

**CITY OF LIBERTY LAKE  
SPOKANE COUNTY, WASHINGTON  
ORDINANCE NO. 122**

**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, 2004 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 2004 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 increases resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property.

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 2004 including revenue sources which will fund the provision of services; and

WHEREAS, after due consideration of the proposed 2004 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.** 2004 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, 2004, at \$1,035,000.00 (99.5% of the 2003 tax) plus any additional revenue resulting from new construction and improvements to property and any increase in the value of state-assessed property for 2004.

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 2004 calendar year.

**Section 2. G.O. Bond** In the case of the tax levied to raise \$236,473.00 for 2004 principal and interest on the Non-Voted General Obligation Bonds, the County Assessor, in spreading the tax upon the rolls shall determine the dollar rate required.

A. The 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 as set forth above is \$1,035,000.00 which is a five (5) percent decrease from the previous year or an assessment of 99.5 percent of the 2003 property tax levy amount. *The above amount includes the Non-Voted General Obligation Bonds.*

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 2004 calendar year.

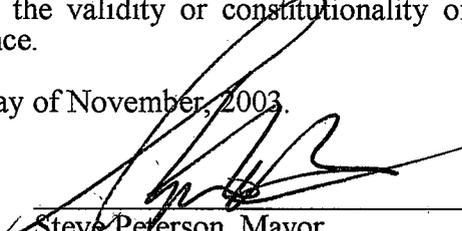
**Section 3. Banking**. The City Council does specifically intend to "bank" as provided in RCW 84.55.092 and WAC 458-19-065 the future levy capacity of the City which would have been allowed and available in 2004 as calculated by multiplying the 2003 highest lawful tax levy by 101 percent.

**Section 4. 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 5. 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 6. 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.

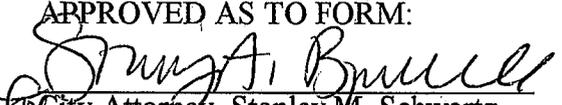
PASSED by the City Council this 4<sup>th</sup> day of November, 2003.

  
Steve Peterson, Mayor

ATTEST:

  
City Clerk, Arlene Fisher

APPROVED AS TO FORM:

  
City Attorney, Stanley M. Schwartz

Date of Publication: 11/12/03 : Effective Date: 11/17/03