

Ordinance / Resolution No. 14-09
RCW 84.55.120

WHEREAS, the City 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 2015; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 184,852.10; and,
(Previous year's levy amount)

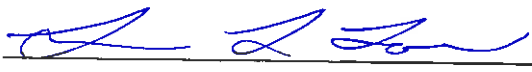
WHEREAS, the population of this district is more than or less than 10,000; and now, therefore,
(Check one)

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 2015 tax year.
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 27,327.99
which is a percentage increase of 14.78 % 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 4th day of NOVEMBER, 2014.



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>.

To ask about the availability of this publication in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users, please call (360) 705-6718. For tax assistance, call (360) 534-1400.

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, Linda Loen,
(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 2015 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 11/18/14 :
(Date of Public Hearing)

Regular Levy: \$212,180.09
(State the total dollar amount to be levied)

Excess Levy: \$0.00
(State the total dollar amount to be levied)

Refund Levy: 1,000.00
(State the total dollar amount to be levied)

Signature: 

Date: 5 Nov 14



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 1, 2014

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

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RE: 2015 Available Nos. for Gold Bar levy

Dear Clerk Treasurer:

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 **December 1, 2014**. The Actual Levy and Highest Lawful Levy amounts are based on your 2014 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: **\$184,852.10**
This is the amount you levied last year for your Gold Bar levy.

Highest Lawful Levy: **\$212,180.09**
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: **\$27,327.99**
This is the amount available for tax year 2015 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: **\$140.48**
This is the amount allowed for new construction using this year's new construction value at roll close of \$87,800

Estimated Annexation: **\$0.00**
This is the amount allowed for annexations using this year's annexation assessed value times last year's levy rate.

Estimated Refund: **\$753.99**
This is the amount allowed to recoup refunds.

The rate of inflation from the implicit price deflator (IPD) to be used for taxes due in 2015 is 1.591%. 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%.

If you want to collect refunds for your Regular and/or EMS levies you must include the refund amount on your Levy Certification document. We are requesting that districts write next to the dollar amount (includes \$X.XX for refunds) to be levied (i.e. Regular Levy \$1,000,000 (includes \$1,015.52 for refunds). Since refunds are optional every year and are additional amounts to be recollected this will help our process in determining whether refunds are included in your total dollar amount to be levied.

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 **December 1st** by sending:

Levy Certification to:

Cecilia Wilson
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 as well as an extra page with additional information to assist you in preparing your Resolution/Ordinance 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

This is additional information to assist you in preparing your Resolution/Ordinance document for your Gold Bar levy. This information is not intended to tell you what to levy. The taxing district determines what to levy.

The district's previous year's levy amount is: **\$184,852.10**

If the district wants to increase their previous year's levy by **1%**:

The dollar amount of increase over the actual levy amount from the previous year shall be **\$1,848.52**

If the district wants to increase their previous year's levy by **more than 1%**:

$$\mathbf{\$184,852.10} \quad \times \quad \frac{\quad}{\text{(Percentage of increase)}} \quad = \text{amount of increase from previous year's levy}$$

Note: The County Assessor's Office will levy the lesser of: the amount of increase or the percentage of increase from the previous year's levy. If you want the exact amount of increase then make sure your percentage is rounded up. If you want the exact percentage then make sure your amount is rounded up.

If the district does not want to increase their previous year's levy, but still passes a Resolution/Ordinance to increase their levy limit by 101%:

The dollar amount of increase over the actual levy amount from the previous year shall be \$0 which is a percentage increase of 0% from the previous year.



Snohomish County

December 5, 2014

Assessor's Office

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

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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

Dear Clerk Treasurer:

I, Cindy Portmann, Assessor of Snohomish County in the State of Washington, do hereby certify that the assessed valuation of all the taxable property for Gold Bar levy applicable to the taxes to be collected in 2015 is as follows:

Real Property	\$112,299,165
Personal Property	\$7,314,553
State Assessed Utility	\$1,973,955
Total	\$121,587,673

In accordance with RCW 84.55 and RCW 84.52.043, the maximum income from the regular property tax levy for your district is: \$215,313.52

The above maximum income from the regular property tax for your district is based on an increase of 1%.

In accordance with RCWs 84.52, 84.55 and the ordinance/resolutions sent to us, the amount to be levied for your district for 2015 tax collections is: \$212,180.09

This amount to be levied is based on a population of under 10,000 and is calculated on the lesser of: the amount stated in your levy certification; ordinance/resolution, an increase of 14.78% over last year's levy, plus add-ons for new construction, etc.; or, a 1% increase over your maximum lawful levy from last year, plus add-ons for new construction, etc., or is limited by your statutory amount.

If you disagree with any of the above numbers or have any questions, please contact Chris Huyboom at (425) 388-3646 or Linda Hjelle at (425) 388-3446. Or you can e-mail Chris at: christoff.huyboom@snoco.org or Linda at: linda.hjelle@snoco.org.

Sincerely,

Cindy Portmann
Snohomish County Assessor

HIGHEST LAWFUL LEVY CALCULATION

Certification

Taxing District

Gold Bar

2014 Levy For 2015 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).

Year 2012	\$212,180.09	x	101.000%	=	\$214,301.89
	Highest Lawful Levy		Maximum Increase of 101%		

B. Current year's assessed value of new construction and improvements in original district before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).

\$87,800	x	1.6	/ \$1,000	=	\$140.48
A.V.		Last Yr. Levy Rate			

C. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).

\$1,973,955	-	\$1,900,727	=	\$73,228	
Current Yr. A.V.		Previous Yr. A.V.		Remainder	
\$73,228	x	1.6	/ \$1,000	=	\$117.16
		Last Yr. Levy Rate			

Note: If your city has annexed to a library and/or fire district the statutory amount shown in the levy calculation worksheet (enclosed) has not been adjusted by subtracting the levy rate(s) for said district(s). So, the statutory amount will be reduced due to the library/fire district(s) levy rate(s). "

Annexed Area's A.V. Rate in Line E

G. Regular property tax limit including annexation: D+F = **\$214,559.53**

H. Statutory maximum rate times the assessed value of the district.

\$121,587,673	x	3.6	/ \$1,000	=	\$437,715.62
A.V. of District		Statutory Rate Limit			Statutory Amount

I. Highest Lawful Levy (Lesser of G and H) **\$214,559.53**

J. Tax Base for Regular Levy

1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy) **\$121,587,673**

K. Tax Base for Excess and Voted Bond Levies

- 2. Less assessed value of the senior citizen exemption of less than \$35,000 income (difference between the lower of the frozen or market value and the exempt value)..... na
- 3. Plus Timber Assessed Value (TAV)..... na
- 4. Tax base for excess and voted bond levies (1-2+3)..... na

Excess Levy Rate Computation

Excess levy amount divided by the excess assessed value and TAV.

0	/	na	x \$1,000	=	na
Levy Amount		Excess A.V. and TAV			

Bond Levy Rate Computation

Bond levy amount divided by the assessed value in Line K4 above.

0	/	na	x \$1,000	=	na
Levy Amount		A.V. from Line K4 above			

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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, Linda Loen,
(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 2015 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 11/18/14 :
(Date of Public Hearing)

Regular Levy: \$212,180.09
(State the total dollar amount to be levied)

Excess Levy: \$0.00
(State the total dollar amount to be levied)

Refund Levy: \$753.99
(State the total dollar amount to be levied)

Signature: 

Date: 12/05/14

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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

December 4, 2014

Dear Taxing Districts:

The Department of Revenue recently informed us that if a taxing district is restricted by their statutory maximum (dollar) rate limit that they may shift their refund levy to another levy. For example, if your EMS levy is capped at \$0.50, any refund amount over this can be levied on your Regular levy if there is room in that rate.

Making this adjustment is a timing issue for the Assessor's Office because I will not know the exact refund amount to be shifted until I calculate levies/rates in January.

If your district wants to do this you will need to add language that will allow the Assessor's Office to adjust the refund amount(s) on your Levy Certification.

Here's an example:

*Regular Levy: \$3,500,000 (includes \$1,500.31 for refunds)
(State the total dollar amount to be levied)*

*EMS Levy: \$1,500,000 (includes \$500.10 for refunds)
(State the total dollar amount to be levied)*

If our levy is capped at the statutory dollar rate limit move the refund amount to the other levy while leaving the total dollar amount to be levied unchanged.

Note: this is telling me that if your levy is capped at the statutory dollar rate limit, I will adjust the refund amount from one levy to another levy that is not capped. Also, that you want to keep the same total dollar amount to be levied. So, the Regular Levy total dollar amount to be levied will be \$3,500,000 and the EMS levy is \$1,500,000.

Enclosed are taxing districts refund amounts provided by the Treasurer's Office. Your district's Regular and/or EMS levy will have the same refund amount(s) as shown on the October 1, 2014 letter.

The Department of Revenue has informed us that administrative refunds are district specific, not levy specific. Taxing districts may have the opportunity to recoup any refund amount(s) shown on the Treasurer's Office refund report that are not disclosed on your October 1, 2014 letter (i.e. bond levy or expired levy or re-voted levy, etc.). If your district decides to levy these refund amounts then next to your levy write includes X.XX for refunds.

Example:

*Regular Levy: \$3,500,000 (includes \$2,000.62 for refunds)
(State the total dollar amount to be levied)*

In some cases, your district may decide to add two or more refund amounts together to be included on one levy. Please use the exact refund amounts for your district that is reported from the Treasurer's Office on your Levy Certification, unless you want to levy less. In other words, do not inflate the refund amounts because I'll be levying the exact amount you authorize. The total dollar amount to be levied is okay to inflate to allow for any changes since we are dealing with preliminary numbers.

Here's a recap that the Department of Revenue has told us regarding administrative refunds:

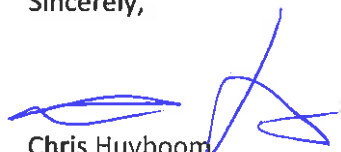
- The taxing district must request the refund levy in a specific amount.
- Under no circumstances can a regular levy's statutory maximum levy rate be exceeded.
- *Taxing districts* have the authority to levy for refunds and adjustments made as stated in RCW 84.69.180(1). The statute does not reference refunds per individual levy.
- Adjudicated refunds are regular levies, even if the refund was generated from an excess levy. They must be addressed in the levy calculations following the order from the courts.
- If a refund is generated following the expiration of a levy, the taxing district may include the refund amount in another levy made to ensure they have sufficient funds to repay the taxpayer(s). This applies to regular and excess levies.
- OSPI has stated refund levies can be added to a school district M&O levy even if this results in an amount greater than their levy authority amount.
- If the district certifies a separate refund levy amount for a bond levy that amount can be added to the district's levy.

The Assessor's Office will not provide any advice above and beyond what the Department of Revenue has already advised which has been shared in this letter. If you have any legal questions you will need to contact your attorney.

If you decide to change your Levy Certification please submit to me by December 12, 2014.

If you have any additional questions please call or email me at (425) 388-3646 or Christoff.Huyboom@snoco.org.

Sincerely,



Chris Huyboom
Levy Comptroller

Refund Report from Treasurer's Office Tax Year 2015

Levy Name	Refund Amount
BOTHELL URBAN EMS 2012-2017	(1,091.02)
CITY OF BOTHELL	(7,394.67)
CITY OF BOTHELL G.O.BONDS	(762.12)
CITY OF EDMONDS	(6,764.21)
CITY OF EDMONDS EMS PERMANENT 2004-ON	(2,289.65)
CITY OF EDMONDS G.O. BOND PUB SAFETY	(1,537.73)
CITY OF EVERETT	(123,708.20)
CITY OF EVERETT EMS PERMANENT 2001-ON	(21,105.34)
CITY OF GOLD BAR	(753.99)
CITY OF GRANITE FALLS	(115.22)
CITY OF LAKE STEVENS	(10,748.06)
CITY OF LYNNWOOD	(21,037.46)
CITY OF LYNNWOOD EMS 2014-2023	(4,990.98)
CITY OF MILL CREEK	(19,429.87)
CITY OF MILL CREEK EMS 2011-2016	(3,917.58)
CITY OF MOUNTLAKE TERRACE	(10,825.95)
CITY OF MOUNTLAKE TERRACE EMS PERMANENT 2005-ON	(2,962.94)
CITY OF MUKILTEO	(3,482.38)
CITY OF MUKILTEO EMS PERMANENT 2011-ON	(1,211.14)
CITY OF SNOHOMISH	(24,208.66)
CITY OF SNOHOMISH G.O. BOND-1994	(1,502.27)
CITY OF STANWOOD	(2,293.35)
CITY OF STANWOOD EMS PERMANENT 2005-ON	(362.53)
CITY OF STANWOOD G.O. BOND 1994	(76.42)
CITY OF STANWOOD G.O. BOND 2000	(452.88)
CITY OF SULTAN	(694.60)
CITY OF SULTAN G.O. BOND 2004	(87.74)
COUNTY REGULAR	(442,731.35)
COUNTY CONSERVATION FUTURES	(20,027.45)
FIRE DIST 01 EXPENSE	(24,098.76)
FIRE DIST 01 EMS PERMANENT 2002-ON	(8,032.88)
FIRE DIST 04 EXPENSE	(42,763.91)
FIRE DIST 04 EMS 2014-2019	(11,892.14)
FIRE DIST 05 EXPENSE	(2,355.60)
FIRE DIST 05 EMS PERMANENT 2004-ON	(611.48)
FIRE DIST 05 M & O	(1,564.34)
FIRE DIST 07 EXPENSE	(25,226.37)
FIRE DIST 07 EMS PERMANENT 2011-ON	(8,633.33)
FIRE DIST 07 NON-VOTED BONDS	(673.53)
FIRE DIST 08 EXPENSE	(14,072.17)
FIRE DIST 08 EMS PERMANENT 2000-ON	(3,552.80)
FIRE DIST 12 EXPENSE	(356,029.52)
FIRE DIST 12 EMS PERMANENT 2005-ON	(119,839.12)

Refund Report from Treasurer's Office Tax Year 2015

Levy Name	Refund Amount
SCHOOL 006 TRANSPORTATION	(1,003.51)
SCHOOL 015 BONDS	(105,062.72)
SCHOOL 015 CAPITAL PROJECTS	(29,964.91)
SCHOOL 015 M & O	(173,002.04)
SCHOOL 025 BONDS	(483,454.79)
SCHOOL 025 M & O	(1,420,896.10)
SCHOOL 063 M & O	(3,740.81)
SCHOOL 103 TRANSPORTATION	(364.72)
SCHOOL 201 BONDS	(134,999.57)
SCHOOL 201 M & O	(138,691.69)
SCHOOL 306 BONDS	(141.12)
SCHOOL 311 BONDS	(2,358.65)
SCHOOL 311 M & O	(35,324.52)
SCHOOL 330 BONDS	(15,426.78)
SCHOOL 330 M & O	(57,848.79)
SCHOOL 332 BONDS	(7,975.91)
SCHOOL 332 CAPITAL PROJECTS	(1,594.11)
SCHOOL 332 M & O	(10,750.64)
SCHOOL 401 BONDS	(4,778.81)
SCHOOL 401 CAPITAL PROJECTS	(5,338.58)
SCHOOL 401 M & O	(16,550.32)
SCHOOL 417 BONDS	(24,781.27)
SCHOOL 417 CAPITAL PROJECTS	(3,812.56)
SCHOOL 417 M & O	(28,227.30)
SNOHOMISH LCFA G.O. BOND	(4,515.36)
SNO-ISLE INTERCOUNTY RURAL LIBRARY	(200,362.66)
STATE SCHOOL	(1,081,504.94)
TOWN OF DARRINGTON	(15,412.48)
TOWN OF INDEX	(354.99)
TOWN OF WOODWAY	(3,790.30)
Total	(6,527,298.96)

Note: There is no refund if your taxing district name is not on this list.