

CITY OF GOLD BAR, WASHINGTON
RESOLUTION NO. 12-21

**A RESOLUTION FOR SIGNATURE AUTHORITY FOR THE COASTAL
COMMUNITY BANK CD**

WHEREAS, the City has an investment CD at Coastal Community Bank in Sultan; and

WHEREAS Crystal Hill is still on the signature card; and

WHEREAS, Crystal Hill is no longer with the City of Gold Bar.

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Gold Bar,
Washington as follows:

1. Remove the signature authority of Crystal Hill.

RESOLVED this 27th day of November, 2012.

ATTEST/AUTHENTICATED:



Denise Beaton, Utility Clerk

APPROVED:



Joe Beavers, Mayor

Ordinance / Resolution No. 12-21
RCW 84.55.120

WHEREAS, the Council of City of Gold Bar has met and considered
(Governing body of the taxing district) (Name of the taxing district)
its budget for the calendar year 2013; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 212,180.00; and,
(Previous year's levy amount)

WHEREAS, the population of this district is more than or less than 10,000; and now, therefore,
(Check one)

BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2013 tax year.
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 0.00
which is a percentage increase of 0 % from the previous year. This increase is exclusive of
(Percentage increase)

additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

Adopted this 27 day of November, 2013.

Devin J. Beaton
City Clerk

[Signature]
MAYOR

If additional signatures are necessary, please attach additional page.

This form or its equivalent must be submitted to your county assessor prior to their calculation of the property tax levies. A certified budget/levy request, separate from this form is to be filed with the County Legislative Authority no later than November 30th. As required by RCW 84.52.020, that filing certifies the total amount to be levied by the regular property tax levy. The Department of Revenue provides the "Levy Certification" form (REV 64 0100) for this purpose. The form can be found at: <http://dor.wa.gov/docs/forms/PropTx/Forms/LevyCertf.doc>.

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Levy Certification

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, Joe Beavers,
(Name)

Mayor, for City of Gold Bar, do hereby certify to
(Title) (District Name)

the Snohomish County legislative authority that the City Council
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2013 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 11/27/12 :
(Date of Public Hearing)

Regular Levy: (\$212,180.00)
(State the total dollar amount to be levied)

Excess Levy: _____
(State the total dollar amount to be levied)

Refund Levy: _____
(State the total dollar amount to be levied)

Signature: 

Date: 11/27/12

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Snohomish County

Assessor's Office

Cindy Portmann
County Assessor

Linda Hjelle
Chief Deputy

M/S #510
3000 Rockefeller Ave.
Everett, WA 98201-4046

(425) 388-3433
FAX (425) 388-3961

October 8, 2012

Clerk Treasurer
City of Goldbar
107 5th Street
Gold Bar, WA 98251-0107

RE: 2013 Available Nos. for Gold Bar levy

Dear :

We are providing numbers to assist you with your budgeting process and completing the Levy Certification and Resolution(s)/Ordinance(s) documents for the coming year. We need to receive these by November 30, 2012. The Actual Levy and Highest Lawful Levy amounts are based on your 2012 tax year levy limit calculations. The new construction, annexation and refund are preliminary numbers for the coming tax year. The State Assessed Utility numbers are unavailable at this time.

We show the population of your district to be over/under 10,000: **under**

Actual Levy: **\$212,180**

This is the amount you levied last year for your Gold Bar levy.

Highest Lawful Levy: **\$212,180**

This is the amount you could have levied last year for your Gold Bar levy. If you did not levy the maximum allowed, but "banked" the difference then this amount will be higher than the previous year's actual levy amount.

Banked Capacity: **\$0**

This is the amount available for tax year 2013 which is the difference between highest lawful levy that could have been made and the actual levy that was imposed. Note: if your levy is capped at the statutory limit this may preclude you from using banked capacity this year.

The following are estimated "add-ons" amounts that can be used for the coming tax year:

Estimated New Construction: **\$837**

This is the amount allowed for new construction using this year's new construction value at roll close of \$523,300

Estimated Annexation: **\$0**

This is the amount allowed for annexations using this year's annexation assessed value times last year's levy rate.

Estimated Refund: **\$2,123**

This is the amount allowed to recoup refunds and abated taxes due to destroyed property.

The rate of inflation from the implicit price deflator (IPD) to be used for taxes due in 2013 is 1.295. Therefore, districts with population of 10,000 or more will need to submit a minimum of one (1) Resolution/Ordinance if they want to increase their levy limit by 101%. Districts with population of less than 10,000 are not affected by the IPD, but still need to submit a Resolution/Ordinance if they want to increase their levy limit by 101%.

We are requesting that if you want to collect refunds for your Regular and/or EMS levies that you write on your Levy Certification document "includes refunds" next to the "dollar amount to be levied" (i.e. Regular Levy \$1,000,000 (includes refunds). Since refunds are optional every year and are additional amounts to be recollected this will help our process in determining whether you want refunds to be included.

Refund amounts are added for one year only and are subtracted from the Highest Lawful Levy, before we start calculations for the next year. So, any refund amount from last year has already been subtracted from the Highest Lawful Levy figure listed in this letter.

We will be sending a certification letter in early November as soon as all of the information is available to complete our process. If your levy documents are sent to us by November 5th, we will be able to incorporate your information into these letters. If not, your letter will reflect the information that is available at the time.

Please submit your levy documents on or before **November 30th** by sending:

Levy Certification to:
Carri Schlade
Snohomish County Council
3000 Rockefeller MS#609
Everett, WA 98201-4046

Levy Certification and Resolution(s)/Ordinance(s) to:
Linda Hjelle
Snohomish County Assessor's Office
3000 Rockefeller MS#510
Everett, WA 98201-4046

Lastly, enclosed is a brochure of commonly asked questions and answers regarding taxing districts and levies that you might find helpful.

If you have any questions please call or e-mail me at (425) 388-3646 or Christoff.Huyboom@snoco.org or Linda's e-mail address is: linda.hjelle@snoco.org.

Respectfully,



Chris Huyboom
Levy Comptroller

- \$5.90 Aggregate Limit: Certain local regular levies in each tax code area cannot exceed \$5.90;
- 1% Constitutional Limit: The aggregate of regular levies will not exceed 1% of the true and fair value of each property.

What information does the Assessor's Office use to calculate a regular district's levy rate?

The Assessor's office will use the lowest amount of the following:

- Levy made by district;
- Statutory Amount;
- Levy limit (101%);
- Amount authorized by Resolution/Ordinance.

By using the lowest amount or allowable amount together with the assessed value within the district we are able to calculate the levy rate.

The levy rate is calculated as follows:

District's allowable amount / the assessed value of district x \$1,000 of assessed value = levy rate

Levy Certification?

The levy certificate is the budget or estimate of the amounts a district authorizes to be raised through property taxation. The Assessor's office helps facilitate this process by providing a preliminary letter that contains the district's last levied amounts along with estimates on how much additional money will result in new construction, annexation and refunds for the coming tax year.

The Assessor's office is requesting, when a district completes their levy certification document, that if they want refunds to be included they write in parenthesis "(includes refunds)" next to the levy amount.

Regular Levy: \$3,500,000 (includes refunds)
(State the total dollar amount to be levied)

Resolution/Ordinance?

The Resolution/Ordinance authorizes an increase over the previous year's actual levy. The Resolution/Ordinance must state the percentage (%) increase and the actual increase in dollars (\$) before any new construction, improvements to property, newly constructed wind turbines, increases in state assessed property, annexations or refunds also known as "add-ons" are applied for the coming year.

How do I calculate the percentage and amount of increase from the previous year's levy by using the information provided by the Assessor's office?

Looking at your letter find the "Actual Levy: This is the amount you levied last year for your district." Take this amount and multiply it by the percent amount you want to increase.

Example:

If the previous year's levy amount is \$3,000,000 and you want to increase by 1% before any add-ons are applied:
\$3,000,000 x 1% = \$30,000.

The dollar amount of the increase over the actual levy amount from the previous year will be \$30,000 which is a percentage increase of 1% from the previous year.

How do I calculate the percentage and amount of increase from the previous year's levy and use banked capacity from the information the Assessor's office provided?

Example: If your letter shows the following:

Actual Levy (AL): \$3,000,000
Highest Lawful Levy (HLL): \$4,000,000
Banked Capacity (BC): \$1,000,000

Scenario A: If a district increases their budget by 1% and uses all their banked capacity:

$\$4,000,000 \text{ (HLL)} \times 101\% = \$4,040,000$

$\$4,040,000 - \$3,000,000 \text{ (AL)} = \$1,040,000$

$\$1,040,000 / \$3,000,000 \text{ (AL)} \times 100 = 34.666\%$

Conclusion: The dollar amount of the increase over the actual levy amount from the previous year will be **\$1,040,000** which is a percentage increase of **34.666%** from the previous year.

Scenario B: If a district increases their budget by 1% and uses 50% (\$500,000) of their banked capacity:

$\$3,000,000 \text{ (AL)} + \$500,000 \text{ (50\% of BC)} \times 101\% = \$3,535,000$

$\$3,535,000 - \$3,000,000 \text{ (AL)} = \$535,000$

$\$535,000 / \$3,000,000 \text{ (AL)} \times 100 = 17.83\%$

Conclusion: The dollar amount of the increase over the actual levy amount from the previous year will be **\$535,000** which is a percentage increase of **17.83%** from the previous year.

What happens if a district is at their statutory amount and their assessed value decreases for tax year 2013?

If a district is at their statutory amount for tax year 2012 and their assessed value for tax year 2013 is equal to or less than tax year 2012 value, the district will be at their statutory amount again for tax year 2013.

The Statutory Amount is calculated as follows:

Assessed value of district x statutory rate limit / \$1000 of assessed value = statutory amount

Where can I find more information about levies or taxes?

Snohomish County Assessor's website:

<http://assessor.snoco.org/divisions/levy.aspx>



Snohomish County Assessor
3000 Rockefeller Ave. M/S#510
Everett, WA 98201

Chris Huyboom, Levy Comptroller
Phone No.: 425 388-3646
Email: Christoff.Huyboom@snoco.org

Does a taxing district need to hold a public hearing to discuss their budget even if they do not want an increase?

Yes, all taxing districts that collect regular levies are required to hold a public hearing to discuss their budget for the coming year (RCW 84.55.120). The public hearings are usually held in September or October.

What documentation is a district required to complete each year?

The budget or levy certification should be filed with the county legislative authority on or before November 30th (RCW 84.52.020). If a district's budget has not been certified by this date, the district may lose its ability to increase its budget from the previous year (RCW 84.52.070). Along with a submittal of a "Certificate," taxing district's with regular levies must submit a "Resolution(s)/Ordinance(s)" if they want to increase the levy amount (RCW 84.55.120).

What limitations do regular levies have?

- Levy made by the district: This is the district's budget request amount;
- Statutory Dollar Rate: This is the rate that is set by statute;
- Levy Limit (101%): This is the restriction on the amount that a district can increase their levy;