

**ORDINANCE NO. 994**

**AN ORDINANCE OF THE CITY OF SHORELINE, WASHINGTON LEVYING THE GENERAL TAXES FOR THE CITY OF SHORELINE IN KING COUNTY FOR THE FISCAL YEAR COMMENCING JANUARY 1, 2024, THE SECOND YEAR OF THE CITY OF SHORELINE'S 2023-2024 FISCAL BIENNIUM, ON ALL PROPERTY BOTH REAL AND PERSONAL, IN COMPLIANCE WITH RCW 84.55.120, FOR THE PURPOSE OF PAYING SUFFICIENT REVENUE TO CONDUCT CITY BUSINESS FOR THE ENSUING YEAR AS REQUIRED BY LAW AND LEVYING AN EXCESS LEVY FOR THE REPLACEMENT OF UNLIMITED GENERAL OBLIGATION BONDS.**

WHEREAS, RCW 35A.32.230 requires the City Council of the City of Shoreline and the City Manager to consider the City's anticipated financial requirements for the ensuing fiscal biennium; and

WHEREAS, RCW 35A.34.230 requires the City Council to determine and fix by ordinance the amount to be raised by ad valorem taxes on real, personal, and utility property and RCW 84.55.120 requires that the ordinance must authorize any increase in property tax revenue in terms of both dollars and percentage; and

WHEREAS, the City Council after hearing and after duly considering all relevant evidence and testimony presented, determined that the City of Shoreline requires a regular levy in the amount of \$23,700,905, which includes an increase in property tax revenue from the previous year, and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made, in order to discharge the expected expenses and obligations of the City and in its best interest; and

WHEREAS, the voters of the City of Shoreline approved the issuance of \$38,500,000 in unlimited general obligation bonds on April 18, 2022; the City issued the bonds on May 26, 2022, and will begin making debt service payments on the bonds in December of 2022; and

WHEREAS, as required by RCW 84.55.120, a public hearing on the City's property tax levy authorization was properly notice and held on November 6, 2023;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF SHORELINE, WASHINGTON, DO ORDAIN AS FOLLOWS:**

**Section 1. Property Tax Levy.** There is hereby levied and established to be raised by regular ad valorem property taxes for 2024 the amount of \$23,700,905. This property tax levy represents an increase of \$1,024,021 and a percentage increase of 4.616% from the previous year. This increase is exclusive of additional revenue resulting from the addition of new construction and improvements to property, increased from the construction of wind turbine, solar, biomass,

and geothermal facilities, any increase in the value of state assessed property, and any additional amounts resulting from any annexations that have occurred, and refunds made.

**Section 2. Voter-Approved Excess Tax Levy for Unlimited General Obligation Bonds.** In addition to the above regular property tax levy for the ensuing fiscal year of 2024, a further tax is hereby levied to raise revenue to provide for the interest and redemption of voter-approved general obligation bonds for the fiscal year of 2024 in the amount of \$2,949,918.76. This tax is applicable to all taxable property within the City of Shoreline.

**Section 3. Notice to King County.** This Ordinance shall be certified to the proper King County officials, as provided by law, and taxes herein levied shall be collected to pay to the Administrative Services Department of the City of Shoreline at the time and in the manner provided by the laws of the State of Washington for the collection of taxes for non-charter code cities.

**Section 4. Corrections by City Clerk or Code Reviser.** Upon approval of the City Attorney, the City Clerk and/or the Code Reviser are authorized to make necessary corrections to this Ordinance, including the corrections of scrivener or clerical errors; references to other local, state, or federal laws, codes, rules, or regulations; or ordinance numbering and section/subsection numbering and references.

**Section 5. Severability.** Should any section, paragraph, sentence, clause or phrase of this Ordinance, or its application to any person or circumstance, be declared unconstitutional or otherwise invalid for any reason, or should any portion of this Ordinance be preempted by State or Federal law or regulation, such decision or preemption shall not affect the validity of the remaining portions of this Ordinance or its application to other persons or circumstances.


**Section 6. Effective Date.** This Ordinance shall be in full force five days after publication of a summary of this Ordinance consisting of its title, in the official newspaper of the City, as provided by law.


**PASSED BY THE CITY COUNCIL ON NOVEMBER 20, 2023.**

  
Mayor Keith Scully

*Betsy Robertson  
Deputy Mayor  
on behalf of K. Scully*

**ATTEST:**

  
Jessica Simulcik Smith  
City Clerk

**APPROVED AS TO FORM:**  
  
Margaret King  
City Attorney

*Julie Ainsworth-Egerton  
Asst City Attorney  
on behalf of M. King*

Date of Publication: November 24, 2023  
Effective Date: November 29, 2023