



## Legislation Details (With Text)

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**Type:** Ordinance      **Status:** Passed

**File created:** 9/29/2020      **In control:** Budget and Fiscal Management Committee

**On agenda:**      **Final action:** 11/17/2020

**Enactment date:** 11/30/2020      **Enactment #:** 19211

**Title:** AN ORDINANCE relating to county property tax levies for collection in 2021; implementing RCW 84.55.0101, finding substantial need and providing for a limit factor of one hundred and one percent in accordance with RCW 84.55.0101.

**Sponsors:** Jeanne Kohl-Welles

**Indexes:** Budget, levy, Property Tax

**Code sections:**

**Attachments:** 1. Ordinance 19211, 2. 2020-0312 Amendment 1, 3. 2020-0312 transmittal letter, 4. 2020-0312 fiscal note, 5. 2020-0312 PSB Substantial Need Property Tax Calcs, 6. 2020-0312 Legislative Review Form, 7. 2020-03120315\_SR\_SunshineSubstantialNeed

Date	Ver.	Action By	Action	Result
11/17/2020	1	Metropolitan King County Council	Passed as Amended	Pass
11/10/2020	1	Budget and Fiscal Management Committee	Recommended Do Pass	Pass
9/29/2020	1	Metropolitan King County Council	Introduced and Referred	

AN ORDINANCE relating to county property tax levies for collection in 2021; implementing RCW 84.55.0101, finding substantial need and providing for a limit factor of one hundred and one percent in accordance with RCW 84.55.0101.

BE IT ORDAINED BY THE COUNCIL OF KING COUNTY:

**SECTION 1. Findings:**

- A. RCW 84.55.0101 allows the county council to set limit factors for regular property tax levies to a maximum of one hundred one percent upon a finding of substantial need.
- B. The total adopted King County budget for 2021-2022 is \$12.59 billion and the total adopted general fund budget for 2021-2022 is \$1.92 billion.
- C. The general fund and other funds are experiencing a fiscal shortfall that is the result of revenue growth that is not keeping pace with the increasing costs of providing services.

D. This fiscal shortfall is expected to continue in 2021 and thereafter.

E. King County has aggressively reviewed all expenditures in the General Fund and other property-tax-supported funds for reductions and has reviewed possibilities for enhanced revenues.

F. King County has reduced the general fund budget and other property-tax-supported budgets below the amounts necessary to sustain current service levels through direct service reductions and efficiencies.

G. The 2021-2022 budget assumes that property taxes increase by the one-percent limit factor and any increase less than that would require substantial direct service reductions.

H. Because of the findings in subsections A. through G. of this section, the King County council finds that a substantial need exists for the use of property tax limit factors up to the maximum of one hundred one percent.

SECTION 2. The limit factors to be used for county property tax levies for taxes to be collected in 2021 shall be as follows:

Levy	Limit Factor
Regular Levy	One hundred one percent
Emergency Medical Services (EMS)	One hundred one percent
County Road District	One hundred one percent
Conservation Futures	One hundred one percent
Transit	One hundred one percent
Marine	One hundred one percent