

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

RESOLUTION 2014-23

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF THE BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT, KITSAP COUNTY, WASHINGTON, AUTHORIZING AND DIRECTING THE COUNTY ASSESSOR TO LEVY REGULAR PROPERTY TAXES AS OUTLINED BELOW FOR COLLECTION IN 2015 FOR OPERATION AND MAINTENANCE COSTS IN THE YEAR 2015, AS WELL AS FOR COSTS RELATED TO THE ACQUISITION, DEVELOPMENT AND IMPROVEMENT OF PARK LAND.

WHEREAS the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District has met and reviewed the Park District's General Fund Budget for the calendar year 2015; and

WHEREAS in accordance with the County's 2015 Tax Year Levy Limit Calculation figures, the District's actual levy amount for 2014 was \$3,924,294 instead of the \$4,010,182.00 estimated in Resolution 2013-13 adopted on November 7, 2013; and

WHEREAS in the November 4, 2008 general election, island residents voted to approve a levy lid lift increase in accordance with Resolution 2008-17 authorizing a maximum total levy rate of \$.75 per \$1,000 of assessed value for collection in 2009 and for use in calculating subsequent levy limits; and

WHEREAS the maximum total levy lid lift rate was approved by voters with the understanding that the increase in tax revenues would be used for the acquisition, development, and improvement of park properties as specified in Resolution 2008-17; and

WHEREAS the 2015 General Fund Budget breaks out the amount of tax revenues available for Park District operations and maintenance, and the amount of tax revenues available for acquisition, development and park improvements in the following manner;

1. Park District operations and maintenance: calculated by adding 1% (plus the percentage designated by the County for new construction) to the 2014 tax revenue.
2. Acquisition, development, and park improvements ("lid lift" funds): calculated by subtracting the amount for Park District operations and maintenance from the total amount budgeted for 2015 tax revenues (\$0 is available in 2015 for lid lift funds); and

WHEREAS the rationale for determining the amount of tax revenues available for Park District basic operations and maintenance is based on Washington State law under which metropolitan park districts are entitled to a one percent increase over the highest lawful levy amount (or a percentage of increase based on inflation as specified by the Implicit Price Deflator, IPD, whichever is lower); and

WHEREAS this is the amount the Park District would be entitled to each year for operations and maintenance if the levy lid lift had not increased the maximum allowed in tax revenues to \$.75 per \$1000 of assessed value in order to create additional revenues for the acquisition, development and improvement of park land, and

WHEREAS, because the County has projected a 9.19% increase in assessed property values for 2015, an increase in Park District 2015 property tax revenue is anticipated while maintaining the levy rate at \$.075 per \$1000 of assessed value; and

WHEREAS metropolitan park districts are also entitled by Washington State law to additional tax revenues 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; and

WHEREAS in setting the levy amount it is recommended by the County Assessor's Office that an additional amount be added to the base budget for tax revenues the District is entitled to receive but which may be unknown at this time, such as new construction, property improvements, increased property values, state utility tax assessments, refunds, etc.; and

WHEREAS the District serves a population of more than 10,000.00 on Bainbridge Island,

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, as follows:

1. That for the purpose of providing in 2015 for the cost of administering and maintaining various park and recreation programs, including but not limited to the operation and maintenance of all park and recreation facilities owned, leased, or operated by the District, and for the purpose of acquiring, developing, and improving park properties in accordance with Resolution 2008-17, the District shall levy regular property taxes as outlined below for collection in the 2015 tax year.

a. Previous year actual levy	3,924,294
b. 9.17416 percent increase over actual levy amount from previous year 2014	360,021
c. Estimated amount for new construction (subject to change based on County calculatons)	30,826
d. Tax refund as specified by County Assessor's Office	10,863
e. Up to this amount for additional tax revenues the District may be entitled to receive, but which are unknown at this time, related to new construction, state utility tax assessments, etc.	<u>60,000</u>
Total Amount for Levy Certification	\$4,386,004
2. That such levy shall be used immediately through an incurring of indebtedness against the District by the issuance of warrants drawn on its general fund.
3. That the Chair of the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District be authorized to sign on behalf of the District, the Levy Certification hereto attached as Exhibit "A" authorizing and directing the County Assessor to levy regular taxes as outlined above for collection in 2015 for operation and maintenance costs in the year 2015, and costs related to the acquisition, development, and improvement of park properties in accordance with Resolution 2008-17.

PASSED by the Board of Commissioners of the Bainbridge Island Metropolitan Park & Recreation District, Kitsap County, Washington, at a regular meeting thereof held this 6th day of November, 2014.

BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT

BY: 
Jay C. Kinney

BY: 
Lee Cross

BY: _____
Kirk B. Robinson

BY: 
John Thomas Swolgaard

ATTEST: 
Kenneth R. DeWitt - Secretary

Levy Certification

EXHIBIT A

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, Jay C. Kinney,
(Name)

Board Chair, for Bainbridge Island Metropolitan Park & Recreation District, do hereby certify to
(Title) (District Name)

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

of said district requests that the following levy amounts be collected in 2015 as provided in the district's
(Year of Collection)

budget, which was adopted following a public hearing held on 11/06/14:
(Date of Public Hearing)

Regular Levy: \$4,386,004.00
(State the total dollar amount to be levied)

Excess Levy: _____
(State the total dollar amount to be levied)

Refund Levy: \$10,863.00
(State the total dollar amount to be levied)

Signature: 

Date: 11/06/14

For tax assistance, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 570-5900. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.