

ORDINANCE NO. 2192

AN ORDINANCE of the City Council of the City of Camas, Washington declaring a future substantial need to protect future property tax levy capacity.

WHEREAS, Part II of Referendum 47 which modified the "Limitations Upon Regular Property Taxes" of Chapter 84.55 RCW, became effective for the budget year 1998; and

WHEREAS, the limitation upon regular property tax authority is now generally restricted to a "limit factor", which is equal to inflation measured as the percentage change in the "implicit price deflator" for personal consumption expenditures as published for the most recent twelve-month period by the Federal Department of Commerce in September of the year before the taxes are payable; and

WHEREAS, this City's property tax levy for the budget year 1999, therefore, cannot generally exceed the limit factor multiplied by the amount of regular property taxes lawfully levied by the City in the highest of the three most recent years in which such taxes were levied, together with certain increases in assessed valuations as set forth by law; and

WHEREAS, notwithstanding the foregoing general limitations, Referendum 47 added a provision, now codified at RCW 84.55.0101, which permits the City to adopt, as a limit factor, a percentage increase up to 106% provided that the Council enters a finding of substantial need and approves the increased limit factor by an affirmative vote of a majority plus one vote; and

WHEREAS, the Council has heretofore held a public hearing on the 1999 budget and following said hearing enacted Ordinance No. 2184, stating the dollar amount and percentage increase of .85% above the prior year's levy, which complies with the limit factor calculation of RCW 84.55.010, and will produce revenue sufficient, together with other revenues, to meet current expenses in 1999; and

WHEREAS, The Council is also cognizant of its responsibility to protect the City's levy authority against adverse consequences to future levy capacity which may result from imposition of a levy rate less than the 106% maximum permitted by RCW 84.55.0101; and

WHEREAS, RCW 84.55.092 specifically provides for protection of future levy capacity in event a city does not impose a tax levy at the maximum possible level; and

WHEREAS, the State Department of Revenue has issued a memorandum, dated October 9, 1998, concluding that cities which do not utilize the maximum authority of RCW 84.55.0101, may protect levy capacity in future years up to the maximum allowed by law, by adopting an ordinance, in addition to the ordinance setting the levy rate for the ensuing year, upon a finding of future substantial need for establishment of levies as if previous levies had been imposed at the maximum rate or rates allowed by law; and

WHEREAS, the Council hereby finds, as a fact, that a future substantial need exists for protection of the City's maximum levy authority pursuant to the foregoing recitations and pursuant to declaration of needs set forth hereinbelow:

NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CAMAS, WASHINGTON, DO ORDAIN as follows:

Section 1. - The City Council does hereby incorporate the foregoing recitals as Findings of Fact in support of the substantive provisions of this Ordinance and further finds and declares that future substantial need exists whereby the Council could have employed the authority of RCW 84.55.0101 to impose the maximum real property tax levy allowed by law, but chose to levy a lesser rate anticipated to produce revenues sufficient to meet 1999 current expenses.

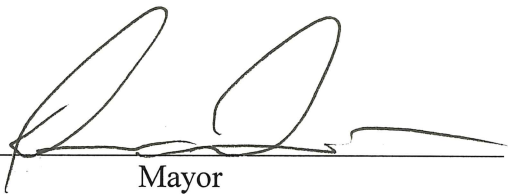
Section 2. - The City Council does hereby find and declare the specific needs and projects described below to constitute the aforesaid future substantial need to protect the highest lawful levy to protect future levy capacity above the rate of inflation up to the maximum allowed by law.

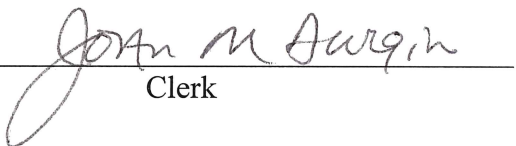
- a. Additional staffing and equipment for fire suppression, police protection, and fire and crime prevention demands.
- b. Ongoing maintenance, snow removal, sweeping and improvements to city streets, storm drainage, and sidewalks.
- c. Design, construction, and operations of a new fire station on real property recently purchased in Grass Valley.
- d. Design and construction for remodel, expansion, or construction of a new City Hall.
- e. Additional equipment and staffing to maintain the City's park properties including significant upgrades to the municipal swimming pool.

Section 3. This Ordinance shall not be codified within the Camas Municipal Code.

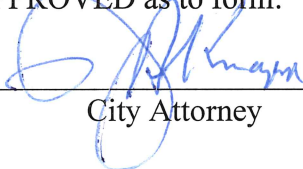
Section 4. This Ordinance shall be in full force and effect five (5) days after passage by not less than a majority plus one vote of the City Council, and publication.

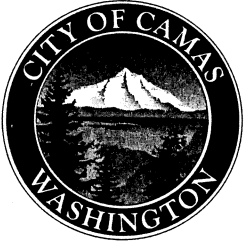
PASSED by the Council and APPROVED by the Mayor this 8<sup>th</sup> day of February, 1999.

SIGNED:   
Mayor

ATTEST:   
Clerk

APPROVED as to form:

  
City Attorney



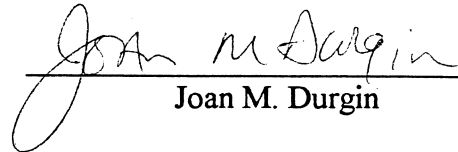
## CITY OF CAMAS

616 Northeast Fourth Avenue  
P.O. Box 1055  
Camas, Washington 98607  
<http://www.ci.camass.wa.us>

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mailed  
2/10/99 mt*

February 9, 1999

I, Joan M. Durgin, City Clerk of the City of Camas, certify that the attached is a true and correct copy of Ordinance No. 2192 which declares a future substantial need to protect future property tax levy capacity.

  
Joan M. Durgin

**Administration**  
360-834-6864

**Building**  
360-834-8860

**Finance**  
360-834-2462

**Fire**  
360-834-2262

**Police**  
360-834-4151

**Public Works**  
360-834-3451

**Parks & Recreation**  
360-834-7092