

**City Of Woodland  
City Council Meeting Agenda Summary Sheet**

**Agenda Item:** Adopt Ordinance No. 1286 – Property Tax levy for 2014 (101%) (FIRST READING)

**Agenda Item #:** ( H ) Action

**For Agenda of:** 11/4/2013

**Department:** Clerk/Treasurer

**Date Submitted:** 10/30/2013

**Cost of Item:** \_\_\_\_\_

**Amount Budgeted:** \_\_\_\_\_

**Unexpended Balance:** \_\_\_\_\_

**BARS #:**

**Description:**

**Department Supervisor Approval:** Mari E. Ripp, Clerk-Treasurer / s /

**Committee Recommendation:** Council workshop on 10/28/2013

**Agenda Item Supporting Narrative (list attachments, supporting documents):**

Ordinance No. 1286

Resolution No. 638

Tax levy worksheet with 101%

**Summary Statement/Department Recommendation:**

Recommend adopting FIRST READING of Ordinance No. 1286 fixing the 2014 property tax levy at 101% which is an **estimated levy rate of \$2.2649** per 1,000 of assessed valuation. This is an decrease in the levy rate from 2013 which was \$2.441339 of which is an decrease of (0.176469) = (\$35.29) decrease on a house valued at \$200,000. (see yearly comparison chart, attached to this packet.)

	Collection	Assessed Value
2014	1,290,439	569,762,830
2013	1,240,829	553,610,662
	<b>49,610</b>	<b>16,152,168</b>

Taxes are levied to support the General Fund, Streets, Parks and the Light Industrial Area. This includes Public Safety (Police & Fire), Judicial, Administration, Facilities, Planning, Building, Code Enforcement and other Intergovernmental services. The 2013 Estimated Preliminary Budget has increases for contracts and services including such items as salary & benefits (cola's), operating expenses such as fuel, supplies, insurance, equipment; Judicial contracts (District Court, Legal/Attorney services); Finance and audit costs, codification of Woodland Municipal Code, Website and related services, Computer & IT Services, City Attorney and Labor Attorney costs, Civil Service, Personnel programs, Janitorial and Facilities including utility increases (PUD, Natural Gas, Water, Sewer, Garbage, Recycling), Repairs &

Maintenance, etc.

**Amount to be collected is estimated at \$1,290,439 (2014) from \$1,240,829 (2013) for a total increase of the collected amount of \$49,610 which includes \$22,010 from new construction.**

This amounts are distributed as follows:

**001 – General Fund \$727,519 \*decrease of (\$19,297) from 2013**

**104 – Street \$335,908 \*remains same as 2013**

**101 – Park \$111,969 \*remains same as 2013**

**224 – Lt Ind Area for a total distribution of \$117,000 (flat amount) \*increase of \$59,000 from 2013**

\*\*\*Also note that the General Fund portions supports a percentage of the Fire Department contract for services with Clark Co. Fire Rescue (CCFR) which has a base amount of 586,666,670 AV x \$1.50 /1,000 = \$880,000 + \$1,200 new Construction = \$881,200.

**This amount has been included as part of the revenue sources for the 2014 Preliminary Budget. Recommend adopting.**

**\*Note: Includes Preliminary Estimates as of 10/30/2013**

**ORDINANCE NO. 1286**

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WOODLAND, WASHINGTON FIXING THE AMOUNT TO BE PROVIDED BY AD VALOREM TAXES UPON THE PROPERTY IN THE CITY OF WOODLAND IN 2014.**

**WHEREAS**, the City Council has considered the financial requirements of the City of Woodland for 2014; and

**WHEREAS**, the City Council has properly given notice of the public hearing held November 4, 2013 to consider the City of Woodland's current expense budget for the 2014 calendar year, pursuant to RCW 84.55.120; and

**WHEREAS**, the City Council, after hearing, and after duly considering all relevant evidence and testimony presented, has determined that the City of Woodland requires an increase in property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction, and improvements to property, any increase in the value of state-assessed property and any refund levies, in order to discharge the expected expenses and obligations of the City of Woodland and in its best interest; and

**WHEREAS**, the assessed valuation of property within the corporate limits of the City is in the total amount of \$569,762,830 (preliminary) and,

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF WOODLAND DO ORDAIN AS FOLLOWS:**

Section 1. That there shall be levied against all property within the corporate limits of the City of Woodland for the 2014 fiscal year Ad Valorem Taxes as follows:

For the general operation of the City of Woodland, a levy upon an assessed valuation of 563,540,232 being property in Cowlitz County, Washington, and property in Clark County, Washington, having an assessed valuation of 6,222,598 for a total of 570,693,700.

Section 2. That an increase in the regular property tax levy, in addition to any amount resulting from the addition of new construction and improvements to property, annexations, any increase in the value of state assessed property and any refund levies, is hereby authorized for the 2014 levy in the amount of \$1,290,439, which is a percentage increase of 101% from the previous year; and

Section 3. That the City Clerk-Treasurer shall certify a copy of this ordinance and deliver same to the Board of Commissioners of Clark County, Washington and the Board of Commissioners of Cowlitz County, Washington.

Section 4. That the City Council of the City of Woodland hereby certifies that its population estimate is less than ten thousand (10,000). The 2013 Office of Financial Management's population estimate was 5,625.

Section 5. This ordinance shall take effect and be in full force five (5) days after publication of the attached summary which is hereby adopted.

**PASSED BY THE CITY COUNCIL AND APPROVED BY THE MAYOR** at a regular meeting of the City Council on this 18<sup>th</sup> day of November, 2013.

\_\_\_\_\_  
Grover B. Laseke, Mayor

Attest:

\_\_\_\_\_  
Mari E. Ripp, Clerk-Treasurer

Approved as to form:

\_\_\_\_\_  
William Eling, City Attorney

Published: November 27, 2013

cc: Cowlitz County Assessor's Office  
Cowlitz County Commissioners  
Clark County Commissioners

**SUMMARY OF ORDINANCE NO. 1286  
OF THE CITY OF WOODLAND, WASHINGTON**

On November 18, 2013 the City Council of the City of Woodland, Washington, approved Ordinance No. 1286 the main point of which may be summarized by its title as follows:

**AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF WOODLAND, WASHINGTON FIXING THE AMOUNT TO BE PROVIDED BY AD VALOREM TAXES UPON THE PROPERTY IN THE CITY OF WOODLAND IN 2014.**

The full text of this Ordinance will be mailed upon request.

APPROVED by the City Council at their regular meeting of November 18, 2013.

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Mari E. Ripp, Clerk-Treasurer

Published: November 27, 2013  
Effective: December 2, 2013

Estimated 101% Property Tax Calculation

CITY OF WOODLAND  
2014 TAX LEVY COMPUTATION (Estimated)  
PROPERTY TAXES

Updated: 10/30/2013

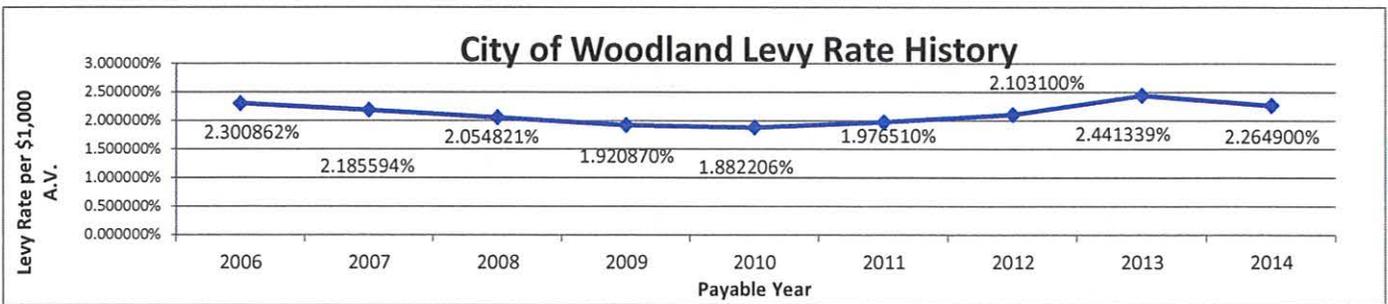
	2014 To be Collected 101% Estimate*	2014 Assessed Value Estimated	A.V. Incr or (Decr) 2014 to 2013	2014 Taxes to be Levied Actual	2014 Assessed Value Actual	Est less actual		2013 Taxes to be Levied Actual	2012 for 2013 Assessed Value Actual
	*includes New Const'n								
Cowlitz	1,253,238	553,720,282					Cowlitz	\$1,221,818	547,574,230
New Constn	22,010	9,819,950						\$5,481	
Annex/State Assess/Value	0	0				0.00		\$0	
<b>SUBTOTAL</b>	<b>1,275,248</b>	<b>563,540,232</b>	<b>15,966,002</b>	<b>\$0</b>	<b>0</b>	<b>(1,275,247.84)</b>	<b>SUBTOTAL</b>	<b>\$1,227,300</b>	<b>547,574,230</b>
Clark	15,191	6,222,598					Clark	\$13,530	6,036,432
New Constn	0	0							
<b>SUBTOTAL</b>	<b>15,191</b>	<b>6,222,598</b>	<b>186,166</b>	<b>\$0</b>	<b>0</b>	<b>(15,191.47)</b>	<b>SUBTOTAL</b>	<b>\$13,530</b>	<b>6,036,432</b>
<b>Totals</b>	<b>1,290,439</b>	<b>569,762,830</b>	<b>\$2.264871</b>	<b>\$0</b>	<b>0</b>	<b>(1,290,439.31)</b>	<b>Totals</b>	<b>\$1,240,829</b>	<b>553,610,662</b>

2013 Actual Levy Rate=	\$2.441339	16,152,168	1,290,439.31	--	0.00
2014 Actual Levy Rate=			569,762,830		0
			0.226487%		#DIV/0!
			Estimated levy		Actual Levy
<b>2014 Estimated Levy Rate=</b>	<b>\$2.2649</b>				

2014 Estimated Revenue Calc's by Fund	2014 Actual	2013 Est Rev Calc's	Diff Actual	2014 Estimated Increase
\$1,290,439.31		\$1,252,693		\$49,610 Total Est Inc
(\$117,000) Fund 224		(\$58,000) Fund 224		New Constn= \$22,010
\$0 Fund 102		\$0		Annexations= \$0
\$1,173,439.31 Subtotal		\$1,194,693.00 Distb'n		Estimated utilities= \$TBD 0
General		Fund 001		
Fund 001	\$727,519	\$746,816		(\$19,297) Fund 001 General
Street		Fund 104		
Fund 104	\$335,908 same as 2013	\$335,908		(\$0) Fund 104 Street
Park		Fund 101		
Fund 101	\$111,969 same as 2013	\$111,969		(\$0) Fund 101 Park
Library		Fund 102		\$0 Fund 102 Library
Fund 102	\$0	\$0		
Lt Ind Area	\$117,000 FINAL	\$58,000 Fund 224 to		\$59,000 Fund 224 Lt Ind Area
Fund 224	Payment 2014	to 001		
<b>\$1,292,395 Total</b>		<b>\$1,252,693 Total</b>		<b>\$39,702 TOTAL</b>

1.00000					2.264870 Year 2014
Note: Funding to CCFR for Fire Dept contract base is 586,666,670 AV x \$1.50 1,000 =		\$880,000			2.441339 Year 2013
Plus new construction PRELIM Estimated	798,960	\$1,200			-0.176469
		\$881,200			x 200,000
	586,666,670	569,762,830	16,903,840	\$25,356	<b>(\$35.29) Decrease</b>
					Estimated Annual Increase on a house valued at \$200,000

10 year levy rate	2006	2007	2008	2009	2010	2011	2012	2013	2014
City of Woodland	2.300862%	2.185594%	2.054821%	1.920870%	1.882206%	1.976510%	2.103100%	2.441339%	2.264900%





Cowlitz County Assessor  
**HIGHEST LAWFUL LEVY CALCULATION**  
**PRELIMINARY REPORT for CITY OF WOODLAND**  
 2013 Levy for 2014 Taxes  
 Report Updated 10/30/2013

THIS REPORT REFLECTS ONLY COWLITZ COUNTY VALUES. The taxing district should contact the Clark County Assessor's Office for values in that county.

(\*) Cowlitz Co. Only

*This form is provided to assist taxing districts in determining their 101% limit and statutory levy rate limit for regular revenues. The procedure for determining these limits is detailed in RCW 84.55.101, 84.55.0101, 84.55.030, 84.55.092 and WAC 458-19-015 through 458-9-065.*

***This is a preliminary estimate. New Construction value has been finalized, however state assessed values have not been received, and valuation appeals are not reflected. ALL FIGURES ARE SUBJECT TO CHANGE UNTIL THE ROLLS ARE CLOSED.***

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

$$\text{Year: } \underline{2013} \quad \frac{\$1,240,829.27}{\text{Highest Lawful Levy}} \times \frac{101.000\%}{\% \text{ Increase Limit}} = \underline{\$1,253,238}$$

B. Current year's assessed value of **New Construction**, improvements and wind turbines 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).

$$\frac{\$9,819,950}{\text{New Construction A.V.}} \times \frac{2.241339}{\text{Last Year's Levy Rate}} \div \$1,000 = \underline{\$22,009.84}$$

*New Construction dollars*

C. Current year's **State Assessed** property value (in original district if annexed) 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).

$$\frac{\$8,333,443}{\text{Current Year's A.V.}} - \frac{\$8,333,443}{\text{Previous Year's A.V.}} = \underline{\$0}$$

*Remainder*

$$\frac{\$0}{\text{Remainder from above}} \times \frac{2.241339}{\text{Last Year's Levy Rate}} \div \$1,000 = \underline{\$0.00}$$

*Dollars for Increase in State Assd property*

**D. REGULAR PROPERTY TAX LIMIT (Lines A + B + C):** **\$1,275,247.40**

**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.

$$\frac{\$1,275,247.40}{\text{Total in Line D}} \div \frac{553,720,282}{\text{Current A.V. without annexation}} \times \$1,000 = \underline{2.303053}$$

*Rate*

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

$$\frac{\$0.00}{\text{Annexed Area's A.V.}} \times \frac{2.303053}{\text{Rate in Line E}} \div \$1,000 = \underline{\$0.00}$$

*Annexation dollars*

G. Regular property tax limit INCLUDING ANNEXATION (Line D + Line F) = **\$1,275,247.40**

H. Statutory Rate Maximum  

$$\frac{564,677,680}{\text{A.V. of District}} \times \frac{3.100000}{\text{Statutory Rate Limit}} \div \$1,000 = \span style="border: 1px solid black; padding: 2px 10px;">**\$1,750,500.81**$$

*(\$3.60 less est. Ft Vanc Library rate)*

**I. HIGHEST LAWFUL LEVY (Lesser of Lines G and H):** **\$1,275,247.40**

*This section is provided to assist taxing districts in the development of their budget and the corresponding resolution/ordinance. These requirements are described in greater detail in RCW 84.52.020 and RCW 84.55.120.*

Step 1 - ENTER the total desired LEVY (dollar amount) for the CURRENT year:			
Step 2 - SUBTRACT the following:	New Construction dollars	-22,009.84	<i>(from Line B)</i>
	Increase in State Assessed dollars	0.00	<i>(from Line C)</i>
	Annexation dollars	0.00	<i>(from Line F)</i>
	Last Year's ACTUAL LEVY Amount	-1,240,829.27	

This is the DOLLAR INCREASE from last year:

Step 3 - Divide the Dollar Increase by Last Year's Actual Levy

This is the PERCENT INCREASE from last year:

**RESOLUTION NO. 638**  
**RCW 84.55.120**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF WOODLAND, WASHINGTON, PURSUANT TO SECTION 209 OF REFERENDUM NO. 47 OF THE STATE OF WASHINGTON, AUTHORIZING AN INCREASE IN THE 2014 REGULAR PROPERTY TAX LEVY, IN ADDITION TO ANY AMOUNT RESULTING FROM NEW CONSTRUCTION, IMPROVEMENTS AND ANY INCREASE IN THE VALUE OF STATE-ASSESSED PROPERTY, FROM THE AMOUNT THAT WAS LEVIED IN 2013 TO AN AMOUNT WHICH IS 2.22432% THEREOF.**

**WHEREAS**, the City Council of the City of Woodland, State of Washington, has met and considered its budget for the calendar year 2014; and

**WHEREAS**, the City Council of the City of Woodland, after hearing and after duly considering all relevant evidence and testimony presented, determined that the City of Woodland requires a regular levy in the amount of \$1,290,439, which includes an increase in property tax revenue from the previous year, and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds made in order to discharge the expected expenses and obligations of the City of Woodland and in its best interest;

**NOW, THEREFORE, BE IT RESOLVED** by the City Council of the City of Woodland as follows:

That an increase in the regular property tax levy, is hereby authorized for the 2014 levy in the amount of \$27,600, which is a percentage increase of 2.22432% from the previous year.

Passed this 18<sup>th</sup> day of November, 2013.

**CITY OF WOODLAND**

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Grover B. Laseke, Mayor

Attest:

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Mari E. Ripp, Clerk-Treasurer

Approved as to form:

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William Eling, City Attorney

cc: Cowlitz Co. Assessor  
Cowlitz County Commissioners  
Clark County Commissioners

Attachment to Resolution No. 638  
 2014 percentage increase to property tax levy

		Estimated 2014-Calculation	Estimated 2013-Calculation	Estimated 2012-Calculation	Estimated 2011-Calculation
Estimated amount to be levied for 2014	A	1,290,439.00	1,252,693.00	1,232,161.00	1,153,071.00
Cowlitz Co. New Construction	B	22,010.00	5,481.00	16,466.00	9,740.00
Clark Co. New Construction	C	0.00	0.00	0.00	0.00
State Assessed Property dollars	D	0.00	0.00	0.00	1,313.00
Annexation dollars	E	0.00	0.00	54,011.90	0.00
Amount actual levy previous year (Cowlitz & Clark)	F	1,240,829.00	1,223,118.00	1,139,089.00	1,116,742.00
2013 collected	G	1,240,829.00	1,223,118.00	1,139,089.00	1,116,742.00
Subtotal A-B-C-D-E-F	H	27,600.00	24,094.00	22,594.10	25,276.00
<b>27,600 :- 1,240,829 = Percentage increase</b>		<b>2.22432%</b>	<b>1.96988%</b>	<b>1.98352%</b>	<b>2.26337%</b>