

CLEARANCES	Initial	Date	Date Received in Council Office	Agenda Date	Assigned to:
Originator:	Citizen	5/26/2009		6/9/2009	Introduction
Division Head:	<i>[Signature]</i>	5-26-09		6/23/3009	Hearing
Dept. Head:					
Prosecutor:					
Purchasing/Budget:					
Executive:					

**TITLE OF DOCUMENT:**

Ordinance limiting tax increases to one percent unless approved by voters

**ATTACHMENTS:**

Ordinance

SEPA review required? ( ) Yes ( ) NO	Should Clerk schedule a hearing? ( X ) Yes ( ) NO
SEPA review completed? ( ) Yes ( ) NO	Requested Date: 6/23/2009

**SUMMARY STATEMENT OR LEGAL NOTICE LANGUAGE:** (If this item is an ordinance or requires a public hearing, you must provide the language for use in the required public notice. Be specific and cite RCW or WCC as appropriate. Be clear in explaining the intent of the action.)

On May 22, 2009, the Whatcom County Auditor delivered a "Certificate of Sufficiency of Mini Initiative No. M1-2009" (with signed petitions) to the Council Office. The Certificate states that more than the required number of signatures were submitted and verified, therefore, a sufficiency of signatures is established. This ordinance limits the total annual real estate property tax increase, including the use of banked capacity, to one percent per year unless approved by a majority vote of the people.

**COMMITTEE ACTION:**

**COUNCIL ACTION:**

6/09/2009: Introduced

Related County Contract #:

Related File Numbers:

Ordinance or Resolution Number:

Please Note: Once adopted and signed, ordinances and resolutions are available for viewing and printing on the County's website at: [www.co.whatcom.wa.us/council](http://www.co.whatcom.wa.us/council).

**ORDINANCE #2009-\_\_\_\_\_**

**LIMITING TOTAL ANNUAL REAL ESTATE PROPERTY TAX INCREASES,  
INCLUDING THE USE OF BANKED CAPACITY, TO 1% PER YEAR UNLESS APPROVED  
BY A MAJORITY VOTE OF THE PEOPLE**

**WHEREAS**, all political power is vested in the people, as stated in Article I, Section 1, of the Washington State Constitution; and

**WHEREAS**, Section 5.41 of the County Charter states that the people may propose an ordinance or amendment to an existing ordinance to the County Council by petition; and

**WHEREAS**, the people of Whatcom County should have more input with regard to actions taken by the County Council, especially those that would increase taxes; and

**WHEREAS**, the safety and economic well being of the people of Whatcom County are of paramount concern to the Whatcom County Council; and

**WHEREAS**, excessive increases in real estate property taxes impose undue financial hardships on many Whatcom County residents; and

**WHEREAS**, wages and total household incomes in Whatcom County consistently lag the Washington State average; and

**WHEREAS**, in 2008 the Whatcom County Council serving in its capacity as the Whatcom County Flood Control Zone District increased district property taxes by more than 30%; and

**WHEREAS**, the 2010 banked property tax capacity in the county general fund could increase the amount of burden on the taxpayer by 9%; and

**WHEREAS**, the 2010 banked property tax capacity for the County Conservation Futures fund could increase the amount of burden on the taxpayer by over 7%; and

**WHEREAS**, the 2010 banked property tax capacity for the County Roads fund could increase the amount of burden on the taxpayer by over 8%; and

**WHEREAS**, while Washington State law authorizes the County Council in certain instances to increase property taxes without a vote of the people, the County Council recognizes that the will of the people shall be considered before property taxes are levied or increased.

**NOW, THEREFORE, BE IT ORDAINED AND ESTABLISHED**, by the Whatcom County Council, that the levy of real-property taxes for County Council-controlled funds, including but not limited to the County General fund and its subsidiary funds, the County Road fund, the County Conservation Futures fund, and the County Flood Control Zone District fund (in the County Council's capacity as the County Flood Control Zone District Board of Supervisors), shall be limited in their respective increases each year to a maximum amount equal to the previous year's tax levy plus one percent, along with an increase for the previous year's addition of new construction, and improvements to property and any of the previous year's increase in the value of state- assessed property; and

1 **BE IT FURTHER ORDAINED**, that any proposed tax levy increase to provide  
2 revenue for a future County budget year cycle, beyond the amount specified by this locally-  
3 imposed limitation, shall be put to a vote of the people of Whatcom County by means of a  
4 ballot measure to be voted upon in a Countywide November General Election. This ballot  
5 measure shall be proposed by the Whatcom County Council to the Whatcom County Auditor  
6 no later than July 1 of the year preceding the year of the proposed levy increase; and  
7

8 **BE IT FURTHER ORDAINED**, the capacity to increase these levies beyond this one  
9 percent limitation through accumulation or "banked capacity" as allowed by Washington  
10 state law shall be implemented in current or future assessments only upon voter approval  
11 by means of the previously described ballot measure process. This shall also apply to any  
12 previously accumulated or "banked capacity" in any of the aforementioned funds or other  
13 County Council-controlled funds beyond the one percent increase limitation imposed by this  
14 ordinance at the time of its passage; and  
15

16 **BE IT FINALLY ORDAINED**, that if the Washington State Legislature changes any  
17 laws affecting levies contained herein, or the ability of the Whatcom County Council to place  
18 additional further local limitations on the raising of such levies, and the Prosecuting  
19 Attorney's Office concurs, the Whatcom County administration will change such levies  
20 accordingly.  
21

22 **ADOPTED** this \_\_\_\_\_ day of \_\_\_\_\_, 2009  
23  
24

25  
26 **ATTEST:**  
27

**WHATCOM COUNTY COUNCIL**  
**WHATCOM COUNTY, WASHINGTON**

28  
29  
30 \_\_\_\_\_  
31 Dana Brown-Davis, Clerk of the Council  
32

\_\_\_\_\_  
Seth Fleetwood, Chairperson

33 APPROVED as to form:  
34

( ) Approved ( ) Denied

35  
36  
37 \_\_\_\_\_  
38 Civil Deputy Prosecutor  
39

\_\_\_\_\_  
Pete Kremen, Executive  
Date: \_\_\_\_\_  
40

**WHATCOM COUNTY  
AUDITOR'S OFFICE**

Whatcom County Courthouse  
317 Grand Avenue, Suite 103  
Bellingham, WA 98225-4038

Email: Auditor@co.whatcom.wa.us

Internet: www.co.whatcom.wa.us/auditor



**SHIRLEY FORSLOF**  
COUNTY AUDITOR

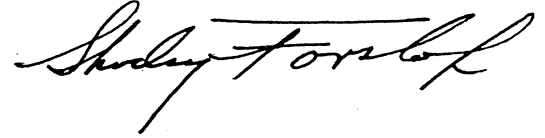
**DEBBIE ADELSTEIN**  
CHIEF DEPUTY

Phone: 360-676-6740

FAX: 360-738-4556

MEMO TO: Seth Fleetwood, Whatcom County Council Chair  
Whatcom County Clerk of the Council Dana Brown-Davis

FROM: Shirley Forslof, Whatcom County Auditor



DATE: May 22, 2009

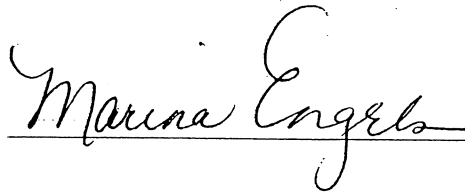
RE: Certificate of Sufficiency of Mini Initiative No. M1-2009

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As per the Whatcom County Charter, Section 5.41 I am transmitting to you a Certificate of Sufficiency of Mini Initiative No. 1-2009 and statistics showing the number of signatures accepted, rejected and not checked.

I am also transmitting the original (267) pages of Mini-Initiative No. M1-2009 Petitions with signatures.

Received by: \_\_\_\_\_



Date: \_\_\_\_\_

5-22-09



# Petition Result Breakdown

Mini Prop Tax 2009  
Mini Initiative M1 Property Tax 2009

Signatures Required	3042		
Raw Count	4,430		
Sample Size	4,430		
Sigs Checked	3,382	Percent of Sigs Checked	Percent of Sample Size
Sigs Not Checked	1,048		23.7 %
Sigs Valid	3,074	90.9 %	69.4 %
Sigs Invalid	308	9.1 %	7.0 %
Duplicated	44	1.0 %	1.0 %
Non-duplicate Invalids	264	8.0 %	6.0 %

RESULT ABBR	RESULT DESCRIPTION		
Approved	Approved	3,074	90.9 %
Not Registered	Not Registered	171	5.1 %
Out of District	Out of District	3	0.1 %
Duplicate	Signed more than once	44	1.3 %
Cancelled	Cancelled	8	0.2 %
Cant Identify	Cannot Identify	23	0.7 %
Felon	Felon	5	0.1 %
No Signature	No Signature	2	0.1 %
Sig No Match	Signatures Don't Match	52	1.5 %