

**CITY OF GOLD BAR, WASHINGTON  
RESOLUTION NO. 15-09**

**A RESOLUTION OF THE CITY OF GOLD BAR,  
WASHINGTON ADOPTING PROPERTY TAXES FOR THE  
YEAR 2016.**

**WHEREAS**, THE City Council of the City of Gold Bar has met and considered its budget for the calendar year 2016; and

**WHEREAS**, the district's actual levy amount from the previous year was \$198,598.90; and

**WHEREAS**, the population of this district is less than 10,000;

**NOW THEREFORE, 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 2016 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$1985.99 which is a percentage increase of 1% from the previous year. This increase is exclusive of 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.

RESOLVED this 17<sup>th</sup> day of November, 2015.

ATTEST/AUTHENTICATED:

  
\_\_\_\_\_  
Lisa Stowe, City Clerk/Treasurer

APPROVED:

  
\_\_\_\_\_  
Linda Loen, Mayor

# City of Gold Bar

EST. 1910



107 - 5<sup>th</sup> Street, Gold Bar, WA 98251

## Levy Certification

In accordance with RCW 84.52.020, I, Linda Loen, Mayor for the City of Gold Bar, do hereby certify to the Snohomish County legislative authority that the City Council of Gold Bar requests that the following levy amounts be collected in 2016 as provided in the city's budget, which was adopted on 01 DEC 15.

Regular levy (includes Refund Levy):        \$213,180.09

Excess Levy: \$0

Signature:   
Linda Loen, Mayor, City of Gold Bar

Date: 01 DEC 15



**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 6, 2015

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

RE: 2016 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 **November 30, 2015**. The Actual Levy and Highest Lawful Levy amounts are based on your 2015 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:** **\$198,598.90**  
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:** **\$13,581.19**  
This is the amount available for tax year 2016 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:** **\$29.37**  
This is the amount allowed for new construction using this year's new construction value at roll close of \$18,000

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

**Refund:** **see attached**  
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 2016 is 0.251%. Therefore, districts with population of 10,000 or more will need to submit a minimum of two (2) Resolutions/Ordinances 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 \$XX.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 **November 30th** 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, refund amount(s) letter, and 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: **\$198,598.90**

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 **\$1,985.99**

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

$$\mathbf{\$198,598.90} \quad \times \quad \frac{\text{-----}}{\text{(Percentage of increase)}} = \text{amount of increase from previous year's levy}$$

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:

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.

Note: Districts with a population less than 10,000 by passing this Resolution/Ordinance will increase their levy limit by 101%. Districts with a population of 10,000 or more will need to pass another Resolution/Ordinance if they want to increase their levy limit up to 101%.



## 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 6, 2015

Dear Taxing Districts:

Enclosed is your taxing district's refund amount(s) provided by the Treasurer's Office. The Department of Revenue has informed us that administrative refunds are district specific, not levy specific. 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.

Also, the Department of Revenue has 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.

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.

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 have any additional questions please call or email me at (425) 388-3646 or [Christoff.Huyboom@snoco.org](mailto:Christoff.Huyboom@snoco.org).

Sincerely,



Chris Huyboom  
Levy Comptroller

The Treasurer's Office reported \$0.00 refunds for your district in tax year 2016.





**Snohomish County**

December 8, 2015

**Assessor's Office**

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

**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

RECEIVED DEC 14 2015

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 2016 is as follows:

Real Property	\$129,091,980
Personal Property	\$6,833,715
State Assessed Utility	\$2,084,183
<b>Total</b>	<b>\$138,009,878</b>

In accordance with RCW 84.55 and RCW 84.52.043, the maximum income from the regular property tax levy for your district is: \$214,511.14

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 2016 tax collections is: \$200,794.14

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 1% 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](mailto:christoff.huyboom@snoco.org) or Linda at: [linda.hjelle@snoco.org](mailto:linda.hjelle@snoco.org).

Sincerely,

**Cindy Portmann**  
Snohomish County Assessor



**ACTUAL LEVY CALCULATION**

*Certification*

**Taxing District**

**Gold Bar**

**2015 Levy For 2016 Taxes**

Population:  Less than 10,000     10,000 or more  
 Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?     Yes     No  
 If so, what was the percentage increase? 1.000000%    Calculated % Increase: 1.000001%  
 Was a second resolution/ordinance adopted authorizing an increase over the IPD?     Yes     No     N/A  
 If so, what was the percentage increase? na

A. Previous year's actual levy times the increase as stated in ordinance or resolution (RCW 84.55.120). If the taxing district did not provide an ordinance or resolution use 100% in the field increasing the previous year's actual levy.

	+	<u>\$1,985.99</u>	=	<u>\$200,584.89</u>
		Plus Resolution Increase Amount		
Year <u>2015</u>		<u>\$198,598.90</u>	x	<u>101.000000%</u>
		Previous Yr. Actual Levy		100% Plus the Percentage Increase
			=	<u>\$200,584.89</u>

B. Amount for new construction and improvements (Line B, page 1)..... \$29.37  
 C. Amount for increase in value of state-assessed property (Line C, page 1)..... \$179.88  
 D. Regular property tax limit (based on the lesser of values in line A): A+B+C=..... \$200,794.14

Parts E through G are used in calculating the additional levy amounts due to annexation.  
 E. To find the rate to be used in F, divide the amount as shown in D (page 1) by the current assessed value of the district, excluding the value of the annexed area.

<u>\$214,511.14</u>	/	<u>na</u>	x \$1,000 =	<u>na</u>
Total in Line D on Page 1		Assessed Value		

F. Annexed area's current assessed value including new construction and improvements times the rate in E.

<u>\$0</u>	x	<u>na</u>	/ \$1,000 =	<u>\$0.00</u>
Annexed Area's A.V.		Rate in Line E		

G. Total levy amount authorized, including the annexation: D+F =..... \$200,794.14

H. Total levy amount authorized by resolution (G) plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$200,794.14</u>	+	<u>\$0.00</u>	=	<u>\$200,794.14</u>
Total from Line G		Amount to be Refunded		

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070)..... \$213,180.09

J. Levy limit from line G on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

<u>\$214,511.14</u>	+	<u>\$0.00</u>	=	<u>\$214,511.14</u>
Line G, Page 1		Amount to be Refunded		

K. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

<u>\$200,794.14</u>	+	<u>\$0.00</u>	=	<u>\$200,794.14</u>
Lesser of H, I or J		Amount Held in Abeyance		

L. Statutory limit from line H on page 1 (dollar amount, not the rate)..... \$496,835.56

M. Lesser of K and L..... \$200,794.14  
 N. Levy Corrections    Year of Error \_\_\_\_\_  
 1. Minus amount overlevied (if applicable)..... \$0.00  
 2. Plus amount underlevied (if applicable)..... \$0.00  
 O. Total: M +/- N =..... \$200,794.14

Regular Levy Rate Computation: Lessor of L and O above divided by the assessed value in line J1 on page 1.

<u>\$200,794.14</u>	/	<u>\$138,009.878</u>	x \$1,000 =	<u>1.45492586</u>
Lesser of L and O unless Lid Lifted		Amount on line J1 on page 1		

Prorated Rate Levy rate if prorated due to \$5.90 or 1% constitutional limits..... na /\$1,000

# City of Gold Bar

EST. 1910




107 - 5<sup>th</sup> Street, Gold Bar, WA 98251

## Levy Certification Estimate

In accordance with RCW 84.52.020, I, Linda Loen, Mayor for the City of Gold Bar, do hereby certify to the Snohomish County legislative authority that the City Council of Gold Bar requests that the following estimated levy amounts be collected in 2016 as provided in the city's budget, which will be adopted on December 1, 2015.

Regular levy (includes the refund levy): \$213,180.09

Excess Levy: \$0

Signature:   
Linda Loen, Mayor, City of Gold Bar

Date: 25 Nov 15