

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 172**

**AN ORDINANCE OF THE CITY OF LIBERTY LAKE, WASHINGTON,
LEVYING THE REGULAR PROPERTY TAXES FOR THE CITY OF LIBERTY
LAKE, WASHINGTON IN SPOKANE COUNTY FOR THE YEAR
COMMENCING JANUARY 1, 2009 TO PROVIDE REVENUE FOR THE
PROVISION OF CITY SERVICES AS SET FORTH IN THE CITY BUDGET.**

WHEREAS, State law authorizes the City of Liberty Lake to levy regular property taxes upon the taxable property within the corporate limits in order to provide revenue for the 2009 current expense budget of the City;

WHEREAS, the City of Liberty Lake is authorized to levy \$3.60 per \$1,000.00 of assessed valuation subject to deduction of levies collected by a fire district in the amount of (\$1.50); per assessed valuation.

WHEREAS, the City Council, after a public hearing and after duly considering all relevant evidence and testimony presented has determined that the City desires a 0% increase in property tax revenue from the previous year, while receiving increases in revenue resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property.

WHEREAS, the population of the City of Liberty Lake is 6,980.

WHEREAS, RCW 84.52.020 requires the City Council on or before the 30th day of November to certify budget estimates to the Clerk of the Spokane County Board of Commissioners including amounts to be raised by taxing property in the City;

WHEREAS, the City Council pursuant to notice has held a public hearing on the proposed budget estimates for 2009 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2009 budget and the related financial requirements the City Council desires to impose an ad valorem property tax as permitted by State law.

NOW, THEREFORE, the City Council of the City of Liberty Lake, Washington, do ordain as follows:

Section 1. 2009 Levy. There shall be and is hereby levied and imposed upon real property, personal property, all new construction, utility property, and all property resulting from any annexations as defined in RCW Chap. 84.02 and 84.55.005 in the City

of Liberty Lake, Spokane County, Washington, a regular property tax increase over the 2008 amount of \$1,638,845.39 of \$0 which is 0.00% for the year commencing January 1, 2009, plus any additional revenue resulting from new construction and improvements to property, annexations, and any increase in the value of state-assessed property.

The regular property tax levied through this ordinance is for the purpose of receiving revenue to make payment upon the general indebtedness of the City of Liberty Lake, the general fund obligations and for the payment of services performed by or for the City during the 2009 calendar year.

Section 2. Banking. The City Council does specifically intend to "bank" as provided in RCW 84.55.092 and WAC 458-19-065 the future levy capacity of the City which would have been allowed and available in 2009 as calculated by multiplying the 2008 highest lawful levy by 101 percent.

Section 3. Notice to Spokane County. Pursuant to RCW 84.52.020, the City Clerk shall certify to the County Legislative Authority a true and correct copy of this Ordinance, as well as, the budget estimates adopted by the City Council in order to provide for and direct that the taxes levied herein shall be collected and paid to the City Clerk of the City of Liberty Lake at the time and in the manner provided by the laws of the State of Washington.

Section 4. Effective Date. This Ordinance shall be in full force and effective five (5) days after publication of this Ordinance or a summary thereof in the official newspaper of the City as provided by law.

Section 5. Severability. If any section, sentence, clause or phrase of this Ordinance should be held to be invalid or unconstitutional by a court of competent jurisdiction, such invalidity or unconstitutionality shall not affect the validity or constitutionality of any other section, sentence, clause or phrase of this Ordinance.

PASSED by the City Council this 16th day of December, 2008

Wendy Van Orman
Wendy Van Orman, Mayor

ATTEST:

Cindy Smith
City Clerk, Cindy Smith

APPROVED AS TO FORM:

Sean Boutz
City Attorney, Sean Boutz

City of Liberty Lake
22710 East Country Vista Drive
Liberty Lake, WA 99019
(509) 755-6700

**NOTICE OF ORDINANCE PASSED
BY LIBERTY LAKE CITY COUNCIL**

The following is the title and summary of Ordinance No. 172 passed by the City of Liberty Lake City Council on the 16 day of December, 2008.

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LEVYING THE REGULAR PROPERTY TAXES FOR THE CITY OF LIBERTY
LAKE, WASHINGTON IN SPOKANE COUNTY FOR THE YEAR
COMMENCING JANUARY 1, 2009 TO PROVIDE REVENUE FOR THE
PROVISION OF CITY SERVICES AS PROVIDED IN THE CITY BUDGET.**

The introductory paragraphs state the City desires to impose an ad valorem property tax in the City of Liberty Lake.

Section 1 levies an ad valorem property tax in the amount of \$1,638,845.39, plus any additional revenue resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property.

Section 2 states the council's intent with respect to banking the unused levy capacity.

Section 3 directs that notice of the property tax be delivered to Spokane County along with a copy of the 2009 Budget estimate.

Section 4 provides for an effective date of five (5) days after publication of the ordinance summary.

Section 5 establishes a severability clause in the event some portion of the Ordinance is held invalid.

The full text of the Ordinance is available at the City of Liberty Lake City offices as identified above. A copy will be mailed out upon request.

Cindy Smith

Cindy Smith
City Clerk

Published: 1-1-09

CERTIFICATION

I, the undersigned City Clerk of the City of Liberty Lake, of Spokane County, Washington, HEREBY CERTIFY that the foregoing Ordinance is a full, true and correct copy of Ordinance No. 172 duly adopted at a regular meeting of the City Council of said City, duly and regularly held at the regular meeting placed thereof on December 16, 2008 of which meeting all members of said City Council had due notice and at which a majority thereof were present; and that at said meeting an Ordinance was adopted by the following vote:

AYES, and in favor thereof: Mayor Pro Tem Sayrs; Councilwoman Schuler; Councilman Olander; Councilman Langford; Councilman Crump

NAYS: Councilman Jenkins

ABSENT: Councilwoman Owens

ABSTAINED: None.

CITY OF LIBERTY LAKE

Lindy Smith
CITY CLERK

CITY OF LIBERTY LAKE

GENERAL FUND REVENUES
PROPOSED 2009 BUDGET

	2008 Adopted Budget	2009 Estimated Revenue	\$ Change	% Change
Beginning Net Cash and Investments	\$ 1,556,000	\$ 1,249,892	\$ (306,108)	-20%
Property Tax - General	1,639,000	1,762,712	123,712	8%
Property Tax - Drain water Ref	15,000	6,000	(9,000)	-60%
Sales Tax	1,800,000	1,854,000	54,000	3%
Sales Tax - Criminal Justice	98,692	95,000	(3,692)	-4%
Public Safety	38,900	58,000	17,100	44%
Admissions Tax	58,300	35,000	(23,300)	-40%
Leasehold Excise Tax (St. Dist)	2,500	1,500	(1,000)	-40%
General Business License	18,000	17,810	(190)	-1%
Solicitor License	300	350	50	17%
Cable Franchise Fees	42,000	60,000	18,000	43%
Building Permits	225,000	300,000	75,000	33%
State Bldg Code Surcharge	2,200	2,000	(200)	-9%
Animal Licenses	5,500	-	(5,500)	-100%
Grant Planning Records Archive	-	11,979	11,979	#DIV/0!
Grant Skate Park State	-	77,347	77,347	#DIV/0!
Grant Nat'l Motor Carrier Safe	51,500	1,100	(50,400)	-98%
Criminal Justice - Population	1,513	1,403	(110)	-7%
Criminal Justice - Special Programs	5,066	5,293	227	4%
DUI - Cities	1,402	900	(502)	-36%
Liquor Board Excise Tax	30,926	30,960	34	0%
Liquor Board Profits	46,856	39,618	(7,238)	-15%
Rocky Hill Grant (State)	-	503,500	503,500	#DIV/0!
Sale of Maps & Publications	100	-	(100)	-100%
Duplication Serv/Misc Revenue.	1,750	2,500	750	43%
Zoning & Subdivision Fees	18,000	13,000	(5,000)	-28%
Plan Checking	50,000	67,000	17,000	34%
Professional Services Reimb. (Eng Fees)	25,000	16,000	(9,000)	-36%
Copying Fees	200	-	(200)	-100%
Spokane County Park Fee (pass thru)	400	-	(400)	-100%
Inland Empire Parks/Rec Pass (pass thru)	300	300	-	0%
Recreation Program Fees	-	25,000	25,000	#DIV/0!
Fines & Forfeits - Traffic	67,059	64,000	(3,059)	-5%
Animal Control Late Fees	300	-	(300)	-100%
Animal Control Infractions	100	-	(100)	-100%
Investment Interest	165,000	35,000	(130,000)	-79%
Sales Tax Interest	8,200	7,100	(1,100)	-13%
Other Interest Earnings	40,000	3,800	(36,200)	-91%
Donations Other Youth Activities	1,000	1,000	-	0%
Donations - Skate Park	-	5,500	5,500	#DIV/0!
Donations Pavillion Park	5,000	-	(5,000)	-100%
Grants Received from other sources	10,000	-	(10,000)	-100%
Sales Tax - Recreation Prog Fees	-	200	200	#DIV/0!
Crime Victims (County)	975	1,000	25	3%
JIS Trauma / Crime Victims	3,000	2,700	(300)	-10%
Auto Theft Prevention	300	3,500	3,200	1067%
Trauma Brain Injuries	450	450	-	0%
Public Safety ED Acct (PSEA 3)	300	300	-	0%
Traffic Fines - State Portion	33,500	28,500	(5,000)	-15%
State 30% PSEA	16,000	16,000	-	0%
Lab-Bld Breath Testing	3,500	2,000	(1,500)	-43%
Judicial Information System	8,000	8,500	500	6%
School Zone Safety	500	200	(300)	-60%
STA Bus Passes	-	3,600	3,600	#DIV/0!
Spokane County Park Fee (pass thru)	-	100	100	#DIV/0!
Com Dev Planning Grant	13,785	-	(13,785)	-100%
Total General Fund Revenues	\$ 6,111,374	\$ 6,419,614	\$ 308,240	5%