

**CITY OF LIBERTY LAKE
SPOKANE COUNTY, WASHINGTON
ORDINANCE NO. 312**

**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, 2026 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 2026 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 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 14,110;

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 2026, including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2026 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. 2026 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 2025 amount of \$0 which is 0% for the year commencing January 1, 2026, plus any additional revenue resulting from new construction and improvements to property 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 2026 calendar year.

Section 2. 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 Treasurer of the City of Liberty Lake at the time and in the manner provided by the laws of the State of Washington.

PASSED by the City Council this 18 day of November, 2025



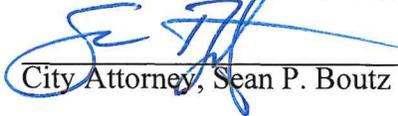
Mayor, Cris Kaminskas

ATTEST:



City Clerk, Rochelle Caton

APPROVED AS TO FORM:



City Attorney, Sean P. Boutz

Date of Publication: November 28, 2025

Effective Date: December 5, 2025