
<b>Attachments: Ordinance No 16-XXXX, Levy certifications, Preliminary KC worksheet and Tax chart</b>		
<b>SUMMARY STATEMENT:</b> Public Hearing for 2017 Property Tax Ordinance setting the Dollar amount.		
<p>Per RCW 84.52.020 the property tax certifications must be filed with King County no later than November 30, 2016 for Property Taxes to be collected in 2017 to be used for Public Safety including Fire, Police and Emergency Services.</p>		
<p>This public hearing is on an ordinance to set the Property Tax Dollar amount for the 2017 Property Taxes to be collected in 2017. This ordinance includes the allowed 1% increase of \$14,810 over last year’s levy which is allowed for cities under 10,000 population. A Public Hearing was held on October 27, 2016 and another on November 17, 2016 with Council action expected on November 17, 2016.</p>		
<p>King County has sent a preliminary Levy Limit worksheet showing last year’s levy of \$1,481,033 and the allowed 1% increase of \$14,810 and refund of \$0 for total base levy of \$1,495,843, which does not include New Construction, State Assessed property and any adjustments. A preliminary estimate has also been included for the New Construction, Annexations, State Assessments and adjustments, but these amounts usually change in the final worksheet which is not expected until about December 5, 2016 after we have already adopted our levy. Since we will not know the final amount until after the adoption, I have included an estimate of \$30,000 to cover the possible additional tax items for a total potential levy of \$1,525,843. Our levy will be adjusted down by King County to the actual final amounts, but cannot be increased.</p>		
<p>King County estimates our total city Assessed Valuation at \$709,633,018 an increase of \$50,226,302 over last year or a 7.6 % increase. Each property tax bill is calculated by the county and they set the actual levy rate once they have finalized all assessments and individual valuations. For more information from King County, long into <a href="http://www.kingcountygov/financetreasury">www.kingcountygov/financetreasury</a> and click on common questions.</p>		

All of Black Diamond's Property Tax funds are used for Public Safety and provide approximately 54.1% of the revenue needed to cover Public Safety costs.

FISCAL NOTE (Finance Department): The additional \$14,810 from the allowed one percent increase is included in the 2017 Preliminary Budget, pending Council approval on November 17, 2016

COUNCIL COMMITTEE REVIEW AND RECOMMENDATION:

RECOMMENDED ACTION: **Adopt Ordinance 16-XXXX, setting the Property Tax dollar amount for 2017 to be used for Public Safety, including Police, Fire and Emergency Services.**

**RECORD OF COUNCIL ACTION**

<i>Meeting Date</i>	<i>Action</i>	<i>Vote</i>
October 27, 2016	Public Hearing continued to November 17 <sup>th</sup> meeting.	
November 17, 2016		

**ORDINANCE NO. 16-XXX**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF BLACK DIAMOND, WASHINGTON, LEVYING THE GENERAL PROPERTY TAXES FOR THE CITY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2017 ON ALL PROPERTY BOTH REAL AND PERSONAL, SUBJECT TO TAXATION, FOR THE PURPOSE OF PROVIDING REVENUE FOR PUBLIC SAFETY FOR THE CITY OF BLACK DIAMOND FOR THE ENSUING YEAR AS REQUIRED BY LAW AND ESTABLISHING THE EFFECTIVE DATE.**

**WHEREAS**, the cities under 10,000 population may increase the regular property tax levy from the previous year by up to one percent, and

**WHEREAS**, the City Council has properly given notice of the Public Hearings held on October 27, 2016 and November 17, 2016 to consider the City's 2016 Property Tax Levy and the Preliminary Budget including the Revenue Sources, pursuant to RCW 84.55.120; and

**WHEREAS**, the City Council of Black Diamond, Washington has met and considered the Public Safety budgets for the year of 2017; and

**WHEREAS**, a public hearing was held on October 27, 2016 and November 17, 2016 regarding the 2017 Budget and the property tax levy, and

**WHEREAS**, King County requires that the 2017 Property Tax Levies be submitted by November 30, 2016; and

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BLACK DIAMOND, KING COUNTY, WASHINGTON, ORDAINS AS FOLLOWS:**

**Section 1.** **Increased Amount.** The preliminary assessed valuation of \$709,633,018 is adopted. A regular property tax for 2017 is hereby levied in the amount \$1,525,843 which includes the allowed one percent increase of \$14,810 over last year's levy, a refund of \$0 from prior year and includes an estimated \$30,000 for any increases resulting from additional new construction, improvements to property, newly constructed wind turbines, and any increase in the value of state assessed property or any annexations that have occurred and adjustment made by the county. The final dollar amount of Property Taxes is determined by King County and reduced to the actual amount allowed.

**Section 2.** **Severability.** Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or

otherwise invalid for any reason, or should any portion of this ordinance be preempted by State or Federal law or regulations, such decisions or preemptions shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

**Section 3.** **Effective Date** This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

PASSED by the Council and approved by the Mayor of the City of Black Diamond, Washington, this 17<sup>th</sup> day of November, 2016.

\_\_\_\_\_  
Carol Benson, Mayor

Attest:

\_\_\_\_\_  
Brenda L. Martinez, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
David A. Linehan, City Attorney

# CITY COUNCIL AGENDA BILL

City of Black Diamond  
Post Office Box 599  
Black Diamond, WA 98010

ITEM INFORMATION		
<b>SUBJECT:</b> <b>Public Hearing on Property Tax Ordinance No. 16-XXXX, setting the base Property Tax Dollar increase and percentage increase as calculated by King County for 2017 Property Taxes.</b>	<b>Agenda Date: November 17, 2016</b>	
	Mayor Carol Benson	
	City Attorney David A. Linehan	
	City Clerk – Brenda L. Martinez	
	Community Development/Natural Resource– Andy Williamson	
	Finance – May Miller	X
	MDRT & Economic Development – Andy Williamson	
	Police – Chief Kiblinger	
	Public Works – Seth Boettcher	
	Court Administrator – Stephanie Metcalf	
Cost Impact (see also Fiscal Note):		
Fund Source: Various		
Timeline:		
<b>Agenda Placement:</b> <input checked="" type="checkbox"/> Mayor <input type="checkbox"/> Two Councilmembers <input type="checkbox"/> Committee Chair <input type="checkbox"/> City Administrator		
<b>Attachments: Ordinance No 16-XXXX, Levy certifications, Preliminary KC worksheet and Tax chart</b>		
<b>SUMMARY STATEMENT:</b> Public Hearing for 2017 Property Tax Ordinance setting the base Dollar amount increase and percentage increase as calculated by King County.		
<p>Per RCW 84.52.020 the property tax certifications must be filed with King County no later than November 30, 2016 for Property Taxes to be collected in 2017 to be used for Public Safety including Fire, Police and Emergency Services. This public hearing is on an ordinance to set the Property Tax Dollar and percentage increase as calculated by King County for the 2016 Property Taxes to be collected in 2017. This ordinance Includes the calculations prepared by King County. A Public Hearing is being held on October 27, 2016 and November 17, 2016 with council action expected on November 17, 2016.</p>		
<p>King County has sent a preliminary Levy Limit worksheet showing a base increased allowed dollar amount of \$14,810. This was calculated by King County with a revised actual 2016 levy which reduces the allowed 1% increase of \$14,810 to a net increase of \$13,746 or .93%. The base levy rate also decreased from \$2.25 per thousand of Property Value to \$2.13, a 5% decrease. This base rate does not include New Construction, State Assessed property, refunds and any adjustments.</p>		
<p>King County currently estimates our total city Assessed Valuation at 709,633,018 an increase of \$50,226,302 over 2016 or a 7.6 % increase. Each property tax bill is calculated by the county and they set the actual levy rate once they have finalized all assessments and individual valuations. To find out more about property tax log into <a href="http://www.kingcounty.gov/financetreasury">www.kingcounty.gov/financetreasury</a> and click common questions.</p>		
<p>All of Black Diamonds Property Taxes funds are used for Public Safety and provide approximately 54.1% of the revenue needed to cover Public Safety costs.</p>		
<p><b>FISCAL NOTE (Finance Department):</b> The additional \$14,810 from the allowed one percent increase is included in the 2017 Preliminary Budget, pending Council approval on November 17, 2016.</p>		

COUNCIL COMMITTEE REVIEW AND RECOMMENDATION:

**RECOMMENDED ACTION: Adopt Ordinance 16-XXXX, setting the base Property Tax dollar amount increase and increase percentage as calculated by King County for 2017 Property Taxes to be used for Public Safety, including Police, Fire and Emergency Services.**

**RECORD OF COUNCIL ACTION**

<i>Meeting Date</i>	<i>Action</i>	<i>Vote</i>
November 17, 2 016		

**ORDINANCE NO. 16-XXXX**

**AN ORDINANCE OF THE CITY OF BLACK DIAMOND, WASHINGTON, RELATING TO THE GENERAL PROPERTY TAX LEVY AND SPECIFYING THE INCREASE CALCULATED BY KING COUNTY BASED ON LAST YEARS ACTUAL LEVY COMMENCING ON JANUARY 1, 2017 WITH CERTAIN CHANGES REQUIRED BY KING COUNTY IN THE MANNER IN WHICH THE AMOUNTS ARE CALCULATED. SUCH PROPERTY TAX LEVY SHALL APPLY TO ALL PROPERTY BOTH REAL AND PERSONAL, SUBJECT TO TAXATION, FOR THE PURPOSE OF PROVIDING REVENUE FOR PUBLIC SAFETY FOR THE CITY OF BLACK DIAMOND, ALL AS REQUIRED BY LAW, AND ESTABLISHING THE EFFECTIVE DATE.**

**WHEREAS**, the Council of the City of Black Diamond has met and considered its budget for the calendar year 2017; and

**WHEREAS**, the Council thereafter gave notice of public hearings and held public hearings on October 27, 2016, and November 17, 2016, and

**WHEREAS**, the City adopted the estimated Preliminary assessed valuation of \$709,633,018, and

**WHEREAS**, the City's actual King County levy amount from the previous year was \$1,481,033; and

**WHEREAS**, the population of the City is less than 10,000; and

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF BLACK DIAMOND, KING COUNTY, WASHINGTON, ORDAINS AS FOLLOWS:**

**Section 1.** **Levy and Percentage of Increase.** An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2017 tax year. The dollar amount of the increase over the actual levy amount authorized from King County for the previous year shall be \$14,810.00, which is a percentage increase of .93% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, and any increase in the value of state assessed property, any annexations that have occurred and refunds made.

**Section 2.** **Severability.** Should any section, paragraph, sentence, clause or phrase of this ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this ordinance be preempted by State

or Federal law or regulations, such decisions or preemptions shall not affect the validity of the remaining portions of this ordinance or its application to other persons or circumstances.

**Section 3.** **Effective Date.** This Ordinance shall be published in the official newspaper of the City, and shall take effect and be in full force five (5) days after the date of publication.

PASSED by the Council and approved by the Mayor of the City of Black Diamond, Washington, this 17th day of November, 2016

\_\_\_\_\_  
Carol Benson, Mayor

Attest:

\_\_\_\_\_  
Brenda L. Martinez, City Clerk

APPROVED AS TO FORM:

\_\_\_\_\_  
David A Linehan, City Attorney

Published:

Posted:

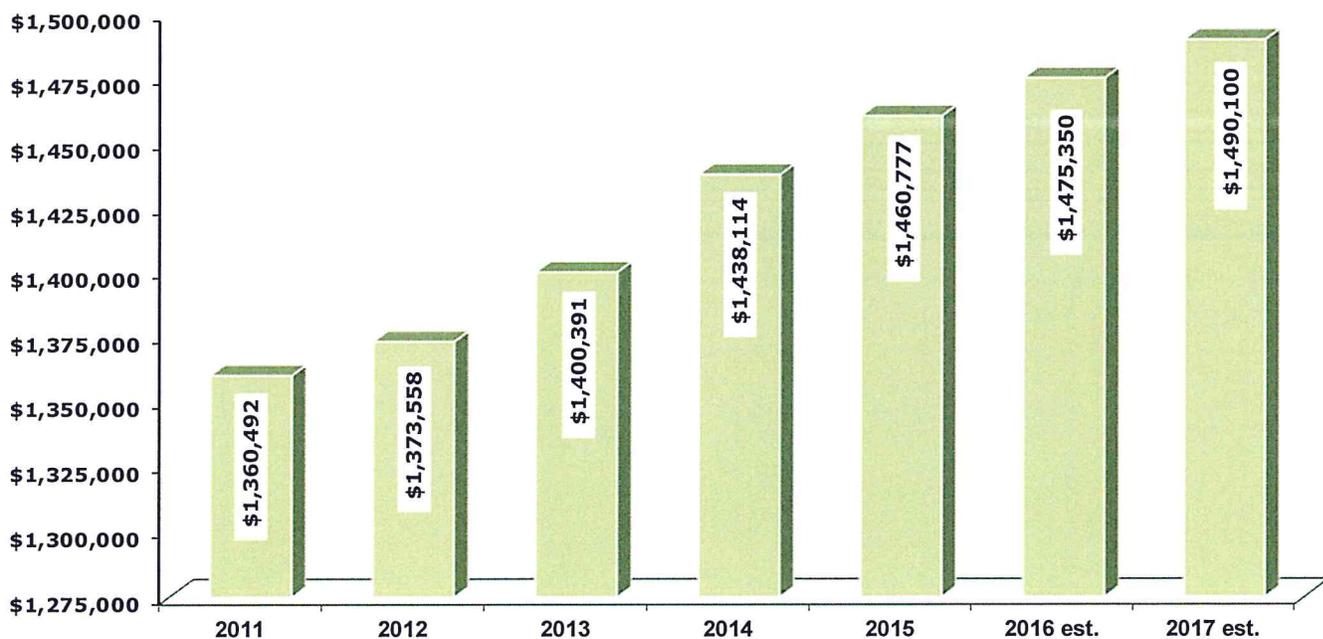
Effective Date:

Functions Supported by Operating Revenue Sources		2016 Budget	2017 Budget	\$ Change	% Change	Public Safety	General Govt	MDRT
Beginning Cash and Investments		1,072,660	1,301,462	228,802	21.3%		1,178,353	125,000
<b>REVENUE</b>								
1	<b>Public Safety Revenue Support</b>							
2	Property Tax	1,465,908	1,490,100	24,192	1.7%	1,490,100		
3	Utility and Gambling Tax	563,500	603,250	39,750		603,250		
4	Criminal Justice Sales Tax	110,600	116,532	5,932	5.4%	116,532		
5	Liquor Tax & Profits	54,750	56,481	1,731	3.2%	56,481		
6	Court Fines and Fees	109,521	193,275	83,754	76.5%	193,275		
7	EMS Levy Taxes	56,000	56,000	0	0.0%	56,000		
8	Police Grants, Charges for Service, Misc	41,615	122,895	81,280	195.3%	122,895		
9	<b>Subtotal Public Safety Revenue</b>	<b>2,401,894</b>	<b>2,638,533</b>	<b>236,639</b>	<b>9.9%</b>	<b>2,638,533</b>		
10	<b>General Government Support</b>							
11	Sales Tax	326,250	385,000	58,750	18.0%		385,000	
12	Land Use and Permitting Fees	181,310	380,950	199,640	110.1%		380,950	
13	State Sales Tax Assistance	78,460	95,000	16,540	21.1%	95,000		
14	Recycle and Misc. Grants	15,991	10,000	(5,991)	-37.5%		10,000	
15	Cable Franchise Fees	66,000	76,000	10,000	15.2%		76,000	
16	Parks and Cemetery Fees	47,540	47,540	0	0.0%		47,540	
17	Passport Fees	21,900	22,150	250	1.1%		22,150	
18	Business License Fees	22,000	23,500	1,500	6.8%	23,500		
19	Alloc for Software, Maint & CC Fees	79,500					0	
20	Other Misc. Fees and Charges	2,500	8,870	6,370	254.8%		8,870	
21	<b>Subtotal General Govt Revenue</b>	<b>841,451</b>	<b>1,049,010</b>	<b>207,559</b>	<b>24.7%</b>	<b>118,500</b>	<b>930,510</b>	
22	<b>Subtotal Operating Revenue</b>	<b>3,243,345</b>	<b>3,687,543</b>	<b>444,198</b>	<b>13.7%</b>	<b>2,757,033</b>	<b>2,108,863</b>	
23	Developer Funding Agreement	822,497	739,372	(83,125)	-10.1%			739,372
24	<b>Total General Fund Operating Sources</b>	<b>5,138,502</b>	<b>5,728,377</b>	<b>589,875</b>	<b>11.5%</b>	<b>2,757,033</b>	<b>2,108,863</b>	<b>864,372</b>
25	<b>EXPENDITURES</b>							
26	Police Department	1,700,472	1,897,480	197,008	11.6%	1,897,480		
27	Fire Department	525,375	534,905	9,530	1.8%	534,905		
28	Recycle/Air Qual/Mntl Hlth/Animal Control	32,166	24,366	(7,800)	-24.2%	24,366		
29	Emergency Management	5,000	5,100	100	2.0%	5,100		
30	Municipal Court	168,769	232,041	63,272	37.5%	232,041		
31	Legal-Pros Atty & Pub Defender	61,250	61,250	0	0.0%	61,250		
32	<b>Subtotal Public Safety Expenditures</b>	<b>2,493,032</b>	<b>2,755,142</b>	<b>262,110</b>	<b>10.5%</b>	<b>2,755,142</b>		
33	Legislative-Council	15,711	15,814	103	0.7%		15,814	
34	Executive-Mayor	15,118	14,877	(241)	-1.6%		14,877	
35	City Clerk/Human Resources	227,588	190,428	(37,160)	-16.3%		109,928	80,500
36	Finance	181,014	212,773	31,759	17.5%		212,773	
37	Information Services	31,175	41,910	10,735	34.4%		41,910	
38	Legal Service	55,000	110,000	55,000	100.0%		110,000	
39	Master Dev Review Team & Econ Dev	586,130	582,005	(4,125)	-0.7%			582,005
40	MDRT-FF&E costs	71,195	76,867	5,672	8.0%			76,867
41	Hearing Examiner	5,000	5,000	0	0.0%		5,000	
42	Community Development-Permitting	174,681	302,145	127,464	73.0%		302,145	
43	Community Development-Planning	146,643	173,463	26,820	18.3%		173,463	
44	Facilities-Staff & Miscellaneous	47,876	51,572	3,696	7.7%		51,572	
45	Facilities Bldg Mtc-Supplies & Maint	73,200	73,021	(179)	-0.2%		73,021	
46	Parks	51,206	55,031	3,825	7.5%		55,031	
47	Park's Museum	7,551	7,826	275	3.6%		7,826	
48	Park's Gym	11,316	8,506	(2,810)	-24.8%		8,506	
49	Cemetery	18,598	18,951	353	1.9%		18,951	
50	Central Svcs -Paper, Post, Printing, Checks	32,353	13,646	(18,707)	-57.8%		13,646	
51	<b>Subtotal Gen Govt Expenditures</b>	<b>1,751,355</b>	<b>1,953,835</b>	<b>202,480</b>	<b>11.6%</b>			
52	<b>Total Operating Expenditures</b>	<b>4,244,387</b>	<b>4,708,977</b>	<b>464,590</b>	<b>10.9%</b>	<b>2,755,142</b>	<b>1,214,463</b>	<b>739,372</b>
53	Ending Cash and Investment Balance	894,115	1,021,291	125,285	14.0%	1,891	894,400	125,000
54	<b>Total GF Operating Uses</b>	<b>5,138,502</b>	<b>5,730,268</b>	<b>591,766</b>	<b>11.5%</b>			

**Property taxes** make up 60.1% of the General Fund’s tax revenue and estimated to generate \$1,490,100 in revenue for the City in 2017. All revenues from property taxes go directly to the General Fund to support public safety for police, fire protection and emergency services. The City of Black Diamond depends heavily on property tax collections, as the City has a small commercial base to generate sales tax revenue.

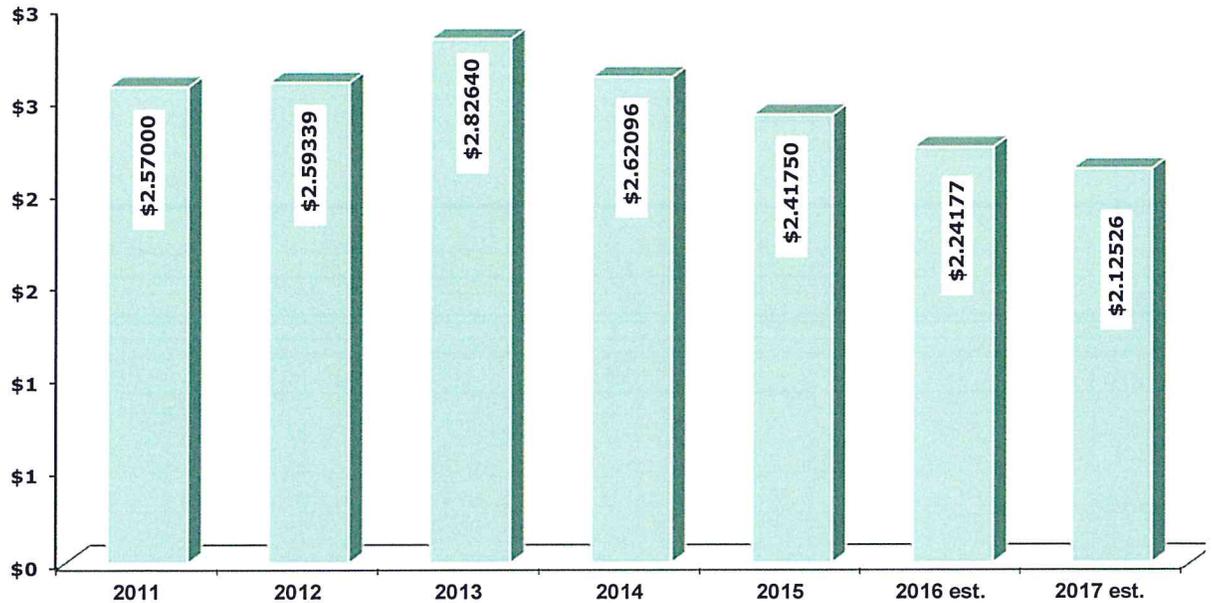
In Washington cities such as Black Diamond, property tax increases are limited to a 1% total dollar annual increase per year unless voters approve a lid-lift or larger percent increases. King County sets assessed valuation on property and calculates levy rates. Each taxing authority receives a portion of the tax amount, which King County collects and then passes on. In Black Diamond, there are three school districts with separate rates, so depending on which school district the property is in, the taxing amount will vary.

### DRAFT Property Tax Collection and 2017 Preliminary Budget

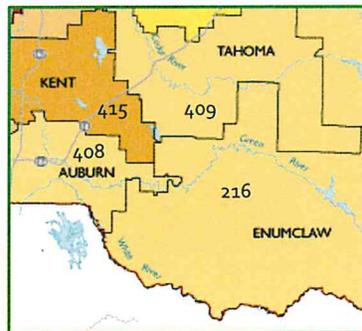


	2011	2012	2013	2014	2015	2016 est.	2017 est.
<b>Regular Levy Base</b>	998,553	1,360,492	1,373,558	1,400,391	1,438,114	1,462,890	1,481,033
1% Increase	9,986	13,605	13,736	14,004	14,381	14,629	14,810
New Construction	3,147	6,461	4,256	11,833	3,145	11,905	13,378
Annexations	0						
Adjustments	348,806	-6,999	8,841	11,886	5,137	-14,074	
<b>Total Property Taxes</b>	<b>\$1,360,492</b>	<b>\$1,373,558</b>	<b>\$1,400,391</b>	<b>\$1,438,114</b>	<b>\$1,460,777</b>	<b>\$1,475,350</b>	<b>\$1,509,221</b>
<b>Levy Rate</b>	<b>2.57000</b>	<b>2.59339</b>	<b>2.82640</b>	<b>2.62096</b>	<b>2.41750</b>	<b>2.24177</b>	<b>2.12526</b>
<b>Allowable Levy</b>	3.10	3.10	3.10	3.10	3.10	3.10	3.10
<b>Assessed Valuation</b>	<b>\$532,915,592</b>	<b>\$539,094,772</b>	<b>\$501,195,551</b>	<b>\$552,587,146</b>	<b>\$595,242,973</b>	<b>\$659,796,088</b>	<b>\$709,633,018</b>

## DRAFT Property Tax Levy Rates and 2017 Preliminary Budget



<b>Regular Levy Base</b>	998,553	1,360,492	1,373,558	1,400,391	1,438,114	1,462,890	1,481,033
1% Increase	9,986	13,605	13,736	14,004	14,381	14,629	14,810
New Construction	3,147	6,461	4,256	11,833	3,145	11,905	13,378
Annexations	0						
Adjustments	348,806	-6,999	8,841	11,886	5,137	-14,074	
<b>Total Property Taxes</b>	\$1,360,492	\$1,373,558	\$1,400,391	\$1,438,114	\$1,460,777	\$1,475,350	\$1,509,221
<b>Levy Rate per \$1000 AV</b>	<b>\$ 2.57000</b>	<b>\$ 2.59339</b>	<b>\$ 2.82640</b>	<b>\$ 2.62096</b>	<b>\$ 2.41750</b>	<b>\$ 2.24177</b>	<b>\$ 2.12526</b>
<b>Allowable Levy</b>	3.10	3.10	3.10	3.10	3.10	3.10	3.10
<b>Assessed Valuation</b>	<b>\$532,915,592</b>	<b>\$539,094,772</b>	<b>\$501,195,551</b>	<b>\$552,587,146</b>	<b>\$595,242,973</b>	<b>\$659,796,088</b>	<b>\$1,509,221</b>

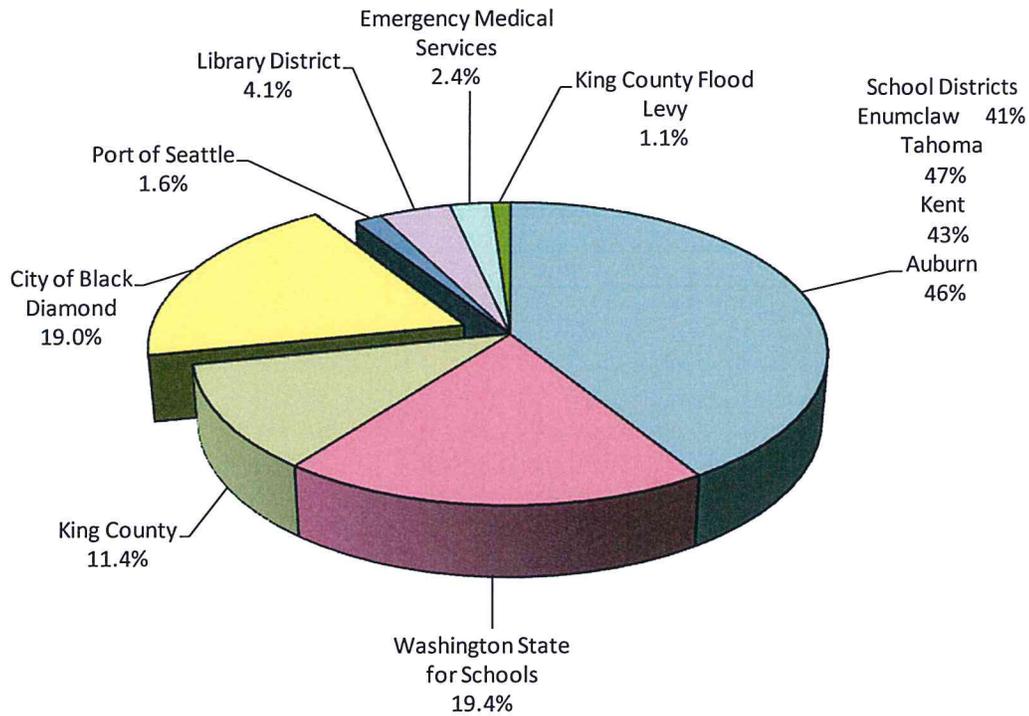


Black Diamond School Districts

The total property tax rates in Black Diamond vary because of the four different school districts within our city limits. The pie chart below shows the property tax distribution for the Enumclaw School District in 2016.

2016 Rates	Enumclaw	Tahoma	Kent	Auburn
Local School District	4.84	6.17	5.34	5.83
Washington State for Schools	2.29	2.29	2.29	2.29
King County	1.34	1.34	1.34	1.34
City of Black Diamond	2.24	2.24	2.24	2.24
Port of Seattle	.19	.19	.19	.19
Library District	.48	.48	.48	.48
Emergency Medical Services	.28	.28	.28	.28
King County Flood Levy	.13	.13	.13	.13
<b>Total Levy Rate</b>	<b>\$11.79</b>	<b>\$13.13</b>	<b>\$12.30</b>	<b>\$12.79</b>

## Draft 2017 Levy Rates for Black Diamond (percent of total)



Black Diamond receives between 17% and 19% of the total property tax collected depending on which school district the property is in. In the Enumclaw district in 2016, if a home was appraised at \$350,000, the tax collected is \$11.79 X 350, or \$4,126.50, and the Black Diamond portion of that total is \$784 for the year. See Below.

King County Taxing District	Levy Rate per \$1000 in Value	Percent of Property Taxes Collected	2016 Annual Tax on a \$350,000 Home	Monthly Tax on a \$350,000 Home
Port of Seattle	.19	1.6%	\$66.02	\$5.50
State Schools	2.29	19.4%	\$800.54	\$66.71
EMS Levy	.28	2.4%	\$99.04	\$8.25
King County	1.34	11.4%	\$470.42	\$39.20
Floods and Ferries	.13	1.1%	\$45.39	\$4.04
School District	4.84	41%	\$1691.86	\$140.99
Library District	.48	4.1%	\$169.19	\$14.10
<b>Subtotal</b>	<b>9.55</b>			
<b>Black Diamond</b>	<b>2.24</b>	<b>19%</b>	<b>\$784.04</b>	<b>\$65.34</b>
<b>Grand Total</b>	<b>11.79</b>	<b>100%</b>	<b>\$4126.50</b>	<b>\$343.88</b>

# City of Black Diamond

## Property Tax History

	<b>Assessed Valuation</b>	<b>New Construction</b>	<b>Final Assessed Valuation</b>	<b>Levy Rate</b>
<b>2000</b>	294,620,050	8,162,011	302,782,061	2.206
<b>2001</b>	322,721,666	11,613,750	334,335,416	2.196
<b>2002</b>	353,992,917	4,667,520	358,660,437	2.097
<b>2003</b>	356,571,798	2,394,661	358,966,459	1.981
<b>2004</b>	401,497,572	1,943,946	403,441,518	1.904
<b>2005</b>	427,240,702	4,372,118	431,612,820	2.032
<b>2006</b>	446,214,893	3,578,995	449,793,888	2.003
<b>2007</b>	497,642,229	2,397,737	500,039,966	1.839
<b>2008</b>	560,299,568	7,314,478	567,614,046	1.651
<b>2009</b>	626,088,991	10,806,265	636,895,256	1.521
<b>2010</b>	552,382,312	2,739,869	555,122,181	1.777
<b>2011</b>	529,857,064	3,058,528	532,915,592	2.570
<b>2012</b>	536,580,666	2,514,106	539,094,772	2.593
<b>2013</b>	499,553,614	1,641,937	501,195,551	2.830
<b>2014</b>	548,399,243	4,187,903	552,587,146	2.620
<b>2015</b>	593,190,272	2,052,701	595,242,973	2.425
<b>2016</b>	660,150,221	4,916,109	659,796,088	2.242

# PRELIMINARY

## LEVY LIMIT WORKSHEET – 2017 Tax Roll

**TAXING DISTRICT: City of Black Diamond**

*The following determination of your regular levy limit for 2017 property taxes is provided by the King County Assessor pursuant to RCW 84.55.100.*

Annexed to Library District (Note 1) Estimated Library rate: 0.40205

Using Limit Factor For District	Calculation of Limit Factor Levy	Using Implicit Price Deflator
1,479,979	Levy basis for calculation: (2016 Limit Factor) (Note 2)	1,479,979
<b>1.0100</b>	x Limit Factor	<b>1.0095</b>
1,494,779	= Levy	1,494,083
5,959,915	Local new construction	5,959,915
0	+ Increase in utility value (Note 3)	0
5,959,915	= Total new construction	5,959,915
2.24468	x Last year's regular levy rate	2.24468
13,378	= New construction levy	13,378
<b>1,508,157</b>	Total Limit Factor Levy	<b>1,507,461</b>
<b>Annexation Levy</b>		
0	Omitted assessment levy (Note 4)	0
1,508,157	Total Limit Factor Levy + new lid lifts	1,507,461
709,633,018	÷ Regular levy assessed value less annexations	709,633,018
2.12526	= Annexation rate (cannot exceed statutory maximum rate)	2.12428
0	x Annexation assessed value	0
0	= Annexation Levy	0
<b>Lid lifts, Refunds and Total</b>		
0	+ First year lid lifts	0
1,508,157	+ Limit Factor Levy	1,507,461
<b>1,508,157</b>	= Total RCW 84.55 levy	<b>1,507,461</b>
0	+ Relevy for prior year refunds (Note 5)	0
1,508,157	= Total RCW 84.55 levy + refunds	1,507,461
	Levy Correction: Year of Error _____ (+or-)	
<b>1,508,157</b>	<b>ALLOWABLE LEVY (Note 6)</b>	<b>1,507,461</b>
<b>Increase Information (Note 7)</b>		
2.12526	Levy rate based on allowable levy	2.12428
1,481,033	Last year's ACTUAL regular levy	1,481,033
13,746	Dollar increase over last year other than N/C – Annex	13,050
0.93%	Percent increase over last year other than N/C – Annex	0.88%

Calculation of statutory levy		
	Regular levy assessed value (Note 8)	709,633,018
	x Maximum statutory rate	3.19795
	= Maximum statutory levy	<b>2,269,371</b>
	+Omitted assessments levy	0
	=Maximum statutory levy	<b>2,269,371</b>
	Limit factor needed for statutory levy	Not usable

ALL YEARS SHOWN ON THIS FORM ARE THE YEARS IN WHICH THE TAX IS PAYABLE.  
Please read carefully the notes on the reverse side.