



Ordinance / Resolution No. 23-07
RCW 84.55.120

WHEREAS, the Council of the 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 2024; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 250,000.00; 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 2024 tax year.
(Year of collection)

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 2,500.00
which is a percentage increase of 1 % from the previous year. This increase is exclusive of
(Percentage increase)

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

Adopted this 7th day of November, 2023.

[Signature] Lisa Stogre Clerk/Treasurer
[Signature] Steven Yarbraugh 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, please call 1-800-647-7706. Teletype (TTY) users may use the Washington Relay Service by calling 711. For tax assistance, call (360) 534-1400.

Levy Certification

Submit this document, or something similar, 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.

Courtesy copy may be provided to the county assessor.

This form is not designed for the certification of levies under RCW 84.52.070.

In accordance with RCW 84.52.020, I Lisa Stowe (Name),
Clerk/Treasurer (Title), for the City of Gold Bar (District name),
do hereby certify to the Snohomish (Name of county) County legislative authority
that the Council (Commissioners, Council, Board, etc.) of said district requests
that the following levy amounts be collected in 2024 (Year of collection) as provided in the district's
budget, which was adopted following a public hearing held on 11/07/2023 (Date of public hearing).

Regular levies

Levy	General levy	Other levy* <input type="text"/>
Total certified levy request amount, which includes the amounts below.	260,000.00	
Administrative refund amount		
Non-voted bond debt amount		
Other* <input type="text"/>		

Excess levies

Levy	General (n/a for school districts)	Bond	Enrichment (school districts only)	Cap. project	Other levy* <input type="text"/>
Total certified levy request amount, which includes the amounts below.					
Administrative refund amount					
Other* <input type="text"/>					

*Examples of other levy types may include EMS, school district transportation, or construction levies. Examples of other amounts may include levy error correction or adjudicated refund amount. Please include a description when using the "other" options.

Signature:  Date: 11/7/2023

To request this document in an alternate format, please complete the form dor.wa.gov/AccessibilityRequest or call 360-705-6705. Teletype (TTY) users please dial 711.



Snohomish County

Assessor's Office

September 26, 2023

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

SEP 28 2023

Linda Hjelle
County Assessor

Laura Washabaugh
Chief Deputy

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

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

RE: 2024 Available Nos. for City of 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, 2023**. The Actual Levy and Highest Lawful Levy amounts are based on your 2023 tax year levy limit calculations. The new construction and annexation 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: **\$250,000.00**
This is the amount you levied last year for your City of Gold Bar levy.

Highest Lawful Levy: **\$250,340.84**
This is the amount you could have levied last year for your City of 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: **\$340.84**
This is the amount available for tax year 2024 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: **\$1,584.98**
This is the amount allowed for new construction using this year's new construction value at roll close of \$2,231,300

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. This is the final refund amount reported from the Snohomish County Treasurer's Office.

The rate of inflation from the implicit price deflator (IPD) to be used for taxes due in 2024 is 3.67%. 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 the total dollar amount they want to certify as their levy which includes refunds and separately state the refund amount. 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 4th, 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:

Jim Martin
Snohomish County Council
3000 Rockefeller MS#609
Everett, WA 98201-4046

Levy Certification and Resolution(s)/Ordinance(s) to:

Chris Huyboom
Snohomish County Assessor's Office
3000 Rockefeller MS#510
Everett, WA 98201-4046

or by emailing Jim at James.Martin@snoco.org and Chris at Christoff.Huyboom@snoco.org.

Note: if you email you do not need to mail the hard copies.

Lastly, enclosed is 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 email me at (425) 388-3646 or Christoff.Huyboom@snoco.org or Linda's email 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 City of 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: **\$250,000.00**

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 **\$2,500.00**

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

$$\mathbf{\$250,000.00} \quad \times \quad \frac{\text{_____}}{\text{(Percentage of increase)}} = \text{amount of increase from previous year's levy}$$

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.



Snohomish County
Assessor's Office

MEMORANDUM

Linda Hjelle
County Assessor

Laura Washabaugh
Chief Deputy

M/S#510
3000 Rockefeller Ave
Everett, WA 98201-4046
425 388-3433

DATE: September 26, 2023

FROM: Chris Huyboom, Levy Comptroller
Linda Hjelle, Assessor
Snohomish County Assessor's Office

TO: Taxing Districts in Snohomish County

RE: Refunds

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 you will need to include them on your Levy Certification. Department of Revenue has updated the Levy Certification form for you to include the total certified levy request amount which includes refunds as well as entering the refund amount.

Example:

*Total certified levy request \$3,500,000
amount, which includes the
amount below.*

Administrative refund amount \$2,000.62

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.

The Treasurer's Office reported \$0.00 refunds for your district in Tax Year 2024.

Lisa Stowe

From: Huyboom, Christoff <Christoff.Huyboom@co.snohomish.wa.us>
Sent: Wednesday, September 27, 2023 7:16 AM
Cc: Huyboom, Christoff; Hjelle, Linda
Subject: Preliminary letters, Levy Certification and Ordinance/Resolution
Attachments: new levy certification form.pdf; OrdinanceResolution.doc

CAUTION: This email originated from outside of the organization. Do not click links or open attachments unless you recognize the sender and know the content is safe.

Dear Taxing Districts,

I mailed preliminary letters on September 26, 2023. The rate of inflation from the implicit price deflator (IPD) to be used for taxes due in 2024 is 3.67%. 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%.

Attached is Department of Revenue Levy Certification form. Please use this document or something similar. If you use your own Levy Certification form and want to levy refunds please make sure that the total amount you certify includes refunds and then have a separate line that shows the refund amount.

The levy documents are due by November 30th. I'm available if you need any help or want me to review your draft(s). You can email your final levy documents (Levy Certification and Resolution(s)/Ordinance(s)) to me at Christoff.Huyboom@snoco.org and Levy Certification to Jim at James.Martin@snoco.org. Note: If you email you do not need to mail the hard copies.

As a reminder I sent this the last couple of years:

I've been reviewing other county levy audits done by Department of Revenue. DOR says, "The law requires the resolution authorizing the dollar and percentage of change to the previous year's levy be a separate resolution or ordinance (RCW 84.55.120 and WAC 458-19-085). The resolution should not include additional requirements such as: limit factors, the levy certification amount, or statement of substantial need.

The Department recommends the Assessor:

Educate taxing districts with regards to increasing their previous year's levy amount. To increase the previous year's levy amount, the district must state the dollar and percentage of change in a separate ordinance or resolution. This means the resolution should not include topics in addition to the dollar and percentage of change from the previous year's levy. The Assessor could encourage the district to use the Department's ordinance resolution form (REV 64 0101)."

Also, I talked to the Department of Revenue regarding taxing districts that have more than one levy that combine their information on one Resolution/Ordinance (note: this is the Resolution/Ordinance that complies with RCW 84.55.120 that shows the \$ and % increase from previous year levy). According to DOR you need to do a separate Resolution/Ordinance for each levy. Example, Expense (General) levy will need a separate Resolution/Ordinance that shows the \$ and % increase from previous year levy. EMS levy will need a separate Resolution/Ordinance that shows the \$ and % increase from previous year levy.

I've attached DOR's document (Ordinance/Resolution.doc) that they recommend taxing districts use.

Let me know if you have any questions.



Snohomish County

Assessor's Office

November 14, 2023

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

NOV 7 0 2023

Linda Hjelle
County Assessor

Laura Washabaugh
Chief Deputy

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

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

Dear Clerk Treasurer:

I, Linda Hjelle, Assessor of Snohomish County in the State of Washington, do hereby certify that the regular assessed valuation of all the taxable property for City of Gold Bar levy applicable to the taxes to be collected in 2024 is as follows:

Real Property:	\$324,547,155
Personal Property:	\$14,113,854
State Assessed Utility:	\$2,769,589
Total:	\$341,430,598

In accordance with RCW 84.55 and RCW 84.52.043, the maximum income from the regular property tax levy for your district is: \$251,925.82

The above maximum income from the regular property tax for your district is based on an increase of 0%.

In accordance with RCWs 84.52, 84.55 and the ordinance/resolutions sent to us, the amount to be levied for your district for 2024 tax collections is: not available

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 0% 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) 388-3678. Or you can e-mail Chris at: christoff.huyboom@snoco.org or Linda at: linda.hjelle@snoco.org.

Sincerely,

Linda Hjelle
Snohomish County Assessor

LEVY LIMITATIONS WORKSHEET

Certification

Taxing District **Gold Bar** 2023 Levy For 2024 Taxes

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

Year 2023	\$250,340.84	x	100.000%	=	\$250,340.84
	Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%		

B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts 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).

\$2,231,300	x	0.71034098378	/ \$1,000	=	\$1,584.98
A.V.		Last Year's Levy Rate			

Increment finance area increment AV increase (RCW 84.55.010(1)(e)) (AV included in B&D can't be included in C)	\$0	x	0.71034098378	/ \$1,000	=	\$0.00
A.V.		Last Year's Levy Rate				

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

\$2,769,589	-	\$2,905,169	=	\$0
Current Year's A.V.		Previous Year's A.V.		Remainder

\$0	x	0.71034098378	/ \$1,000	=	\$0.00
Remainder from Line D		Last Year's Levy Rate			

Regular property tax limit: A+B+C+D = \$251,925.82

Lines C through H are used in calculating the additional levy limit due to annexation.

To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area.

\$251,925.82	/	na	x \$1,000	=	na
Total in Line E		Assessed Value Less Annexed AV			

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

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

Regular property tax limit including annexation: E+G = \$251,925.82

Statutory rate maximum calculation: Only enter fire/RFA rate, library rate, firefighter pension fund rate for cities annexed to RFA or library, or has a firefighters pension fund.

0.00000000	-	0.000000000000	-	0.000000000000	+	0.000000000000	=	3.600000000000
Base levy rate		Fire or RFA Rate		Library Rate		Firefighter Pension Fund		Statutory Rate Limit
0.341,430.598	x	3.600000000000	/ \$1,000	=	\$1,229,150.15			
A.V. of District		Statutory Rate Limit			Statutory Amount			

Highest Lawful Levy For This Tax Year (Lesser of H and I) = \$251,925.82

Highest lawful levy since 1985 (Lesser of I & H minus C, unless A (before limit increase) is greater than I or H minus C, then A before the limit factor increase) = \$251,925.82

Levy for Excess Levies

Regular levy taxable value (including state-assessed property, and excluding boats, assessed value, and the senior citizen exemption for the regular levy)	\$341,430.598
Assessed value of the senior citizen exemption of less than \$40,000 income or 65% median household income for the county based on lower of frozen or market value.	na
Timber Assessed Value (TAV)	na
Levy for excess and voted bond levies (1-2+3)	na

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			

Rate Computation: Bond levy amount divided by the assessed value in Line L4 above.

\$0	/	na	x \$1,000	=	na
Levy Amount		A.V. from Line L4 above			

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).