

**CITY OF LIBERTY LAKE  
SPOKANE COUNTY, WASHINGTON  
ORDINANCE NO. 104**

**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, 2003 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 2003 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 levies collected by a fire district (\$1.50).

WHEREAS, the City Council, after hearing and after duly considering all relevant evidence and testimony presented, has determined that the City requires a ½ of 1% decrease in property tax revenue from the previous year, while receiving addition to increases resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property.

WHEREAS, subtracting the levy of the Fire District and from library district, the City levy yields a rate of \$1.60 per \$1,000.00 of assessed valuation;

WHEREAS, RCW 84.52.020 requires the City Council on or before the 15<sup>th</sup> 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 2003 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2003 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.** 2003 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 for the year commencing January 1, 2003.

A. The tax levy amount is \$944,575.00 (which is a five (5) percent decrease from the previous year or an assessment of 99.5 percent of the 2002 property tax levy amount) plus any

additional amount resulting from new construction and improvements to property and any increase in the value of State assessed property all as set forth above. The above amount includes \$.50 per thousand dollars of assessed valuation for the public library levy.

B. 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 2003 calendar year.

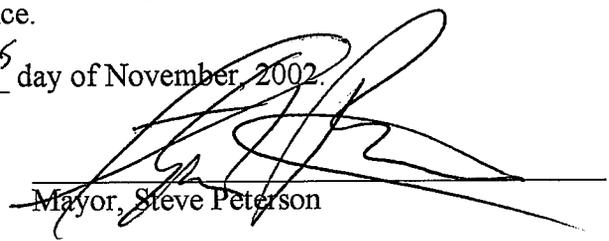
**Section 2. Banking.** The City Council does specifically intend to "bank" as provided in RCW 84.55.092 and WAC 458-19-065 the future levy capacity of the City which would have been allowed and available in 2003 as calculated by multiplying the 2002 tax levy by 101 percent.

**Section 3. Notice to Spokane County.** Pursuant to RCW 84.52.020, the City Clerk/Treasurer 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/Treasurer of the City of Liberty Lake at the time and in the manner provided by the laws of the State of Washington.

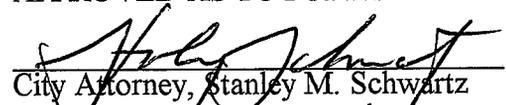
**Section 4. Effective Date.** This Ordinance shall be in full force and effect five (5) days after publication of this Ordinance or a summary thereof in the official newspaper of the City as provided by law.

**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 12<sup>th</sup> day of November, 2002.

  
\_\_\_\_\_  
Mayor, Steve Peterson

ATTEST:  
  
\_\_\_\_\_  
City Clerk, Arlene Fisher

APPROVED AS TO FORM:  
  
\_\_\_\_\_  
City Attorney, Stanley M. Schwartz

Date of Publication: 11/31/02  
Effective Date: 11/26/02

City of Liberty Lake  
1421 North Meadowwood Lane, Suite 102  
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. 104 passed by the City of Liberty Lake City Council on the 12<sup>th</sup> day of November, 2002.

**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, 2003 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 \$994,575 plus any additional revenue resulting from the addition of new construction and improvements to property and any increased 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 2003 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 Interim City of Liberty Lake City offices as identified above. A copy will be mailed out upon request.



Arlene Fisher  
City Clerk

Published: 11/21/02