



## 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, Shawna Graham,  
(Name)

Treasurer, for the City of Roslyn, do hereby certify to  
(Title) (District Name)

the Kittitas 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 2018 as provided in the district's  
(Year of Collection)

budget, which was adopted following a public hearing held on 11/28/17;  
(Date of Public Hearing)

Regular Levy: \$215,000.00  
(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: Brewster

Date: 12/20/17

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# RESOLUTION NO 17-014

RCW 84.55.120

## A RESOLUTION OF THE CITY OF ROSLYN, WASHINGTON AUTHORIZING THE 2018 REGULAR PROPERTY TAX LEVY

**WHEREAS**, the City Council of the City of Roslyn has met and considered its budget for the calendar year 2018; and,

**WHEREAS**, the districts actual levy amount from the previous year was \$ 204,283.07; and,

**WHEREAS**, the population of the district is 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 2018 tax year.

The dollar amount of the increase over the actual levy amount from the previous year shall be \$ 4,085.66 which is a percentage increase of 2% from the previous year. This increase is exclusive of 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 BY THE CITY COUNCIL OF THE CITY OF ROSLYN,  
WASHINGTON, AT A REGULAR MEETING THEREOF, THIS 28TH DAY OF  
NOVEMBER, 2017.**

CITY OF ROSLYN:



Brent Hals, Mayor

Attest:



Brandi Taklo, Clerk

## HIGHEST LAWFUL LEVY CALCULATION

TAXING DISTRICT City of Roslyn - Est 11-14-17 w/1% bk cap 2017 Levy for 2018 Taxes

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

Year	2017	\$204,283.12	×	101.000%	=	\$206,325.95
		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).

\$725,570	×	2.248069000000	÷	\$1,000	=	\$1,631.13
A.V.		Last Year's 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).

\$4,997,512	-	\$3,557,261	=	\$ 1,440,251.00
Current Year's A.V.		Previous Year's A.V.		Remainder

\$1,440,251	×	2.248069000000	÷	\$1,000	=	\$3,237.78
Remainder from Line C		Last Year's Levy Rate				

D. Regular property tax limit: ..... A+B+C = \$211,194.86

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.

\$211,194.86	÷	\$89,622,630	×	\$1,000	=	2.356490319465
Total in Line D		Current Assessed Value				

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

Annexed Area's A.V.	×	2.356490319465	÷	\$1,000	=	
		Rate in Line E				

G. Regular property tax limit including annexation ..... D+F = \$211,194.86

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

\$89,622,630	×	3.375000000000	÷	\$1,000	=	\$302,476.38
A.V. of District		Statutory Rate Limit				Statutory Amount

I. Highest Lawful Levy (Lesser of G and H) ..... = \$211,194.86

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)	\$89,622,630
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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)	\$919,110
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3. Plus Timber Assessed Value (TAV) .....	
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4. Tax base for excess and voted bond levies .....	(1-2+3)	\$88,703,520
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### Excess Levy Rate Computation

Excess levy amount divided by the assessed value in Line K4 above:

Levy Amount	÷	\$88,703,520	×	\$1,000	=	
		A.V. from Line K4 above				

### Bond Levy Rate Computation

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

Levy Amount	÷	\$88,703,520	×	\$1,000	=	
		A.V. from Line K4 above				

# ACTUAL LEVY CALCULATION

TAXING DISTRICT City of Roslyn - Est 11-14-17 w/1% bk cap 2017 Levy For 2018 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? 2.00% Calculated % Increase 1.999999314676%  
 Was a second resolution/ordinance adopted authorizing an increase over the IPD? ☐ Yes ☐ No ☐ N/A  
 If so, what was the percentage increase? \_\_\_\_\_

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>4,085.66</u>	=	<u>\$208,368.73</u>
		Plus Resolution Increase Amount		
Year <u>2017</u>		<u>\$204,283.07</u>	×	<u>102.000000000000%</u>
		Previous Year's Actual Levy		100% Plus the Percentage Increase
			=	<u>\$208,368.73</u>

B. Amount for new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities.  
 (Line B, page 1) ..... = \$1,631.13

C. Amount for increase in value of state-assessed property (Line C, page 1) ..... = \$3,237.78

D. Regular property tax limit (based on the lesser of values in line A): ..... A+B+C ..... = \$213,237.64

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>\$211,194.86</u>	÷	<u>\$89,622,630</u>	×	<u>\$1,000</u>	=	<u>2.356490319465</u>
Total in Line D on page 1		Assessed Value				

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

.....	×	<u>2.356490319465</u>	÷	<u>\$1,000</u>	=	.....
Annexed Area's A.V.		Rate in Line E				

G. Total levy amount authorized, including the annexation ..... D+F ..... = \$213,237.64

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

<u>\$213,237.64</u>	+	.....	=	<u>\$213,237.64</u>
Total from Line G		Amount to be Refunded		Amount allowable per Resolution/Ordinance

I. Total amount certified by county legislative authority or taxing district as applicable.  
 (RCW 84.52.020 and RCW 84.52.070) ..... = \$220,000.00

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

<u>\$211,194.86</u>	+	.....	=	<u>\$211,194.86</u>
Line G, Page 1		Amount to be Refunded		Total

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

<u>\$211,194.86</u>	-	.....	=	<u>\$211,194.86</u>
Lesser of H, I, or J		Amount Held in Abeyance		Total

L. Statutory limit from line H on page 1 (dollar amount, not the rate) ..... = \$302,476.38

M. Lesser of K and L ..... \$211,194.86

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

1. Minus amount over levied (if applicable) .....	.....
2. Plus amount under levied (if applicable) .....	.....

O. Total: M +/- N ..... \$211,194.86

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

<u>\$211,194.86</u>	÷	<u>\$89,622,630</u>	×	<u>\$1,000</u>	=	<u>2.356490319465</u>
Lesser of L and O		Amount on line J1 on page 1				