



Ordinance / Resolution No. 11232016-

03-Fire

RCW 84.55.120

WHEREAS, the Commissioners of No. Cty Reg Fire Auth-Fire has met and considered its budget for the calendar year 2017; and,

WHEREAS, the districts actual levy amount from the previous year was \$ 2,939,018.26; and,

WHEREAS, the population of this district is more than or less than 10,000; and 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 2017 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 222,707.49 which is a percentage increase of 7.577615% from the previous year.

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 23 day of November, 2016.

Handwritten signatures of three individuals on the left side.

Handwritten signature of one individual on the right side.

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, Randy Krumm,  
(Name)

Finance Manager, for No. County Regional Fire Authority-, do hereby certify to  
Fire  
(Title) (District Name)

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

of said district requests that the following levy amounts be collected in 2017 as provided in the district's  
(Year of Collection)

budget, which was adopted following a public hearing held on 11/09/16 :  
(Date of Public Hearing)

Regular Levy: \$4,000,000+\$8,151.69 refund + \$135,468 GO Bonds  
(State the total dollar amount to be levied)

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

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

Signature: 

Date: 11/23/16

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# HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT North County Regional Fire Authority 2016 Levy for 2017 Taxes

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).						
Year	<u>2009</u>	<u>\$3,356,203.94</u>	×	<u>101.000%</u>	=	<u>\$3,389,765.98</u>
		Highest Lawful Levy		Maximum 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).						
	<u>\$35,687,784</u>		×	<u>1.500000000000</u>	÷	<u>\$1,000</u>
	A.V.			Last Year's Levy Rate		=
						<u>\$53,531.68</u>
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).						
	<u>\$35,321,409</u>	-		<u>\$32,911,428</u>	=	<u>\$ 2,409,981.00</u>
	Current Year's A.V.			Previous Year's A.V.		Remainder
	<u>\$2,409,981</u>	×		<u>1.500000000000</u>	÷	<u>\$1,000</u>
	Remainder from Line C			Last Year's Levy Rate		=
						<u>\$3,614.97</u>
D. Regular property tax limit: .....						
				A+B+C	=	<u>\$3,446,912.63</u>

Parts E through G are used in calculating the additional levy limit due to annexation.

E. To find the rate to be used in F, take the levy limit as shown in Line D above and divide it by the current assessed value of the district, excluding the annexed area.						
	<u>\$3,446,912.63</u>	÷		<u>\$2,110,256,808</u>	×	<u>\$1,000</u>
	Total in Line D			Current Assessed Value		=
						<u>1.633409079375</u>
F. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.						
	<u>Annexed Area's A.V.</u>	×		<u>1.633409079375</u>	÷	<u>\$1,000</u>
				Rate in Line E		=
G. Regular property tax limit including annexation .....						
				D+F	=	<u>\$3,446,912.63</u>

H. Statutory maximum rate times the assessed value of the district.						
	<u>\$2,110,256,808</u>	×		<u>1.500000000000</u>	÷	<u>\$1,000</u>
	A.V. of District			Statutory Rate Limit		=
						<u>\$3,165,385.21</u>
						Statutory Amount

I. <b>Highest Lawful Levy (Lesser of G and H)</b> .....						
					=	<u>\$3,165,385.21</u>

J. <b>Tax Base For Regular Levy</b>					
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy)					<u>\$2,110,256,808</u>
K. <b>Tax Base for Excess and Voted Bond Levies</b>					
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)					_____
3. Plus Timber Assessed Value (TAV) .....					_____
4. Tax base for excess and voted bond levies .....					<u>\$2,110,256,808</u>
				(1-2+3)	

<b>Excess Levy Rate Computation</b>						
Excess levy amount divided by the assessed value in Line K4 above.						
	<u>\$3,165,385.21</u>	÷		<u>\$2,110,256,808</u>	×	<u>\$1,000</u>
	Levy Amount			A.V. from Line K4 above		=
						<u>1.499999999052</u>
<b>Bond Levy Rate Computation</b>						
Bond levy amount divided by the assessed value in Line K4 above.						
	_____	÷		<u>\$2,110,256,808</u>	×	<u>\$1,000</u>
	Levy Amount			A.V. from Line K4 above		=

# ACTUAL LEVY CALCULATION

TAXING DISTRICT North County Regional Fire Authority      2016 Levy For 2017 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?    7.57%      Calculated % Increase      7.577615050272%

Was a second resolution/ordinance adopted authorizing an increase over the IPD?     Yes     No     N/A

If so, what was the percentage increase?    1.00%

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>222,707.49</u>	=	<u>\$3,161,725.75</u>
		<small>Plus Resolution Increase Amount</small>		
Year <u>2016</u>	×	<u>\$2,939,018.26</u>	=	<u>\$3,161,448.80</u>
		<small>Previous Year's Actual Levy</small>		
		<u>107.568191667000%</u>		
		<small>100% Plus the Percentage Increase</small>		

B. Amount for new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities.  
(Line B, page 1) ..... = \$53,531.68

C. Amount for increase in value of state-assessed property (Line C, page 1) ..... = \$3,614.97

D. Regular property tax limit (based on the lesser of values in line A): ..... A+B+C ..... = \$3,218,595.45

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 levy amount as shown in D (page 1) by the current assessed value of the district, excluding the annexed area.

<u>\$3,446,912.63</u>	÷	<u>\$2,110,256,808</u>	×	<u>\$1,000</u>	=	<u>1.633409079375</u>
<small>Total in Line D on page 1</small>		<small>Assessed Value</small>				

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

<u>Annexed Area's A.V.</u>	×	<u>1.633409079375</u>	÷	<u>\$1,000</u>	=	
		<small>Rate in Line E</small>				

G. Total levy amount authorized, including the annexation ..... D+F ..... = \$3,218,595.45

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

<u>\$3,218,595.45</u>	+	<u>\$8,151.69</u>	=	<u>\$3,226,747.14</u>
<small>Total from Line G</small>		<small>Amount to be Refunded</small>		<small>Amount allowable per Resolution/Ordinance</small>

I. Total amount certified by county legislative authority or taxing district as applicable. (RCW 84.52.020 and RCW 84.52.070) ..... = \$3,500,000.00

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

<u>\$3,446,912.63</u>	+	<u>\$8,151.69</u>	=	<u>\$3,455,064.32</u>
<small>Line G, Page 1</small>		<small>Amount to be Refunded</small>		<small>Total</small>

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

<u>\$3,226,747.14</u>	—		=	<u>\$3,226,747.14</u>
<small>Lesser of H, I, or J</small>		<small>Amount Held in Abeyance</small>		<small>Total</small>

L. Statutory limit from line H on page 1 (dollar amount, not the rate) ..... = \$3,165,385.21

M. Lesser of K and L ..... \$3,165,385.21

N. **Levy Corrections**      Year of Error: \_\_\_\_\_

1. Minus amount over levied (if applicable) ..... \_\_\_\_\_

2. Plus amount under levied (if applicable) ..... \_\_\_\_\_

O. **Total:** M +/- N ..... \$3,165,385.21

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

<u>\$3,165,385.21</u>	÷	<u>\$2,110,256,808</u>	×	<u>\$1,000</u>	=	<u>1.499999999052</u>
<small>Lesser of L and O</small>		<small>Amount on line J1 on page 1</small>				