

**AGENDA**

**Special Meeting  
Pierce County Library System Board of Trustees  
November 28, 2018  
3:00 pm**

**3005 112<sup>th</sup> Street E  
Tacoma WA 98446  
Board Room**

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|         |         |  |               |
|---------|---------|--|---------------|
| 3:00 pm | 02 min. | <b>Call to Order:</b> Robert Allen, Chair  |               |
| 3:02 pm | 02 min. | <b>Roll Call:</b> Robert Allen, Chair  |               |
| 3:04 pm | 05 min. | <b>Public Comment:</b> This is time set aside for members of the public to speak to the Board of Trustees. Unless the item you wish to discuss is of an emergency nature, the Board ordinarily takes matters under advisement before taking action. Please sign up at the time of the meeting to speak during the public Comment period, and limit your comments to three minutes. |               |
| 3:09 pm | 05 min. | <b>New Business</b><br>1. 2019 Budget and Work Plan, Melinda Chesbro and Cliff Jo<br><i>a. Resolution 2018-10: To Request Highest Lawful Levy and Levy Certification</i>   | <b>ACTION</b> |
| 3:14 pm |         | <b>Adjournment</b>   |               |

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# MEMO



Date: November 19, 2018

To: Chair Rob Allen and Members of the Board of Trustees

From: Clifford Jo, Finance & Business Director

Subject: 2019 Budget Resolutions/Certificates

At the time of the November 14, 2018 regular Board meeting, the election outcome on Proposition 1 was too close to call and therefore no actions were taken on resolutions and certificates. Because a “too close to call” result at the time of the regularly scheduled Board meeting was a possibility, we scheduled a brief special meeting on November 28, 2018, should the Board need to wait to take action until after the election results were certified on November 27, 2018.

Trustee attendance may be in person or via conference call. The only topic on the agenda is the 2019 Budget and Work Plan, with actions required to approve *Resolution 2018-10: To Request Highest Lawful Levy and Levy Certifications* based on the election outcome.

In your packet are resolutions based on a Restored 50¢ levy (Proposition 1 approved) and a Regular 101% levy (Proposition 1 rejected). Based on results of the final vote count on November 26, and certified on November 27, you will take action on the appropriate resolution and certificate.

The December budget packet will include the final budget based on Board action, and include updates to cash and cash projections.

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# MEMO



Date: November 15, 2018

To: Chair Rob Allen and Members of the Board of Trustees

From: Clifford Jo, Finance & Business Director

Subject: 2019 Levy Resolution and Levy Certificate—**RESTORED 50¢ LEVY**

Attached are the standard two documents that the Board must pass in November, to set the property tax levy for the following fiscal year's property tax revenues.

1. Resolution Requesting Highest Lawful Levy: This sets the tax base to 50 cents per \$1,000 of assessed value, which voters approved Proposition 1 on November 6, 2018.
2. Levy Certification: This sets total property tax revenues, and is limited to 50 cents per \$1,000 district assessed property values (see line J on the levy calculation page, very bottom number at right).

They need to be passed in this order. These documents must be filed with Pierce County by November 30.

**ACTION:** Move to approve Resolution 2018-10 as presented: That an increase in the regular property tax levy be the amount of \$9,176,103.46, which is a percentage increase of 30.532 percent from the previous year of 2018.

**ACTION:** Move to approve the Levy Certification as presented: That the Regular Levy amount of \$39,230,013.94 be collected.

**RESOLUTION NO. 2018-10**

**A RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT  
REQUESTING HIGHEST LAWFUL LEVY**

**WHEREAS**, the **Board of Trustees** of **PIERCE COUNTY RURAL LIBRARY DISTRICT (Library)** has met and considered its budget for the calendar year **2019**; and,

**WHEREAS**, the district's actual levy amount from previous year (**2018**) was **\$30,053,910.48**; and,

**WHEREAS**, the population of the Library District is **MORE THAN 10,000**; and,

**WHEREAS**, on November 6, 2018, voters approved Proposition No. 1, to authorize the Library District to restore its regular property tax levy rate to its fully-authorized level of \$0.50 per \$1,000 of assessed valuation for collection in 2019 to provide stable funding to maintain library services; and now, therefore,

**BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT THAT:**

An **increase** in the regular property tax levy be the amount of **\$9,176,103.46**, which is a percentage increase of **30.532** percent from the previous year of **2018**.

**PASSED AND APPROVED THIS 28TH DAY OF NOVEMBER, 2018.**

**BOARD OF TRUSTEES, PIERCE COUNTY RURAL LIBRARY DISTRICT**

Robert Allen, Chair \_\_\_\_\_

Daren Jones, Vice-chair \_\_\_\_\_

Donna Albers, Member \_\_\_\_\_

Monica Butler, Member \_\_\_\_\_

Pat Jenkins, Member \_\_\_\_\_



# 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, Robert Allen,  
(Name)

Chair, Board of Trustees, for Pierce County Rural Library, do hereby certify to  
(Title) (District Name)

the Pierce County legislative authority that the Board of Trustees  
(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 Nov 28, 2018:  
(Date of Public Hearing)

Regular Levy: 39,230,013.94  
(State the total dollar amount to be levied)

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

Refund Levy: \_\_\_\_\_  
(State the total dollar amount to be levied)

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

For tax assistance or to request this document in an alternate format, visit <http://dor.wa.gov/content/taxes/property/default.aspx> or call (360) 534-1400. Teletype (TTY) users may call (360) 705-6718.

REV 64 0100e (w) (10/12/10)



**Pierce County**

**Mike Lonergan, Assessor-Treasurer**

2401 South 35th Street  
Tacoma, WA 98409-7498  
(253) 798-6111 FAX (253) 798-3142  
ATLAS (253) 798-3333  
www.piercecountywa.org/atr

**TAX LEVY LIMIT 2018 FOR 2019**

**RURAL LIBRARY**

**> 10,000**

**REGULAR TAX LEVY LIMIT:**

**2017**

|  |                      |
|--|----------------------|
| A. <u>Highest regular tax which could have been lawfully levied beginning with the 1985 levy</u> [refund levy not included] times limit factor (as defined in RCW 84.55.005).  | 30,053,910.48        |
|  | 1.01                 |
|  | 30,354,449.58        |
| 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). | 1,385,026,983        |
|  | 0.429450000000       |
|  | 594,799.84           |
| C. Current year's state assessed property value in original district if annexed less last year's state assessed property value. The remainder to be multiplied by last year's regular levy rate (or the rate that should have been levied).  | 896,621,509          |
|  | 821,851,464          |
|  | 74,770,045.00        |
|  | 0.429450000000       |
|  | 32,110.00            |
| <b>D. REGULAR PROPERTY TAX LIMIT (A + B + C)</b>   | <b>30,981,359.42</b> |

**ADDITIONAL LEVY LIMIT DUE TO ANNEXATIONS:**

|  |                      |
|--|----------------------|
| E. To find 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. | 30,981,359.42        |
|  | 78,460,027,883       |
|  | 0.394868065363       |
| F. Annexed area's current assessed value including new construction and improvements times rate found in E above.  | 0.00                 |
|  | 0.394868065363       |
|  | 0.00                 |
| <b>G. NEW LEVY LIMIT FOR ANNEXATION (D + F)</b>  | <b>30,981,359.42</b> |

**LEVY FOR REFUNDS:**

|   |                      |
|---|----------------------|
| H. RCW 84.55.070 provides that the levy limit will not apply to the levy for taxes refunded or to be refunded pursuant to Chapters 84.68 or 84.69 RCW. (D or G + refund if any) | 30,981,359.42        |
|   | 126,462.53           |
|   | 31,107,821.95        |
| <b>I. TOTAL ALLOWABLE LEVY AS CONTROLLED BY THE LEVY LIMIT (D,G,or H)</b>   | <b>31,107,821.95</b> |
| J. Amount of levy under statutory rate limitation.  | 78,460,027,883       |
|   | 0.500000000000       |
|   | <b>39,230,013.94</b> |

**K. LESSER OF I OR J**

**31,107,821.95**

0.396479873737

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# MEMO



Date: November 15, 2018

To: Chair Rob Allen and Members of the Board of Trustees

From: Clifford Jo, Finance & Business Director

Subject: 2019 Levy Resolution and Levy Certificate—**REGULAR 101 LEVY**

Attached are the standard two documents that the Board must pass in November, to set the property tax levy for the following fiscal year's property tax revenues.

1. Resolution Requesting Highest Lawful Levy: This sets the "101" calculation, and the tax base from which current and future lawful levies are established. It is inclusive of new construction, state assessed property, annexations, and refunds. It's an increase to the base tax that we are allowed.
2. Levy Certification: This sets total property tax revenues, and is limited to 50 cents per \$1,000 district assessed property values (see line K on the levy calculation page, very bottom number at right).

They need to be passed in this order. These documents must be filed with Pierce County by November 30.

**ACTION:** Move to approve Resolution 2018-10 as presented: That an increase in the regular property tax levy be the amount of \$1,053,911.47, which is a percentage increase of 3.507 percent from the previous year of 2018.

**ACTION:** Move to approve the Levy Certification as presented: That the Regular Levy amount of \$31,107,821.95 be collected.

**RESOLUTION NO. 2018-10**

**A RESOLUTION OF THE BOARD OF TRUSTEES  
OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT  
REQUESTING HIGHEST LAWFUL LEVY**

**WHEREAS**, the **Board of Trustees** of **PIERCE COUNTY RURAL LIBRARY DISTRICT (Library)** has met and considered its budget for the calendar year **2019**; and,

**WHEREAS**, the district's actual levy amount from previous year (**2018**) was **\$30,053,910.48**; and,

**WHEREAS**, the population of the Library District is **MORE THAN 10,000**; and,

**WHEREAS**, Washington State law limits property tax collection to the lesser of either (1) the sum of regular property tax limit increases, additions due to new construction and improvements, the value of state assessed property, annexations, and refunds, or (2) 50 cents per \$1,000 of the Library district's assessed property value; and,

**WHEREAS**, Washington State law limits the percent increase to the highest regular tax which could be levied lawfully to be the lesser of 1% or the Implicit Price Deflator (IPD), which was recorded at **2.169%**; and,

**WHEREAS**, the Board of Trustees, after duly considering all relevant evidence and testimony presented, determined that the Library requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property, any increase in the value of state-assessed property, any annexations that have occurred, and refunds made; and now, therefore,

**BE IT RESOLVED BY THE BOARD OF TRUSTEES OF THE PIERCE COUNTY RURAL LIBRARY DISTRICT THAT:**

An **increase** in the regular property tax levy be the amount of **\$1,053,911.47**, which is a percentage increase of **3.507** percent from the previous year of **2018**.

**PASSED AND APPROVED THIS 28TH DAY OF NOVEMBER, 2018.**

**BOARD OF TRUSTEES, PIERCE COUNTY RURAL LIBRARY DISTRICT**

Robert Allen, Chair \_\_\_\_\_

Daren Jones, Vice-chair \_\_\_\_\_

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In accordance with RCW 84.52.020, I, Robert Allen,  
(Name)

Chair, Board of Trustees, for Pierce County Rural Library, do hereby certify to  
(Title) (District Name)

the Pierce County legislative authority that the Board of Trustees  
(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 Nov 28, 2018:  
(Date of Public Hearing)

Regular Levy: 31,107,821,95  
(State the total dollar amount to be levied)

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

Refund Levy: \_\_\_\_\_  
(State the total dollar amount to be levied)

Signature: \_\_\_\_\_

Date: \_\_\_\_\_

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