



Legislation Details (With Text)

**File #:** ORD-26824    **Version:** 1    **Name:** Auth Refund of Certain Tax Bonds  
**Type:** Ordinance    **Status:** Passed  
**File created:** 6/26/2001    **In control:** City Council  
**On agenda:** 6/26/2001    **Final action:** 6/26/2001  
**Title:** Ordinance No. 26824  
**Sponsors:**  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. ORD-26824.pdf

Date	Ver.	Action By	Action	Result
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Req. #8618

ORDINANCE NO. 26824

AN ORDINANCE of the City of Tacoma, Washington, providing for the issuance and sale of limited tax general obligation refunding bonds of the City in the principal sum of not to exceed \$18,000,000 for the purpose of refunding certain outstanding limited tax general obligation bonds of the City; and providing the form and terms of the bonds.

WHEREAS the City now has outstanding its Limited Tax Levy General Obligation Bonds, Series 1992A, in the aggregate principal amount of

\$13,630,000, issued on January 15, 1992 (the "1992A Bonds"), of which

\$11,970,000 are callable for redemption in advance of their maturity, and

WHEREAS Substitute Ordinance No. 25041, adopted on January 21, 1992, which authorized the issuance of the 1992A Bonds, provides that the City

may call such bonds for redemption on December 1, 2002, at a price of

101 percent, and

WHEREAS the City now has outstanding its Limited Tax General

Obligation Bonds, Series 1994, in the aggregate principal amount of

\$5,440,000, issued on May 15, 1994 (the "1994 Bonds"), of which \$4,525,000

are callable for redemption in advance of their maturity, and

WHEREAS Substitute Ordinance No. 25491, adopted on May 13, 1994,

which authorized the issuance of the 1994 Bonds, provides that the City may

call such bonds for redemption on June 1, 2004, at a price of par, plus accrued

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interest to the date of redemption, and  
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24 WHEREAS it appears to the Council that all or a portion of the callable  
25 1992A Bonds and the callable 1994 Bonds may be refunded by the issuance of  
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the limited tax general obligation bonds of the City authorized herein so that  
there will be a savings to the City and its taxpayers, and  
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3 WHEREAS it appears to the Council that it is in the best interest of the City  
4 that its limited tax general obligation refunding bonds be sold in an aggregate  
5 principal amount of not to exceed \$18,000,000 to effect such savings; Now,  
6 Therefore,  
7

8 BE IT ORDAINED BY THE CITY OF TACOMA:

9 Section 1. Definitions. As used in this ordinance, the following words  
10 shall have the following meanings, unless a different meaning clearly appears  
11 from the context:

12 "Arbitrage and Tax Certificate" means the Tax and Arbitrage Certificate  
13 signed by the City on the date of closing of the Bonds.  
14

15 "Acquired Obligations" means the Government Obligations acquired by  
16 the City under the terms of this ordinance and the Escrow Agreement to effect  
17 the defeasance and refunding of the Refunded Bonds.

18 "Bond Fund" means the "City of Tacoma Limited Tax General Obligation  
19 Refunding Bond Redemption Fund, 2001" created by Section 6.

21 "Bond Register" means the registration records for the Bonds maintained  
22 by the Bond Registrar.

23 "Bond Registrar" means the fiscal agency of the state of Washington, in  
24 either Seattle, Washington or New York, New York, for the purposes of  
25 registering and authenticating the Bonds, maintaining the Bond Register,  
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effecting transfer of ownership of the Bonds, and paying principal of and  
interest on the Bonds.

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3 "Bonds" means the not to exceed \$18,000,000 principal amount of the  
4 City of Tacoma, Washington, Limited Tax General Obligation Refunding Bonds,  
5 2001, issued pursuant to this ordinance.

6 "City" means the City of Tacoma, Washington, a municipal corporation  
7 duly organized and existing under the laws of the state of Washington.

8

9 "Code" means the Internal Revenue Code of 1986, as amended,  
10 together with corresponding and applicable final, temporary, or proposed  
11 regulations and revenue rulings issued or amended by the United States

12 Treasury Department or the Internal Revenue Service, to the extent applicable  
13 to the Bonds.

14

15 "Commission" means the Securities and Exchange Commission.

16 "Council" means the general legislative authority of the City.

17 "DTC" means The Depository Trust Company of New York, as  
18 depository for the Bonds, or any successor or substitute depository for the  
19 Bonds.

20

21 "Letter of Representations" means the Blanket Letter of Representations  
22 from the City to DTC.

23 "MSRB" means the Municipal Securities Rulemaking Board, or any  
24 successor to its functions.

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"NRMSIR" means a nationally-recognized municipal securities  
information repository.

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3 "Refunded Bonds" means all or a portion of the 1992A Bonds maturing  
4 on December 1, 2003, through December 1, 2007, and on December 1, 2012,  
5 and all or a portion of the 1994 Bonds maturing on June 1, 2005, through 2010,

6 on June 1, 2012, and on June 1, 2014.

7

"Refunding Account" means the account by that name established,

8

9 pursuant to Section 12.

10 "Registered Owner" means the person in whose name a Bond is

11 registered on the Bond Register. For so long as the City utilizes the book-entry

12 system for the Bonds, DTC shall be deemed to be the Registered Owner.

13

"Rule" means the Commission's Rule 15c2-12 under the Securities

14

15 Exchange Act of 1934.

16 "Sale Resolution" means a resolution of the Council approving the sale

17 of the Bonds and the plan of refunding the Refunded Bonds, in accordance with

18 Section 13.

19

"SID" means a state information depository for the state of Washington

20

21 (if one is created).

22 Section 2. Findings. For the purpose of refunding the Refunded Bonds,

23 and thereby effecting a savings to the City and its taxpayers, the City shall

24 issue its limited tax general obligation refunding bonds.

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Section 3. Authorization of Bonds. The City shall issue and sell the

2 Bonds in the aggregate principal amount of not to exceed \$18,000,000 to

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3 refund the Refunded Bonds and pay costs of issuing the Bonds and

4 accomplishing the refunding of the Refunded Bonds. The Bonds shall be

5 general obligations of the City; shall be designated "City of Tacoma,

6 Washington, Limited Tax General Obligation Refunding Bonds, 2001"; shall be

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dated as of the date set forth in the Sale Resolution; shall be issued in fully

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registered form in the denomination of \$5,000, or any integral multiple thereof,

9

10 provided that no Bond shall represent more than one maturity; shall be

11 numbered separately and in such manner, and with any additional designation

12 as the Bond Registrar deems necessary for purposes of identification and

13

control; and shall bear interest (calculated based on a 360-day year of 12

14

15 30-day months) at the rates set forth in the Sale Resolution, until the Bonds  
16 have been paid or their payment duly provided for, payable on December 1,  
17 2001, and semiannually thereafter on the first day of each December and June  
18 and shall mature on December 1 of each year as established in the Sale  
19 Resolution.  
20

21 Section 4. Registration, Exchange, and Payments.

22 (a) Registrar|Bond Register. The City hereby adopts the system  
23 of registration approved by the Washington State Finance Committee, which  
24 utilizes the fiscal agencies of the state of Washington in Seattle, Washington,  
25 and New York, New York, as registrar, authenticating agent, paying agent and  
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transfer agent (collectively, the "Bond Registrar"). The Bond Registrar shall  
keep, or cause to be kept, at its principal corporate trust office, sufficient  
2 records for the registration and transfer of the Bonds (the "Bond Register"),  
3 which shall be open to inspection by the City. The Bond Registrar is  
4 authorized, on behalf of the City, to authenticate and deliver Bonds transferred  
5 or exchanged in accordance with the provisions of such Bonds and this  
6 ordinance and to carry out all of the Bond Registrar's powers and duties under  
7  
8 this ordinance. The Bond Registrar shall be responsible for its representations  
9 contained in the Certificate of Authentication on the Bonds.  
10

11 (b) Registered Ownership. The City and the Bond Registrar may  
12 deem and treat the Registered Owner of each Bond as the absolute owner for  
13 all purposes, and neither the City nor the Bond Registrar shall be affected by  
14  
15 any notice to the contrary. Payment of any such Bond shall be made only as  
16 described in Section 4(h), but such registration may be transferred as herein  
17 provided. All such payments made as described in Section 4(h) shall be valid  
18  
19 and shall satisfy the liability of the City upon such Bond to the extent of the  
20 amount or amounts so paid.

21 (c) DTC Acceptance|Letter of Representations. The Bonds shall

22 initially be held, in fully immobilized form, by IDTC acting as depository. To  
23 induce IDTC to accept the Bonds as eligible for deposit at IDTC, the City has  
24 executed and delivered to IDTC a Blanket Issuer Letter of Representations (the  
25 "Letter of Representations").  
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Neither the City nor the Bond Registrar will have any responsibility or  
1 obligation to DTC participants, or the persons for whom they act as nominees,  
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3 with respect to the Bonds for the accuracy of any records maintained by DTC or  
4 any DTC participant, the payment by DTC, or any DTC participant, of any  
5 amount in respect of the principal of or interest on Bonds, any notice that is  
6 permitted or required to be given to Registered Owners under this ordinance  
7  
8 (except such notices as shall be required to be given by the City to the Bond  
9 Registrar or to DTC), the selection by DTC, or any DTC participant, of any  
10 person to receive payment in the event of a partial redemption of the Bonds, or  
11 any consent given or other action taken by DTC as the Registered Owner. For  
12 so long as any Bonds are held in fully immobilized form hereunder, DTC, or its  
13 successor depository, shall be deemed to be the Registered Owner for all  
14  
15 purposes, and all references in this ordinance to the Registered Owners shall  
16 mean DTC, or its nominee, and shall not mean the owners of any beneficial  
17 interest in any Bonds.

18 (d) Use of Depository.

19  
20 (i) The Bonds shall be registered initially in the name of  
21 CEDE & Co., as nominee of DTC, with a single Bond for each maturity in a  
22 denomination equal to the total principal amount of such maturity. Registered  
23 ownership of such immobilized Bonds, or any portions thereof, may not  
24 thereafter be transferred except: (A) to any successor of DTC, or its nominee,  
25 provided that any such successor shall be qualified under any applicable laws

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to provide the service proposed to be provided by it; (B) to any substitute  
depository appointed by the City, pursuant to Subsection (ii) below or such  
2 substitute depository's successor; or (C) to any person as provided in  
3 Subsection (iv) below.  
4  
5 (ii) Upon the resignation of DTC, or its successor (or any  
6 substitute depository or its successor), from its functions as depository, or a  
7 determination by the City to discontinue the system of book entry transfers  
8 through DTC or its successor (or any substitute depository or its successor), the  
9 City may appoint a substitute depository. Any such substitute depository shall  
10 be qualified under any applicable laws to provide the services proposed to be  
11 provided by it.  
12  
13 (iii) In the case of any transfer pursuant to clause (A) or (B)  
14 of Subsection (i) above, the Bond Registrar shall, upon receipt of all  
15 outstanding Bonds, together with a written request on behalf of the City, issue a  
16 single new Bond for each maturity then outstanding, registered in the name of  
17 such successor or substitute depository, or its nominee, all as specified in such  
18 written request of the City.  
19  
20

21 (iv) In the event that: (A) DTC, or its successor (or  
22 substitute depository or its successor), resigns from its functions as depository,  
23 and no substitute depository can be obtained; or (B) the City determines that it  
24 is in the best interest of the beneficial owners of the Bonds that the Bonds be  
25 provided in certificated form, the ownership of such Bonds may then be  
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1 transferred to any person or entity as herein provided, and shall no longer be  
2 held in fully immobilized form. The City shall deliver a written request to the  
3 Bond Registrar, together with a supply of definitive Bonds in certificated form, to

4 issue Bonds in any authorized denomination. Upon receipt by the Bond  
5 Registrar of all then outstanding Bonds, together with a written request on  
6 behalf of the City to the Bond Registrar, new Bonds shall be issued in the  
7 appropriate denominations and registered in the names of such persons as are  
8 provided in such written request.

10 (e) Transfer or Exchange of Registered Ownership; Change in  
11 Denominations. The registered ownership of any Bond may be transferred or  
12 exchanged, but no transfer of any Bond shall be valid unless it is surrendered  
13 to the Bond Registrar with the assignment form appearing on such Bond duly  
14 executed by the Registered Owner or such Registered Owner's duly authorized  
15 agent in a manner satisfactory to the Bond Registrar. Upon such surrender, the  
16 Bond Registrar shall cancel the surrendered Bond and shall authenticate and  
17 deliver, without charge to the Registered Owner or transferee, a new Bond (or  
18 Bonds at the option of the new Registered Owner) of the same date, maturity,  
19 and interest rate and for the same aggregate principal amount in any  
20 authorized denomination, naming as Registered Owner the person or persons  
21 listed as the assignee on the assignment form appearing on the surrendered  
22 Bond, in exchange for such surrendered and canceled Bond. Any Bond may  
23 be surrendered to the Bond Registrar and exchanged, without charge, for an  
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equal aggregate principal amount of Bonds of the same date, maturity, and  
interest rate, in any authorized denomination. The Bond Registrar shall not be  
2 obligated to transfer or exchange any Bond during a period beginning at the  
3 opening of business on the 15th day of the month next preceding any interest  
4 payment date and ending at the close of business on such interest payment  
5 date, or, in the case of any proposed redemption of the Bonds, after the mailing  
6 of notice of the call of such Bonds for redemption.  
7  
8

9 (f) Bond Registrar's Ownership of Bonds. The Bond Registrar  
10 may become the Registered Owner of any Bond with the same rights it would  
11 have if it were not the Bond Registrar, and to the extent permitted by law, may



12 act as depository for, and permit any of its officers or directors to act as  
13 member of, or in any other capacity with respect to, any committee formed to  
14

15 protect the rights of the Registered Owners of the Bonds.

16 (g) Registration Covenant. The City covenants that, until all  
17 Bonds have been surrendered and canceled, it will maintain a system for  
18 recording the ownership of each Bond that complies with the provisions of  
19 Section 149 of the Code.  
20

21 (h) Place and Medium of Payment. Both principal of and interest  
22 on the Bonds shall be payable in lawful money of the United States of America.  
23 For so long as all Bonds are in fully immobilized form, payments of principal  
24 and interest shall be made as provided in accordance with the operational  
25 arrangements of DTC referred to in the Letter of Representations. In the event  
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that the Bonds are no longer in fully immobilized form, interest on the Bonds  
shall be paid by check or draft mailed to the Registered Owners at the  
2  
3 addresses for such Registered Owners appearing on the Bond Register on the  
4 15th day of the month preceding the interest payment date, and principal of the  
5 Bonds shall be payable upon presentation and surrender of such Bonds by the  
6 Registered Owners at the principal office of the Bond Registrar; provided,  
7 however, that if so requested in writing by the Registered Owner of at least  
8

9 \$1,000,000 principal amount of Bonds, interest will be paid by wire transfer on  
10 the date due to an account with a bank located within the United States.

11 Section 5. Redemption and Purchases.

12 (a) Optional Redemption. The City may reserve the right to  
13 redeem outstanding Bonds prior to their maturity on the dates and at the prices  
14 established pursuant to the Sale Resolution.

16 (b) Partial Redemption. If less than all of the principal amount of  
17 any Bond is redeemed, upon surrender of such Bond at the principal office of  
18 the Bond Registrar, there shall be issued to the registered owner, without  
19 charge, for the then unredeemed balance of the principal amount, a new Bond

20  
21 or Bonds, at the option of the registered owner, of like maturity and interest rate  
22 in any authorized denomination.  
23 (c) Notice of Redemption. Written notice of any redemption of  
24 Bonds shall be given by the Bond Registrar on behalf of the City by first-class  
25 mail, postage prepaid, not less than 30 days, nor more than 60 days, before the  
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redemption date to the registered owners of Bonds that are to be redeemed at  
their last addresses shown on the Bond Register. So long as the Bonds are in  
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3 book-entry form, notice of redemption shall be given as provided in the Letter of  
4 Representations. The Bond Registrar shall provide additional notice of  
5 redemption (at least 30 days) to each NRIVISIR and SID, if any, in accordance  
6 with Section 15.  
7  
8 The requirements of this section shall be deemed complied with when  
9 notice is mailed, whether or not it is actually received by the owner.  
10  
11 Each notice of redemption shall contain the following information: (1) the  
12 redemption date; (2) the redemption price; (3) if less than all outstanding Bonds  
13 are to be redeemed, the identification (and, in the case of partial redemption,  
14 the principal amounts) of the Bonds to be redeemed; (4) that on the redemption  
15 date the redemption price will become due and payable upon each Bond or  
16 portion called for redemption, and that interest shall cease to accrue from the  
17 redemption date; (5) that the Bonds are to be surrendered for payment at the  
18 principal office of the Bond Registrar; (6) the CUSIP numbers of all Bonds  
19 being redeemed; (7) the date of the Bonds; (8) the rate of interest for each  
20 Bond being redeemed; (9) the date of the notice; and (11 0) any other information  
21  
22 needed to identify the Bonds being redeemed.  
23 Upon the payment of the redemption price of Bonds being redeemed,  
24 each check or other transfer of funds issued for such purpose shall bear the  
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CUSIP number identifying, by issue and maturity, the Bonds being redeemed  
with the proceeds of such check or other transfer.  
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3 (d) Effect of Redemption. Unless the City has revoked a notice  
4 of redemption, the City shall transfer to the Bond Registrar amounts that, in  
5 addition to other money, if any, held by the Bond Registrar, will be sufficient to

6 redeem, on the redemption date, all the Bonds to be redeemed. From the  
7 redemption date, interest on each Bond to be redeemed shall cease to accrue.  
8

9 (e) Amendment of Notice Provisions. The foregoing notice  
10 provisions of this section, including, but not limited, to the information to be  
11 included in redemption notices and the persons designated to receive notices,  
12 may be amended by additions, deletions, and changes in order to maintain  
13 compliance with duly promulgated regulations and recommendations regarding  
14 notices of redemption of municipal securities.  
15

16 (f) Purchase. The City reserves the right to purchase any of the  
17 Bonds for cancellation at any time and at any price.

18 Section 6. Creation of Bond Fund and Provision for Tax Levy Payments.

19 A special fund of the City known as the "City of Tacoma Limited Tax General  
20 Obligation Refunding Bond Redemption Fund, 2001" (the "Bond Fund"), is  
21 hereby authorized and directed to be created in the office of the Finance  
22 Director. The Bond Fund shall be drawn upon for the sole purpose of paying  
23 the principal of and interest on the Bonds.  
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The City hereby irrevocably covenants, for as long as any of the Bonds  
are outstanding and unpaid, that each year it will include in its budget and levy  
2 an ad valorem tax, within and as a part of the levy permitted to cities without a  
3 vote of the people, upon all the property within the City subject to taxation in an  
4 amount which will be sufficient, together with other legally available money, to  
5 pay the principal of and interest on the Bonds when due. All of such taxes, and  
6 any of such other money so collected, shall be paid into the Bond Fund. None  
7  
8 of the money in the Bond Fund shall be used for any other purpose than the  
9 payment of the principal of and interest on the Bonds. Money in the Bond Fund  
10 not needed to pay the interest or principal next coming due may temporarily be  
11 deposited in such institutions or invested in such obligations as may be lawful  
12  
13 for the investment of City money. Any interest or profit from the investment of

14

15 such money shall be deposited in the Bond Fund.

16 The City hereby irrevocably pledges that a sufficient portion of each

17 annual levy to be levied and collected by the City prior to the full payment of the

18 principal of and interest on the Bonds will be and is hereby irrevocably set

19

aside, pledged, and appropriated for the payment of the principal of and

20

21 interest on the Bonds. The full faith, credit, and resources of the City are

22 hereby irrevocably pledged for the annual levy and collection of such taxes and

23 for the prompt payment of the principal of and interest on the Bonds when due.

24 Section 7. Bonds Deemed to Be No Longer Outstaqd[gg. In the event

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that the City, in order to effect the payment, retirement, or redemption of any

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Bond, sets aside in the Bond Fund or in another special account, held in trust

by a trustee, cash or noncallable government obligations, as such obligations

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3 are now or hereafter defined in RCW 39.53, or any combination of cash and/or

4 noncallable government obligations, in amounts and maturities which, together

5 with the known earned income therefrom, are sufficient to redeem or pay and

6 retire such Bond in accordance with its terms and to pay when due the interest

7

and redemption premium, if any, thereon, and such cash and/or noncallable

8

9 government obligations are irrevocably set aside and pledged for such purpose,

10 then no further payments need be made into the Bond Fund for the payment of

11 the principal of and interest on such Bond. The owner of a Bond so provided

12 for shall cease to be entitled to any lien, benefit, or security of this ordinance,

13

except the right to receive payment of principal, premium, if any, and interest

14

15 from such special account, and such Bond shall be deemed to be not

16 outstanding under this ordinance.

17 The City shall provide, or cause to be provided, written notice of

18 defeasance to the owners of all Bonds so provided for within 30 days of the

19

closing date and to the SID, if any, and to each NRMSIR or to the MSRB in

20

21 accordance with Section 15.

22 Section 8. Tax Covenant. The City covenants to take all actions

23 required to maintain the tax-exempt status of interest on the Bonds under  
24 Section 103 of the Code, as set forth in the Arbitrage and Tax Certificate.  
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Section 9. Lost or Destroyed Bonds. If any Bonds are lost, stolen, or  
destroyed, the Bond Registrar may authenticate and deliver a new Bond, or  
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3 Bonds, of like amount, maturity, and tenor to the Registered Owner upon the  
4 owner paying the expenses and charges of the Bond Registrar and the City in  
5 connection with preparation and authentication of the replacement Bond, or  
6 Bonds, and upon his or her filing with the Bond Registrar and the City evidence  
7  
8 satisfactory to both that such Bond or Bonds were actually lost, stolen, or  
9 destroyed and of his or her ownership, and upon furnishing the City and the  
10 Bond Registrar with indemnity satisfactory to both.

11 Section 10. Form of the Bonds. The Bonds shall be in substantially the  
12 following form:

13 [INSURER LEGEND]  
14  
15 UNITED STATES OF AMERICA  
16 NO. \$  
17 STATE OF WASHINGTON  
18 CITY OF TACOMA  
LIMITED TAX GENERAL OBLIGATION REFUNDING BOND, 2001

19 INTEREST RATE: MATURITY DATE: CUSIP NO:  
20

21 REGISTERED OWNER:

22 PRINCIPAL AMOUNT: DOLLARS

23 The City of Tacoma, Washington, a municipal corporation under the laws  
24 of the state of Washington (the "City"), hereby acknowledges itself to owe and  
for value received promises to pay to the Registered Owner identified above, or  
25 registered assigns, on the Maturity Date identified above, the Principal Amount  
specified above, unless redeemed prior thereto as provided herein, together  
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with interest on such Principal Amount from the date hereof or the most recent date to which interest has been paid or duly provided for at the Interest Rate set forth above payable [December 1, 2001], and semiannually thereafter on  
2 each December 1 and June 1 until payment of the principal sum has been  
3 made or duly provided for. Both principal of and interest on this bond are  
4 payable in lawful money of the United States of America. For so long as the  
5 bonds of this issue are held in fully immobilized form, payments of principal and  
6 interest thereon shall be made as provided in accordance with the operational  
7 arrangements of DTC referred to in the Blanket Issuer Letter of  
8 Representations from the City to The Depository Trust Company. In the event  
9 that the bonds of this issue are no longer held in fully immobilized form, interest  
10 on this bond shall be paid by check or draft mailed to the Registered Owner at  
11 the address appearing on the Bond Register on the 15th day of the month  
12 preceding the interest payment date, and principal of this bond shall be payable  
13 upon presentation and surrender of this bond by the Registered Owner at the  
14 principal office of the fiscal agency of the state of Washington in either Seattle,  
15 Washington, or New York, New York (collectively the "Bond Registrar");  
16 provided, however, that if so requested in writing by the Registered Owner of at  
17 least \$1,000,000 principal amount of bonds, interest will be paid by wire  
18 transfer on the date due to an account with a bank located within the United  
19 States.

This bond is one of an issue of limited tax general obligation refunding  
20 bonds of the City of like date and tenor, except as to number, interest rate, and  
21 date of maturity, in the aggregate principal amount of \$ \_\_\_\_\_, issued  
22 pursuant to Ordinance No. 26824 of the City, passed June 26, 2001 (the "Bond  
23 Ordinance"), to refund certain outstanding limited tax general obligation bonds  
24 of the City, and Resolution No. \_\_\_\_\_ of the City, passed \_\_\_\_\_ 2001.  
25

[The City has reserved the right to redeem the bonds of this issue  
26 maturing on or after December 1, \_\_\_\_\_, on or after December 1, \_\_, in whole  
27 or in part (maturities to be selected by the City and by lot within a maturity by  
28 the Bond Registrar or in such manner as DTC shall determine, if the Bonds are  
29 held in book-entry only form) on any date thereafter, at par plus accrued  
30 interest to the date of redemption.]

Notice of any such intended redemption shall be given not less than  
31 30 days, nor more than 60 days, prior to the redemption date by first-class mail,  
32 postage prepaid, to the Registered Owner of any bond to be redeemed at the  
33 address appearing on the Bond Register. The requirements of the Bond  
34 Ordinance shall be deemed to be complied with when notice is mailed as  
35 herein provided, regardless of whether or not it is actually received by the  
36 owner of any bond. Interest on all such bonds so called for redemption shall

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cease to accrue on the date fixed for redemption unless such bond or bonds so  
called for redemption are not redeemed upon presentation made pursuant to  
such call.

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3 If less than all of the principal sum hereof is to be redeemed, upon the  
surrender of this bond at the principal office of the Bond Registrar there shall be

4 issued to the Registered Owner, without charge therefor, for the then  
unredeemed balance of the principal sum hereof, at the option of the owner, a  
5 bond or bonds of like maturity and interest rate in any of the denominations  
6 authorized by the Bond Ordinance.

7 The City has irrevocably covenanted with the owner of this bond that it  
will annually include in its budget and levy taxes, within and as a part of the tax  
8 levy permitted to cities without a vote of the electorate, upon all the property  
9 subject to taxation in amounts sufficient, together with other money legally  
available therefor, to pay the principal of and interest on this bond when due.  
10 The full faith, credit, and resources of the City are irrevocably pledged for the  
annual levy and collection of such taxes and the prompt payment of such  
11 principal and interest.

12 The pledge of tax levies for payment of principal of and interest on the  
13 bonds may be discharged prior to maturity of the bonds by making provision for  
the payment thereof on the terms and conditions set forth in the Bond  
14 Ordinance.

15 The bonds of this issue are issued in fully registered form in the  
16 denomination of \$5,000 each, or any integral multiple thereof, provided that no  
bond shall represent more than one maturity. Upon surrender to the Bond  
17 Registrar, bonds are interchangeable for bonds in any authorized denomination  
18 of an equal aggregate principal amount and of the same interest rate and  
maturity. This bond is transferable only on the records maintained by the Bond  
19 Registrar for that purpose upon the surrender of this bond by the registered  
owner hereof, or his/her duly authorized agent, and only if endorsed in the  
20 manner provided hereon, and thereupon a new fully registered bond of like  
principal amount, maturity, and interest rate shall be issued to the transferee in  
21 exchange therefor. Such exchange or transfer shall be without cost to the  
22 registered owner or transferee. The City may deem the person in whose name  
this bond is registered to be the absolute owner hereof for the purpose of  
23 receiving payment of the principal of and interest on this bond and for any and  
24 all other purposes whatsoever.

25 Reference also is made to the Bond Ordinance as more fully describing  
the covenants with and the rights of Registered Owners of the bonds or  
26

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registered assigns and the meanings of capitalized terms appearing on this

1 bond which are defined in such ordinance.

2 This bond shall not be valid or become obligatory for any purpose or be  
3 entitled to any security or benefit under the Bond Ordinance (as hereinafter  
defined) until the Certificate of Authentication hereon shall have been manually  
4 signed by the Bond Registrar.

5 It is hereby certified and declared that this bond is issued pursuant to  
6 and in strict compliance with the Constitution and laws of the state of  
Washington and the Charter and ordinances of the City, that all acts,  
7 conditions, and things required to be done precedent to and in the issuance of  
this bond and the bonds of this issue have happened, been done, and  
8 performed, and that this bond and the bonds of this issue do not exceed any  
9 constitutional or statutory limitations.

10 IN WITNESS WHEREOF, the City of Tacoma, Washington, has caused  
this bond to be signed on behalf of the City with the manual or facsimile  
11 signature of the Mayor, to be attested by the manual or facsimile signature of  
12 the Clerk of the City, and the seal of the City to be reproduced or impressed  
hereon, as of this 2001.

13  
14 CITY OF TACOMA, WASHINGTON  
15 By /s/ manual or facsimile  
Mayor

16 ATTEST:  
17 /s/ manual or facsimile  
18 Clerk of the City

19 The Certificate of Authentication for the Bonds shall be in substantially  
the following form and shall appear on each Bond:

20  
21  
22  
23  
24  
25  
26



1;@@

177 CERTIFICATE OF AUTHENTICATION

Date of Authentication:

2

3 This bond is one of the City of Tacoma, Washington, Limited Tax  
General Obligation Refunding Bonds, 2001, dated .., 2001.

4

WASHINGTON STATE FISCAL AGENCY, as

5

Bond Registrar

6

By

7

Authorized Signer

8

ASSIGNMENT

9 FOR VALUE RECEIVED, the undersigned hereby sells, assigns, and  
10 transfers unto

PLEASE INSERT SOCIAL SECURITY OR TAXPAYER

IDENTIFICATION NUMBER OF TRANSFEREE

12

1

1

13 (Please print or typewrite name and address, including zip code, of Transferee)

44 the within bond and all rights thereunder and does hereby irrevocably constitute

15 and appoint of I

or its successor, as Agent to transfer said bond on the books kept by the Bond

16 Register for registration thereof, with full power of substitution in the premises.

17 DATED:

18 SIGNATURE GUARANTEED:

19

20 NOTICE: Signature(s) must be

21 guaranteed pursuant to law.

22

23 NOTE: The signature on this Assignment  
must correspond with the name of the

24 Registered Owner as it appears upon the  
face of the within bond in every particular,

25 without alteration or enlargement or any  
change whatever.

6

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Section 1 1. Execution of the Bonds. The Bonds shall be executed on

2

3 behalf of the City with the manual or facsimile signature of the Mayor, attested

4 by the manual or facsimile signature of the City Clerk, and shall have the seal

5 of the City impressed or imprinted thereon.

6 Only Bonds that bear a Certificate of Authentication in the form set forth

7

in Section 1 0, manually executed by the Bond Registrar, shall be valid or

8

9 obligatory for any purpose or entitled to the benefits of this ordinance. Such

10 Certificate of Authentication shall be conclusive evidence that the Bonds so

11 authenticated have been duly executed, authenticated, and delivered and are

12 entitled to the benefits of this ordinance.

13

In case either of the officers of the City who shall have executed the

14

15 Bonds shall cease to be such officer or officers of the City before the Bonds so

16 signed shall have been authenticated or delivered by the Bond Registrar, or

17 issued by the City, such Bonds may nevertheless be authenticated, delivered,

18 and issued and upon such authentication, delivery, and issuance, shall be as

19

binding upon the City as though those who signed the same had continued to

20

21 be such officers of the City. Any Bond may also be signed and attested on

22 behalf of the City by such persons as at the actual date of execution of such

23 Bond shall be the proper officers of the City although at the original date of

24 such Bond any such person shall not have been such officer.

25

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Section 12. Refunding Plan and Procedures. The proceeds of the

Bonds shall be deposited as follows:  
2

3 (a) Accrued interest on the Bonds shall be paid into the Bond  
4 Fund and used to pay interest on the Bonds on December 1, 2001.

5 (b) The balance of the proceeds of the Bonds shall be deposited  
6 in the Refunding Account (as hereinafter defined) and applied as set forth in  
7 this section.  
8

9 There is hereby authorized and established a special account of the City  
10 to be maintained with the Escrow Agent (as hereinafter defined) to be known as  
11 the "City of Tacoma 2001 Limited Tax General Obligation Refunding Account"

12 (the "Refunding Account"). The Refunding Account shall be drawn upon for the  
13 sole purpose of paying the principal of and interest on the Refunded Bonds and  
14

15 of paying costs related to issuance of the Bonds and refunding the Refunded.  
16 Bonds. The proceeds of the sale of the Bonds shall be deposited into the  
17 Refunding Account to provide for refunding the Refunded Bonds, as authorized  
18 by the Ordinance Nos. 25041 and 25491, and to pay the costs of issuance of  
19 the Bonds.  
20

21 The Director of Finance is authorized to determine, in consultation with  
22 the City's financial advisor, which of the Refunded Bonds, if any, are to be  
23 refunded. The final plan of refunding and call for redemption of the Refunded  
24 Bonds shall be set forth in and approved by the Sale Resolution. Money in the  
25 Refunding Account shall be used immediately upon receipt thereof to defease  
26

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the Refunded Bonds and discharge the other obligations of the City relating  
thereto, under Ordinance Nos. 25041 and 25491, by providing for the payment  
2  
3 of the principal of and interest on the Refunded Bonds, as set forth in the Sale  
4 Resolution. The City shall defease such bonds and discharge such obligations  
5 by the use of the money in the Refunding Account to purchase certain  
6 gg Government Obligations" as such obligations are defined in RCW 39.53 as  
7  
8 now or hereafter amended (which obligations so purchased are herein called  
9  
94  
9 Acquired Obligations"), bearing such interest and maturing as to principal and

10 interest in such amounts and at such times that, together with any necessary  
11 beginning cash balance, will provide for the payment of the Refunded Bonds,  
12 as set forth in the Sale Resolution. Such Acquired Obligations shall be  
13  
14 purchased at a yield not greater than the yield permitted by the Code and  
15 regulations relating to acquired obligations in connection with refunding bond  
16 issues.

17 In connection with the issuance of the Bonds, to carry out the refunding  
18 and defeasance of the Refunded Bonds, the Director of Finance is hereby  
19  
20 authorized to appoint as escrow agent a bank or trust company qualified by law  
21 to perform the duties described herein (the "Escrow Agent"). Any beginning  
22 cash balance and the Acquired Obligations shall be irrevocably deposited with  
23 the Escrow Agent in an amount sufficient to defease the Refunded Bonds, in  
24 accordance with this section and the Sale Resolution.  
25

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The City will take such actions as are found necessary to see that all

necessary and proper fees, compensation, and expenses of the Escrow Agent

2

3 shall be paid when due. The proper officers and agents of the City are directed

4 to obtain from the Escrow Agent an agreement setting forth the duties,

5 obligations, and responsibilities of the Escrow Agent in connection with the

6 redemption and retirement of the Refunded Bonds, as provided herein, and

7

setting forth such provisions for the payment of the fees, compensation, and

8

9 expenses of such Escrow Agent as are satisfactory to it. To carry out the

10 purposes of this section of this ordinance, the Director of Finance is authorized

11 and directed to execute and deliver to the Escrow Agent such an escrow

12 agreement.

1 3  
14 Section 13. Sale of the Bonds. To accomplish the plan of refunding  
15 authorized by this ordinance, the Director of Finance shall negotiate the sale of  
16 the Bonds to the underwriter. The purchase contract for the Bonds shall  
17 establish the interest rates, maturity schedule, and redemption provisions of the  
18 Bonds with such other terms and conditions, including the provision of bond  
19 insurance, as may be proposed by the Underwriter, subject to approval by bond  
20 counsel to the City. The Council, by the Sale Resolution, shall ratify and  
21 approve the bond purchase contract and terms for the Bonds established  
22 therein.

24 Section 14. Official Statement. The City authorizes the Finance Director  
25 to approve the preliminary official statement and authorizes the Underwriter to  
26

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distribute the preliminary official statement in connection with the offering of the  
2 Bonds. Pursuant to the Rule, the Finance Director may deem the preliminary  
3 official statement as final as of its date, except for the omission of information  
4 dependent upon the pricing of the Bonds and the completion of the purchase  
5 contract. The City agrees to cooperate with the Underwriter to deliver, or cause  
6 to be delivered, within seven business days from the date of the sale of the  
7 Bonds, and in sufficient time to accompany any confirmation that requests  
8  
9 payment from any customer of the Underwriter, copies of a final official  
10 statement in sufficient quantity to comply with paragraph (b)(4) of the Rule and  
11 the rules of the MSRB. Following the sale of the Bonds in accordance with  
12 Section 13, the City authorizes the Underwriter to use the official statement,  
13 substantially in the form of the preliminary official statement, in connection with  
14  
15 the sale of the Bonds. The City Manager and the Finance Director are hereby  
16 authorized to review and approve on behalf of the City the final Official  
17 Statement for the Bonds with such additions and changes as may be deemed

18 necessary or advisable to them.

19

Section 15. Ongoing Disclosure.

20

21 (a) Contract/Undertaking. This section constitutes the City's

22 written undertaking for the benefit of the owners of the Bonds as required by

23 Section (b)(5) of the Rule.

24 (b) Financial Statements/Operating Data. The City agrees to

25

provide or cause to be provided to each NRMSIR and to the SID, if any, in each

26

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casE as designated by the Commission in accordance with the Rule, the

following annual financial information and operating data for the prior fiscal year

2

3 (commencing in 2002 for the fiscal year ended December 31, 2001):

4 1. Annual financial statements, which statements may or

5 may not be audited, showing ending fund balances for the City's General Fund

6 prepared in accordance with the Budget Accounting and Reporting System

7

prescribed by the Washington State Auditor, pursuant to RCW 43.09.200 (or

8

9 any successor statute), and generally of the type included in the official

10 statement for the Bonds under the table ("Comparative General Fund

11 Statement of Revenues, Expenditures and Changes in Fund Balance");

12 2. The assessed valuation of taxable property in the City;

13

3. Ad valorem taxes due and percentage of taxes

14

15 collected;

16 4. Property tax levy rate per \$1,000 of assessed valuation;

17 and

18 5. Outstanding general obligation debt of the City.

19

Items 2-5 shall be required only to the extent that such information is not

20

21 included in the annual financial statements.

22 The information and data described above shall be provided on or before

23 nine months after the end of the City's fiscal year. The City's current fiscal year

24 ends December 31. The City may adjust such fiscal year by providing written

25

notice of the change of fiscal year to each then existing NRIVISIR and the SID, if

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any. In lieu of providing such annual financial information and operating data,  
the City may cross-reference to other documents provided to the NRMSIR, the  
2  
3 SID, or to the Commission and, if such document is a final official statement  
4 within the meaning of the Rule, available from the IVISRB.

5 If not provided as part of the annual financial information discussed  
6 above, the City shall provide the City's audited annual financial statement  
7 prepared in accordance with the Budget Accounting and Reporting System  
8  
9 prescribed by the Washington State Auditor, pursuant to RCW 43.09.200 (or  
10 any successor statute), when and if available to each then existing NRIVISIR  
11 and the SID, if any.

12 (c) Material Events. The City agrees to provide or cause to be  
13 provided, in a timely manner, to the SID, if any, and to each NRIVISIR or to the  
14  
15 IVISRB notice of the occurrence of any of the following events with respect to  
16 the Bonds, if material:

- 17 0 Principal and interest payment delinquencies;
- 18 0 Non-payment related defaults;
- 19 0 Unscheduled draws on debt service reserves reflecting
- 20
- 21 financial difficulties;
- 22 0 Unscheduled draws on credit enhancements reflecting
- 23 financial difficulties;
- 24 0 Substitution of credit or liquidity providers, or their
- 25 failure to perform;
- 26

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- 0 Adverse tax opinions or events affecting the tax-exempt  
status of the Bonds;
- 2
- 3 0 Modifications to the rights of Bond owners;
- 4 0 Bond calls (optional, contingent, or unscheduled Bond

5 calls other than scheduled sinking fund redemptions for  
6 which notice is given pursuant to Exchange Act  
7 Release 34-23856);  
8  
9 0 Defeasances;  
10 0 Release, substitution, or sale of property securing  
11 repayment of the Bonds; and  
12 0 Rating changes.  
13 Solely for purposes of disclosure, and not intending to modify this  
14  
15 undertaking, the City advises that no debt service reserves or property secure  
16 payment of the Bonds.  
17 (d) Notification Upon Failure to Provide Financial Data. The City  
18 agrees to provide or cause to be provided, in a timely manner, to each NRMSIR  
19 or to the MSRB and to the SID, if any, notice of its failure to provide the annual  
20 financial information described in Subsection (b) above on or prior to the date  
21 set forth in Subsection (b) above.  
22  
23 (e) Termination/Modification. The City's obligations to provide  
24 annual financial information and notices of material events shall terminate upon  
25 the legal defeasance, prior redemption or payment in full of all of the Bonds.  
26

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Any provision of this section shall be null and void if the City: (1) obtains an  
opinion of nationally recognized bond counsel to the effect that the portion of  
2 the Rule that requires that provision is invalid, has been repealed retroactively  
3 or otherwise does not apply to the Bonds; and (2) notifies each NRMSIR and  
4 the SID, if any, of such opinion and the cancellation of this section.  
5

6 The City may amend this section with an opinion of nationally recognized  
7 bond counsel in accordance with the Rule. In the event of any amendment of  
8 this section, the City shall describe such amendment in the next annual report,  
9 and shall include a narrative explanation of the reason for the amendment and  
10 its impact on the type (or in the case of a change of accounting principles, on  
11 the presentation) of financial information or operating data being presented by  
12



13 the City. In addition, if the amendment relates to the accounting principles to  
14  
15 be followed in preparing financial statements: (i) notice of such change shall be  
16 given in the same manner as for a material event under Subsection (c); and  
17 (ii) the annual report for the year in which the change is made shall present a  
18 comparison (in narrative form and also, if feasible, in quantitative form) between  
19 the financial statements as prepared on the basis of the new accounting  
20 principles and those prepared on the basis of the former accounting principles.  
21

22 (f) Bond Owner's Remedies Under This Section. The right of any  
23 bond owner or beneficial owner of Bonds to enforce the provisions of this  
24 section shall be limited to a right to obtain specific enforcement of the City's  
25 obligations under this section, and any failure by the City to comply with the  
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provisions of this undertaking shall not be an event of default with respect to  
the Bonds. For purposes of this section, "beneficial owner" means any person  
2  
3 who has the power, directly or indirectly, to vote or consent with respect to, or  
4 to dispose of ownership of, any Bonds, including persons holding Bonds  
5 through nominees or depositories.

6 Section 16. General Authorization; Ratification of Prior Acts. The City  
7  
8 Manager, the City's Finance Director, and other appropriate officers of the City  
9 are authorized to take any actions and to execute documents, as in their  
io judgment, may be necessary or desirable in order to carry out the terms of, and  
11 complete the transactions contemplated by, this ordinance. All acts taken  
12 pursuant to the authority of this ordinance, but prior to its effective date, are  
13 hereby ratified.  
14

15 Section 17. Severability. If any provision in this ordinance is declared  
16 by any court of competent jurisdiction to be contrary to law, then such provision  
17 shall be null and void and shall be deemed separable from the remaining  
18 provisions of this ordinance and shall in no way affect the validity of the other  
19 provisions of this ordinance or of the Bonds.  
20

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Section 18. Severability. This ordinance shall take effect and be in force

30 days after its publication as provided by law and the City's Charter.

2

Passed JUN 26 2001

3

4

5

6

Mayor

7 Attest:

8

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9

City Clerk

10

11 Approved as to form and legality:

12

PRESTON GATES & ELLIS LLP

13

Bond Counsel to the City of Tacoma

14

By

exo

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16

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LEG 004 (11/89)

CERTIFICATE

2 1, the undersigned, Clerk of the City of Tacoma, Washington (the "City"),

3 DO HEREBY CERTIFY:

4

5 1 That the attached Ordinance No. 26824 (the "Ordinance"), is a

6 true and correct copy of an ordinance of the City, as finally adopted at a

7 meeting of the City Council of the City (the "City") held on the 26th day of June,

8 2001, and duly recorded in my office.

9

2. That said meeting was duly convened and held in all respects in

10

11 accordance with law, and to the extent required by law, due and proper notice

12 of such meeting was given; that a quorum of the Council was present

13 throughout the meeting and a legally sufficient number of members of the

14 Council voted in the proper manner for the adoption of the Ordinance; that all

15

other requirements and proceedings incident to the proper adoption of the

16

17 Ordinance have been duly fulfilled, carried out, and otherwise observed, and

18 that I am authorized to execute this certificate.

19 IN WITNESS WHEREOF, I have hereunto set my hand this 8 day of

20 June, 2001.

21

22 160@@ 6-6@v@

23 City Clerk

24

25

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LEG 004 (11/89)

CITY CLERK USE

R.qu..#.

REQUEST FOR ORDINANCE

F 7V

Ordinance X.,

.....

OR RESOLUTION

Resolution

..... ..

I.DATE: June 12, 2001

2.REQUESTING DEPARTMENT/DIVISION/PROGRAM	3. CONTACT PERSON (for questions):	PHONE/EXTENSION
Finance/Treasurer's Office	Jerry A. Trujillo	1 5830

4. Preparation of an ordinance is requested for the City Council meeting of Tuesday , June 19, 2001.

5. SUMMARY TITLE/RECOMMENDATION: (A concise sentence, as it will appear on the Council Agenda)

Authorizing the issuance of 2001 Limited Tax General Obligation Refunding Bonds in the principal amount not to exceed \$18,000,000.

6. BACKGROUND INFORMATION/GENERAL Discussion: (Why is this request necessary? Are there legal requirements? What are the viable alternatives? Who has been involved in the process?)

This ordinance will authorize the issuance of 2001 Limited Tax General Obligation Refunding Bonds in the principal amount not to exceed \$18,000,000.

Recent changes in the economic environment and subsequent interest rate reductions have made it feasible to replace some of the City's high-interest debt with new debt and realize substantial savings.

The 2001 bond issue will be used to call a portion of the existing Limited Tax Levy General Obligation Bonds, Series 1992A (\$11,970,000), and the Limited Tax General Obligation Bonds, Series 1994 (\$4,525,000), in advance of their scheduled maturity. Refunding these bonds will reduce future debt service payments, because the new bonds will carry a lower interest rate.

Projected net present value savings expected to be realized as a result of the refunding issue is in excess of \$880,000.

7. FINANCIAL IMPACT: (Future impact on the budget.)

8. List all material available as backup information for the request and indicate where filed:

Source Documents/Backup Material	Location of Document
Ordinance Nos. 25041 and 25491	City Clerk's Office

9. FUNDING SOURCE: (Enter amount of funding from each source)

Fund Number & Name:	State \$	City \$	Other \$	Total Amount \$
---------------------	----------	---------	----------	-----------------

If an expenditure, is it budgeted?	EI Yes	EI No	Where? Org	Acct
------------------------------------	--------	-------	------------	------

10. I	Approval			
c:1.jndo.jVe,VU001 11go refunding bondodreq.doc				Office4sternsS
Ordinance No. 26824				

First Reading of Ordinance: JUN 19 2001 -

Final Reading of Ordinance: JUN 26 2001

Passed: JUN 26 2001

Roll Call Vote:

MEMBERS	AYES	NAYS	ABSTAIN	ABSENT
Mr. Dahl				
Mr. De Forrest				
Mr. Evans				
Dr. McGavick				
Mr. Miller				
Ms. Moss				
Mr. Phelps				
Mrs. Scarbrough				
Mayor Crowley				

MEMBERS	AYES	NAYS	ABSTAIN	ABSENT
Mr. Dahl				
Mr. De Forrest				
Mr. Evans				
Dr. McGavick				
Mr. Miller				
Ms. Moss				
Mr. Phelps				
Mrs. Scarbrough				
Mayor Crowley				

g:@citycfkVorms@ord-roll.doc