



**KING COUNTY**

1200 King County Courthouse  
516 Third Avenue  
Seattle, WA 98104

**Signature Report**

**December 14, 2010**

**Ordinance 16999**

**Proposed No. 2010-0547.1**

**Sponsors Patterson**

1 AN ORDINANCE relating to the 2010 levy of property  
2 taxes in King County for collection in the year 2011.

3 BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

4 SECTION 1. The county assessor of King County has certified to the  
5 metropolitan King County council that the assessed valuation of the County of King as  
6 finally equalized amounts to \$328,927,984,810.

7 SECTION 2. The metropolitan King County council imposes the levies necessary  
8 to fund estimated expenditures for the year 2011 as listed in this section. These amounts  
9 do not include the total of estimated revenues from sources other than taxation, including  
10 available surplus and such expenditures as are to be net from bond warrant issues. In  
11 accordance with state law, the King County assessor calculated a sum for property taxes  
12 available to the county related to new construction, improvements to property, refunds  
13 and any increase in the assessed value of state assessed property. In calculating the  
14 amount of regular property tax moneys needed, the council was cognizant of these sums  
15 and they are therefore included in the following levy totals.

<u>FUND</u>	<u>TAX</u>
COUNTY	
CURRENT EXPENSE	\$278,152,152
HUMAN SERVICES FUND/MENTAL HEALTH	\$5,737,359

20	VETERANS AND HUMAN SERVICES	\$15,469,686
21	VETERANS' AID	\$2,556,438
22	INTER-COUNTY RIVER IMPROVEMENT	\$50,000
23	BOND REDEMPTION - LIMITED	\$24,579,471
24	AFIS	\$11,592,601
25	UNLIMITED G.O. BONDS	\$23,500,000
26	CONSERVATION FUTURES	\$17,061,273
27	EMERGENCY MEDICAL SERVICES	\$98,678,395
28	PARKS	\$19,130,252
29	PARKS EXPANSION	\$19,130,252
30	TRANSIT	\$22,623,470
31	TOTAL COUNTY	\$538,261,349

32        SECTION 3. A. The metropolitan King County council imposes the levy  
33 necessary to fund estimated expenditures for the year 2011 as listed in this section. This  
34 amount does not include the total of estimated revenues from sources other than taxation,  
35 including available surplus and such expenditures as are to be net from bond warrant  
36 issues. In accordance with state law, the King County assessor calculated a sum for  
37 property taxes available to the county related to new construction, improvements to  
38 property, refunds and any increase in the assessed value of state assessed property. In  
39 calculating the amount of regular property tax moneys needed, the council was cognizant  
40 of these sums and they are therefore included in the following levy totals.

41	<u>FUND</u>	<u>TAX</u>
42	UNINCORPORATED COUNTY - ROADS	\$86,104,033

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43           B. If the levy amount set forth in subsection A. of this section would cause the  
44 combined lawful levies within any levy code area in the county that is located outside of  
45 the fire districts that are a party to the Interlocal Levy Agreement dated November 8,  
46 2010, which is Attachment A to this ordinance, to exceed either the constitutional or  
47 aggregate levy rate limitations under RCW 84.52.043, or both, the county instead levies  
48 this tax for collection in 2011 in an amount equal to the maximum amount which may be  
49 levied without causing any reduction to the levy of the flood district due to those levy  
50 code areas under RCW 84.52.010, in accordance with the Interlocal Levy Agreement  
51 attached to this ordinance.

52           SECTION 4. The metropolitan King County council certifies the levies of the  
53 following taxing districts:

54	PORT OF SEATTLE	\$73,500,000
55	CITIES AND TOWNS	
56	ALGONA	\$ 636,425
57	AUBURN (King County portion only)	\$13,194,234
58	BEAUX ARTS VILLAGE	\$143,474
59	BELLEVUE	\$37,631,683
60	BLACK DIAMOND	\$1,369,803
61	BOTHELL (King County portion only)	\$4,837,539
62	BURIEN	\$7,113,467
63	CARNATION	\$243,057
64	CLYDE HILL	\$943,517
65	COVINGTON	\$2,348,818

66	DES MOINES	\$4,263,943
67	DUVALL	\$1,306,722
68	ENUMCLAW	\$2,181,258
69	FEDERAL WAY	\$9,827,038
70	HUNTS POINT	\$264,066
71	ISSAQUAH	\$8,203,590
72	KENMORE	\$4,124,098
73	KENT	\$19,386,873
74	KIRKLAND	\$14,852,384
75	LAKE FOREST PARK	\$2,799,169
76	MAPLE VALLEY	\$3,142,481
77	MEDINA	\$2,401,041
78	MERCER ISLAND	\$10,564,025
79	MILTON (KC portion only)	\$101,010
80	NEWCASTLE	\$4,045,636
81	NORMANDY PARK	\$1,467,981
82	NORTH BEND	\$1,230,034
83	PACIFIC (King County portion only)	\$594,263
84	REDMOND	\$21,987,795
85	RENTON	\$32,330,000
86	SAMMAMISH	\$21,178,251
87	SEATAC	\$11,826,917
88	SHORELINE	\$11,608,540

89	SKYKOMISH	\$37,747
90	SNOQUALMIE	\$5,043,008
91	TUKWILA	\$13,494,563
92	WOODINVILLE	\$2,944,028
93	YARROW POINT	\$496,174
94	TOTAL CITIES AND TOWNS	\$280,164,652
95	FIRE DISTRICTS	
96	2	\$10,567,727
97	4	\$11,294,724
98	10	\$5,007,046
99	11	\$2,450,021
100	13	\$2,183,684
101	14	\$824,866
102	16	\$5,765,495
103	20	\$2,218,060
104	24	\$2,977
105	25	\$1,290,624
106	27	\$1,545,009
107	28	\$885,961
108	31	\$13,589
109	34	\$6,760,790
110	36	\$7,751,264
111	38	\$1,817,975

112	39	\$19,638,929
113	40	\$2,824,239
114	41	\$4,119,243
115	43	\$7,850,182
116	44	\$3,952,883
117	45	\$2,942,591
118	47	\$287,824
119	49 (King County portion only)	\$86,348
120	50	\$263,397
121	61 (King County portion only)	\$9,134,350
122	62	\$15,521,419
123	TOTAL FIRE DISTRICTS	\$127,001,217
124	MISCELLANEOUS	
125	CEMETERY DISTRICT NO. 1	\$103,900
126	CITY OF MILTON EMS LEVY	\$43,806
127	DES MOINES METROPOLITAN PARK DISTRICT	\$550,000
128	FALL CITY METROPOLITAN PARK DISTRICT	\$108,200
129	FINN HILL PARK AND RECREATION DISTRICT	\$160,500
130	HOSPITAL DISTRICT NO. 1	\$19,681,672
131	HOSPITAL DISTRICT NO. 2	\$24,521,798
132	HOSPITAL DISTRICT NO. 4	\$3,019,478
133	KING COUNTY FERRY DISTRICT	\$1,183,252
134	KING COUNTY FLOOD CONTROL ZONE DISTRICT	\$36,070,313

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135	ISSAQUAH LIBRARY CAPITAL FACILITIES	\$710,000
136	NORMANY PARK METROPOLITAN PARK DISTRICT	\$539,588
137	NORTHSHORE PARKS & REC (King County portion only)	\$192,947
138	PIERCE COUNTY LIBRARY	\$43,806
139	REDMOND LIBRARY CAPITAL FACILITIES	\$590,000
140	SI VIEW METROPOLITAN PARK DISTRICT	\$1,705,281
141	RURAL LIBRARY (King County portion only)	\$115,611,422
142	VASHON MAURY PARKS	\$1,163,417
143	TOTAL MISCELLANEOUS	\$205,999,380
144	SCHOOLS	
145	AUBURN (King County portion only)	\$47,648,199
146	BELLEVUE	\$101,344,818
147	ENUMCLAW	\$15,301,203
148	FEDERAL WAY	\$61,614,136
149	FIFE (King County portion only)	\$1,349,445
150	HIGHLINE	\$61,683,052
151	ISSAQUAH	\$86,188,801
152	KENT	\$93,434,755
153	LAKE WASHINGTON	\$103,016,718
154	MERCER ISLAND	\$21,285,650
155	NORTHSHORE (King County portion only)	\$59,221,009
156	RENTON	\$63,583,364
157	RIVERVIEW	\$11,908,026

158	SEATTLE	\$279,410,355
159	SHORELINE	\$45,859,166
160	SKYKOMISH	\$277,066
161	SNOQUALMIE VALLEY	\$22,710,850
162	TAHOMA	\$23,701,638
163	TUKWILA	\$14,519,062

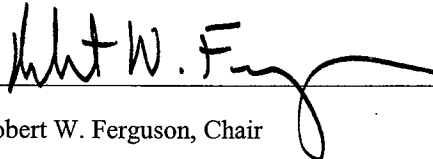


164	VASHON	\$7,170,941
165	TOTAL SCHOOLS	\$1,121,228,254
166	<b>GRAND TOTAL</b>	<b>\$2,432,258,885</b>
167		

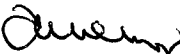
Ordinance 16999 was introduced on 10/4/2010 and passed as amended by the Metropolitan King County Council on 12/13/2010, by the following vote:

Yes: 7 - Mr. Phillips, Mr. von Reichbauer, Ms. Hague, Ms. Patterson, Ms. Lambert, Mr. Ferguson and Mr. McDermott  
No: 0  
Excused: 2 - Mr. Gossett and Mr. Dunn


KING COUNTY COUNCIL  
KING COUNTY, WASHINGTON

  
Robert W. Ferguson, Chair

ATTEST:

  
Anne Noris, Clerk of the Council

APPROVED this 16 day of DEC, 2010.

  
Dow Constantine, County Executive

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KING COUNTY COUNCIL

**Attachments:** A. Interlocal Levy Agreement, dated 10-19-2010

INTERLOCAL LEVY AGREEMENT

10-19-2010

THIS AGREEMENT is made and entered into as of this 4th day of November, 2010, by and among the King County Flood Control Zone District, a quasi-municipal corporation created and operating under chapter 86.15 RCW ("Flood District"), King County, a political subdivision of the State of Washington operating under title 36 RCW ("County"), and the following fire districts, each a municipal corporation created and operating under title 52 RCW (each, a "Fire District" and collectively, the "Fire Districts"):

- King County Fire Protection District No. 20
- King County Fire Protection District No. 25
- King County Fire Protection District No. 27
- King County Fire Protection District No. 34
- King County Fire Protection District No. 38
- King County Fire Protection District No. 39
- King County Fire Protection District No. 43
- King County Fire Protection District No. 44

In consideration of the recitals set forth below and the mutual promises and covenants contained in this Agreement, the Flood District, the County and the Fire Districts (collectively, the "Parties") agree as follows:

PART 1. RECITALS

- 1.1 RCW 86.15.025 authorizes the creation of countywide flood control zone districts to provide flood control and related services countywide, and RCW 86.15.080 grants to such districts certain powers, including the powers "to protect life and property within the district" and to "cooperate with or join with ... any agency, corporation or political subdivision" to carry out the purposes of a flood control zone district.
- 1.2 The Flood District was established effective May 5, 2007 pursuant to Ordinance 15728 of the King County Council, passed on April 16, 2007.
- 1.3 The Flood District is authorized by RCW 86.15.160 to levy "an annual *ad valorem* property tax levy of not to exceed fifty cents per thousand dollars of assessed value when the levy will not take dollar rates that other taxing districts may lawfully claim and that will not cause the combined levies to exceed the constitutional and/or statutory limitations, and the additional levy, or any portion thereof, may also be made when dollar rates of other taxing units is released therefor by agreement with the other taxing units from their authorized levies."
- 1.4 Title 52 RCW authorizes the establishment of fire protection districts to provide fire protection and emergency services and to protect life and property. RCW 52.12.021 grants fire protection districts the "full authority to carry out their purposes" including the power to "enter into and to perform any and all necessary contracts ... and to do any and all lawful acts required and expedient" to carry proper district purposes.

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- 1.5 Pursuant to RCW 39.67.010, any agreement or contract between two taxing districts may be made contingent upon a particular property tax levy rate of an identified taxing district where such rate affects the regular property tax rate of one of the parties to the contract and therefore affects that party's resources with which to perform under the contract.
- 1.6 Pursuant to RCW 39.67.020, any taxing district may transfer funds to another taxing district where the regular property tax levy rate of the second district may affect the regular property tax levy rate of the first district and where such transfer is part of an agreement whereby proration or reduction of property taxes is lessened or avoided.
- 1.7 Pursuant to RCW 39.34.080, the Flood District, the County and the Fire Districts are each authorized to contract with one another to perform any governmental service, activity, or undertaking which each district is authorized to perform, and the legislature has declared "that it is a purpose of the state, counties, county road districts, cities and towns, public hospital districts, library districts, fire protection districts, metropolitan park districts, and other taxing districts to participate in the methods provided by [Laws of 1988, chapter 274] by which revenue levels supporting the services provided by all taxing districts might be maintained." Laws of 1988, ch. 274 §1.
- 1.8 In accordance with RCW 39.34.030(2), the terms of this Agreement have been approved by resolution of the governing bodies of the Flood District, the County and each of the Fire Districts.

## PART 2. AGREEMENT

### 2.1 Contingent Obligation of the Flood District.

- 2.1.1. *Triggering Conditions.* The Flood District shall make the payments in the amounts specified under Section 2.1.2 and the levies referred to in (a) and (b) of this section will be reduced in accordance with Section 2.3, if and only if:
  - (a) Each Fire District includes in its levy resolution language substantially in the form attached as **Attachment A**, which provides that that Fire District's regular property taxes for collection in calendar year 2011 will not reduce the amount of the Flood District's regular property taxes levied for collection in calendar year 2011;
  - (b) The County includes in its levy ordinance for the County levy under RCW 36.82.040 (the "County Levy") language substantially in the form attached as **Attachment B**, which provides that that property taxes levied under that resolution for collection in calendar year 2011 will not reduce the amount of the Flood District's regular property taxes levied for collection in calendar year 2011;

- (c) The levies of one or more of the Fire Districts or the County are reduced and the Flood District's regular property tax levy is not reduced under RCW 84.52.010; and
- (d) The aggregate of all payments to be made under Section 2.1.2 (a) and (b) does not exceed (i) \$5.5 million if all payments are made to Fire Districts, or (ii) \$8.5 million if any payment is made to the County or to a combination of the County and one or more Fire Districts.

2.1.2. *Amount Due.* If the above conditions are met, the Flood District agrees:

- (a) To pay to each Fire District an amount equal to the difference between (i) the amount actually levied for that Fire District due to a reduction of its levy under the provision conforming to paragraph 1.2 of Attachment A, and (ii) the levy amount that would otherwise have been levied under the levy resolution provision conforming to paragraph 1.1 of Attachment A; and
- (b) To pay to the County an amount equal to the difference between (i) the amount actually levied for the County Levy due to a reduction under the provision conforming to paragraph 1.2 of Attachment B, and (ii) the levy amount that would otherwise have been levied under the levy ordinance provision conforming to paragraph 1.1 of Attachment B.
- (c) To pay to each Fire District and to the County a payment compensating for a reduction in the new construction adjustment allowed under RCW 84.55.010 when calculating the maximum allowable 2012 levy, which payment shall be equal to the difference between (i) the amount of the new construction adjustment calculated based on the 2011 levy resolution provision conforming to paragraph 1.2 of Attachment A or B (as applicable); and (ii) the amount of the new construction adjustment which would have been calculated based on a 2011 levy resolution provision conforming to paragraph 1.1 of Attachment A or B (as applicable) but for this Agreement.

2.2 Manner of Payment/Late Payment. If the Flood District becomes obligated to make any payment specified in Section 2.1.2(a) or (b), each such payment obligation shall be satisfied by equal installments to be paid on May 15, 2011 and November 15, 2011. The payment under Section 2.1.2(c) shall be made in a single installment on or before March 31, 2012.

2.3 Procedures for Levy Reduction. Each party agrees that, if the Assessor is required to make any levy reductions under RCW 84.52.010, the procedures set forth in Attachment C, which is incorporated by this reference, should apply to the extent that it has adopted a levy resolution in conformance with this Agreement. Upon determining in the course of his normal duties that a levy reduction under RCW 84.52.010 is necessary, the Assessor shall complete each of the steps set forth in

Attachment C. Upon completion of these steps, the Assessor shall provide a report to each Party, describing the steps taken and showing the relevant calculations and resulting levy reductions (if any). The Parties shall have four (4) business days to review the calculations and, absent manifest error, shall be bound by the Assessor's calculations without further right to challenge the levy determination under this Agreement.

- 2.4 Attorneys Fees. At the request of any Fire District, the Flood District agrees to reimburse the Fire District for its reasonable attorneys' fees incurred in the negotiation and preparation of this Agreement upon submission to the Flood District of copies of billings for such services.

### **PART 3. ADDITIONAL PROVISIONS**

- 3.1 Term. Unless extended by mutual agreement of the Parties, this Agreement shall become effective as of the date and year first set forth above and shall expire on May 31, 2012.
- 3.2 Entire Agreement/Modification. This Agreement represents the entire agreement of the Parties with respect to the subject matter hereof and supersedes all prior negotiations or discussions with respect thereto. This Agreement may be amended or modified by written instrument signed by the Parties.
- 3.3 Assignment. No Party may assign its rights or obligations hereunder.
- 3.4 Counterparts. This Agreement may be executed in counterparts, each of which shall be an original but all of which taken together shall constitute but one and the same instrument.
- 3.5 Filing and Public Availability Requirements. The Flood District shall provide a true and complete copy of this Agreement to the King County Assessor and to the governing body of every taxing district that could have its tax levy adversely affected by this Agreement (if any).
- 3.6 Authorization. Each Party does hereby represent and warrant to the other that it is duly authorized to enter into and to carry out the terms of this Agreement.
- 3.7 Administration. For purposes of RCW 39.34.030(4)(a), the Flood District is designated as the administrator of this Agreement.
- 3.8 Indemnification/Hold Harmless. Each Party shall defend, indemnify and hold harmless the other Parties, and its officers, agents and employees, from and against any and all claims, including third party claims, costs, judgments or damages, including attorney's fees, arising out of the negligent acts or omissions of the indemnifying Party, its officers, agents and employees, in connection with this Agreement.

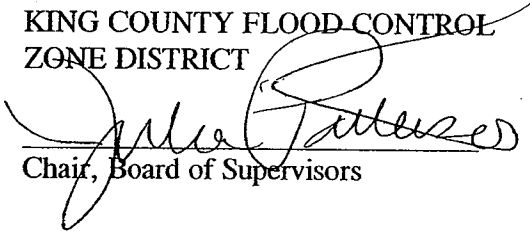
The Parties hereby waive, as to each other only, their immunity from suit under industrial insurance, Title 51 RCW. This waiver of immunity was mutually negotiated by the Parties. The provisions of this Section shall survive any termination or expiration of this Agreement.

3.9 Costs and Attorneys' Fees. If any Party shall institute a lawsuit to enforce another Party's obligations under this Agreement, the substantially prevailing Party shall be entitled to recover all costs of such a lawsuit, including reasonable attorneys' fees.

3.10 Automatic Termination. If the aggregate of all payments to be made under Section 2.1.2 (a) and (b) exceeds (i) \$5.5 million if all payments are made to Fire Districts, or (ii) \$8.5 million if any payment is made to the County or to a combination of the County and one or more Fire Districts, then this entire Agreement shall be null and void, save and except for the provisions of Sections 2.4 and 3.8.

IN WITNESS WHEREOF, the Parties hereby execute this Agreement as of the day and year first set forth above.

KING COUNTY FLOOD CONTROL  
ZONE DISTRICT

  
Chair, Board of Supervisors

KING COUNTY, WASHINGTON

\_\_\_\_\_  
County Executive

KING COUNTY FIRE PROTECTION  
DISTRICT NO. 20

\_\_\_\_\_  
Chair, Board of Fire Commissioners

KING COUNTY FIRE PROTECTION  
DISTRICT NO. 25

\_\_\_\_\_  
Chair, Board of Fire Commissioners

KING COUNTY FIRE PROTECTION  
DISTRICT NO. 27

\_\_\_\_\_  
Chair, Board of Fire Commissioners

KING COUNTY FIRE PROTECTION  
DISTRICT NO. 34

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Chair, Board of Fire Commissioners

KING COUNTY FIRE PROTECTION  
DISTRICT NO. 38

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Chair, Board of Fire Commissioners

KING COUNTY FIRE PROTECTION  
DISTRICT NO. 43

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Chair, Board of Fire Commissioners

KING COUNTY FIRE PROTECTION  
DISTRICT NO. 39

*William T. Gates*  
Chair, Board of Fire Commissioners

KING COUNTY FIRE PROTECTION  
DISTRICT NO. 44

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Chair, Board of Fire Commissioners

**Attachment A****Fire District Levy Resolution Language****Section 1. Regular Property Tax Levy.**

- 1.1 A regular property tax levy is authorized for collection in 2011 in an amount equal to \$ \_\_\_\_\_, plus the new construction and similar adjustments allowed under chapter 84.55 RCW.
- 1.2 Notwithstanding paragraph 1.1, above, if the Fire District's levy would cause the combined lawful levies within any levy code area in the Fire District to exceed the constitutional and/or aggregate levy rate limitations under RCW 84.52.043, the Fire District instead levies a tax for collection in 2011 in an amount equal to the maximum amount which may be levied by the Fire District without causing any reduction to the levy of the Flood District under RCW 84.52.010. Any reduction to the Fire District's levy under this provision shall be in accordance with the Interlocal Levy Agreement attached to this resolution as Exhibit \_\_\_\_.



**Attachment B**

**County Levy Ordinance Language**

Section 1. County Levy.

- 1.1 Unincorporated / Roads Levy \$ \_\_\_\_\_
  
- 1.2 If the levy amount set forth in paragraph 1.1 would cause the combined lawful levies within any levy code area in the County that is located outside of the Fire Districts that are a party to the Interlocal Levy Agreement (which is on file with the County Assessor and is attached to this ordinance as Exhibit \_\_\_ ) to exceed the constitutional and/or aggregate levy rate limitations under RCW 84.52.043, the County instead levies this tax for collection in 2011 in an amount equal to the maximum amount which may be levied without causing any reduction to the levy of the Flood District due to those levy code areas under RCW 84.52.010, in accordance with the Interlocal Levy Agreement attached to this resolution as Exhibit \_\_\_.

## Attachment C

### Procedures for Levy Reduction

- Step 1. The Assessor shall calculate the total levy rates for each levy code area in the County using its standard procedures.
- Step 2. The Assessor shall identify any levy code areas in which the statutory or constitutional levy rate limitations are exceeded (the "Identified LCAs"), using its standard procedures.
- Step 3. For each Identified LCA that is located outside of a Fire District that is party to this Agreement, the Assessor shall calculate the amount of reduction to the County levy under RCW 36.82.040 ("County Levy") that is necessary to avoid any reduction to the Flood District levy in that Identified LCA.
- Step 4. For each Identified LCA located within a Fire District that is a party to this Agreement, the Assessor shall calculate the amount of Fire District levy reduction necessary to avoid any reduction to the Flood District levy in that Identified LCA.
- Step 5. The Assessor shall calculate the total amount of the Fire District levy reductions ("Aggregate FPD Payment") and the total County Levy reduction necessary to avoid any reduction to the Flood District in those Identified LCAs ("County Payment").
- Step 6. If no County Payment is necessary and the Aggregate FPD Payment is equal to or less than \$5.5 million, the Assessor shall reduce the affected Fire District levies as calculated. If a County Payment is necessary, then the Assessor shall reduce the County Levy and the affected Fire District levies as calculated only if the total of County Payment plus the Aggregate FPD Payment is equal to or less than \$8.5 million. If the Aggregate FPD Payment exceeds \$5.5 million (and no County Payment is necessary), or if a County Payment is necessary and the total of the Aggregate FPD Payment plus the County Payment exceeds \$8.5 million, then the Assessor shall disregard Steps 1-5 of this Attachment C and shall make reductions to taxing district levies only as required under and in accordance with RCW 84.52.010.