



Office of Administrative Services

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Director

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Risk Manager

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Purchasing Manager

Memorandum to: Special Purpose and other Taxing Districts

From: Claire J. Hauge, OFM Director

Date: September 3, 2014

Subject: Expenditure & Revenue Estimates and Levy Certification - 2015

The Washington Department of Revenue reviews the levy calculations in each County Assessor's office for compliance with the law. In some instances, they are finding resolutions or ordinances passed by taxing districts do not comply with the requirements found in statute. They have also found that some districts are not submitting their budgets to County Commissioners. In an effort to assist taxing districts with these requirements, standardized forms have been developed for your use.

(1) Resolution/Ordinance to Increase Property Tax Levy

RCW 84.55.120 requires all taxing districts to adopt a resolution or ordinance in order to realize any increase in regular property tax other than increases due to new construction, improvements to property, increased value of state-assessed property, annexations or refunds. The Washington State Department of Revenue has created a form for use when requesting such an increase in your regular property tax levy.

State law requires certain information be included in the resolution or ordinance. Specifically, the resolution or ordinance must state the dollar amount of the increase and the percentage increase over the prior property tax levy. Resolutions or ordinances that do not comply with state law could result in your district receiving an incorrect amount of property tax.

The enclosed form has been provided by the Department of Revenue and is intended to ensure that your resolution or ordinance complies with the provisions of RCW 84.55.120. Once completed, please return the form to our office. This document is also available on our website as a "fillable form". See: <http://www.co.cowlitz.wa.us/index.aspx?NID=1558>

(2) Budget Certification

RCW 84.52.020 requires taxing districts to certify to the county legislative authority the amount to be raised through property taxation for your district. This certification is to be made each year on or before November 30 to the Board of County Commissioners. The Cowlitz County Office of Financial Management compiles all district budgets, prepares them in accordance with requirements of the Clerk of the Board and submits them as to the Board of Commissioners on your behalf.

In order to allow time to compile and submit these documents to the Board of Commissioners, your **budgets and certifications should be submitted to the Cowlitz County Office of Financial Management no later than November 28, 2014**. The amount certified should include the total amount the district intends to levy, including amounts for new construction, improvements to property and so forth.

The enclosed forms may be used to certify your levy amount to the Board of County Commissioners. When using this form, the provisions of RCW 84.52.020 will be met. This form is also available on our website as a “fillable form”. See: <http://www.co.cowlitz.wa.us/index.aspx?NID=1558>

(3) Budget Worksheets

The budget worksheets, entitled “Anticipated Expenditures” and “Anticipated Revenues,” include columns in which to enter data for 2015. Please enter your expenditure requests and anticipated revenues in the column for 2015 using whole numbers (no decimal) and obtain appropriate signatures on the signature pages.

(4) Contact Information

In order to ensure documents and communications reach you in a timely and accurate manner, please update your contact information using the enclosed form and submit with you budget and levy materials.

Submissions

Once the Budget Worksheets, Levy Certification, Ordinance/Resolution, Contact Information and Signature Page are complete, please submit the documents to:

Cowlitz County, Office of Financial Management
Attn: Katrina Harris, Budget Analyst
County Administration Building, Room 308
207 N. 4th Avenue
Kelso, Washington 98626

The Office of Financial Management will submit your materials to the Board of Commissioners, and distribute copies to the County Assessor and County Auditor.

Questions?

If you have any questions about the enclosed materials, please do not hesitate to contact us:

Katrina Harris (360) 577-3065 extension 9-2786; or
harrisk@co.cowlitz.wa.us