## ORDINANCE NO. 2020-11-034

## AN ORDINANCE OF THE CITY OF BELLINGHAM, WASHINGTON RELATING TO THE LEVYING OF TAXES AND ESTABLISHING THE AMOUNT TO BE RAISED IN 2021 ON THE ASSESSED VALUATION OF THE PROPERTY WITHIN THE CITY

**WHEREAS**, pursuant to State Statute (RCW 84.52.020), the City is required to submit to the County an ordinance setting the annual property tax levy on or before November 30<sup>th</sup> of each year; and

**WHEREAS,** the assessed valuation including the impacts of new construction and improvements, annexations, and changes in the state assessed utilities 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 26, 2020 to discuss the annual 2021 property tax levy and revenue estimates; and

WHEREAS, the Bellingham City Council desires to levy a regular property tax levy for 2021 that will include a 1% increase from the previous year, plus collect the value of new construction and improvements, the value of annexations, and changes in the state assessed utility valuations; and

**WHEREAS**, the previous year's actual regular property tax levy was \$25,025,589.29, which included \$41,683.66 in refunds; and

**WHEREAS**, the 1% limit on increases to property tax is calculated on the actual levy less the refund amount which is known as the previous year's levy and equates to \$24,983,905.63; and

WHEREAS, this ordinance must request the 1% limit as a dollar amount increase over the actual levy amount, not the previous year's levy upon which the 1% is calculated.

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

**Section 1.** The Ad Valorem and Forest excise taxes for the City of Bellingham for the 2021 budget are subject to the following levies:

A. An increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2021 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$194,825.40, which is a percentage increase of 0.77850% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property,

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- newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.
- B. An increase in the Affordable Housing property tax levy is hereby authorized for the levy to be collected in the 2021 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$0, which is a percentage increase of 0% from 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 2.** The city's property tax levy is to be distributed as shown in "Exhibit A" and incorporated by reference herein.

PASSED by the Council this 23 <sup>rd</sup> day of November, 2020  Gene Knutson, Council President
APPROVED by me this 24th day of november, , 2020
SETH FLEETE Mayor
ATTEST: Andy Asbjornsen, Finance Director
APPROVED AS TO FORM:
Office of the City Attorney
Published:
November 27, 2020
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## THE FOLLOWING DOCUMENT IS MADE A PART OF ORDINANCE, AS EXHIBIT "A"

STATE OF WASHINGTON	)	
	)	SS
COUNTY OF WHATCOM	)	

I, Andrew Asbjornsen, Finance Director for the City of Bellingham, do hereby certify that the following is the City of Bellingham's 2021 tax levy request by the Bellingham City Council, on record in the Office of the Finance Director.

REGULAR	LEV	Y	KEQUE	<u>:51</u>
			2020	Ac

2020 Actual Levy	25,025,589.29				
Increase in Ordinance	194,825.40				
New Construction	314,330.63				
Annexation	-				
Other Adjustments	-				
2021 Total Regular Levy Request	25,534,745.32				
General Fund	16,279,915.70				
Fire/Police Pension	2,634,557.62				
Greenways	5,287,272.01				
Affordable Housing	1,333,000.00				
AFFORDABLE HOUSING LEVY REQUEST					
2020 Actual Levy	2,677,000.00				
Increase in Ordinance	-				
New Construction	-				
Annexation	-				
Other Adjustments	-				
2021 Total Affordable Housing Levy					
Request	2,677,000.00				

Dated/thjs the 23rd day of November, 2020.

Andrew Asbjornsen, Finance Director

City of Bellingham, Washington

Copy: Mayor Seth Fleetwood Bellingham City Council