

**BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT**

**RESOLUTION 2018-14**

**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 2019 FOR OPERATION AND MAINTENANCE COSTS IN THE YEAR 2019, 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 2019; and

**WHEREAS** the District's actual levy amount for 2018 is \$5,319,764.00 even though it was anticipated to be \$5,378,735.00 in Resolution 2017-20 adopted on November 16, 2017; 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, improvement and operation of park properties as specified in Resolution 2008-17; and

**WHEREAS** the 2019 General Fund Budget breaks out the amount of tax revenues available for Park District operations and maintenance, and the amount of tax revenues available in lid lift funds for acquisition, development and park improvements; 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, improvement and operation of park land, and

**WHEREAS**, because the County has projected an increase in assessed property values for 2019, an increase in Park District 2019 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 2019 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 in the amount of \$5,485,252.00 as outlined below for collection in the 2019 tax year.

- a. Previous year 2018 actual levy 5,319,764.00
- b. 0.65344% increase over the previous year 2018 actual levy 34,760.00

Note: 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.

- c. 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, and other items as indicated in the note above. 130,728.00

**Total Levy Amount \$5,485,252.00**

- 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 2019 for operation and maintenance costs in the year 2019, 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 15th day of November, 2018.

**BAINBRIDGE ISLAND METROPOLITAN PARK & RECREATION DISTRICT**

BY: Jay Kinney  
Jay C. Kinney

BY: Lee Cross  
Lee Cross

BY: \_\_\_\_\_  
Michael Pollock

BY: Kenneth R. DeWitt  
Kenneth R. DeWitt

ATTEST: John Thomas Swolgaard



# 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, 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 2019 as provided in the district's  
(Year of Collection)

budget, which was adopted following a public hearing held on 11/15/18;  
(Date of Public Hearing)

Regular Levy: \$5,485,252  
(State the total dollar amount to be levied)

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

Refund Levy: \$3,986.00  
(State the total dollar amount to be levied)

Signature: Jay Kinney

Date: 11/15/18

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.