

LEVY LIMITATIONS WORKSHEET

TAXING DISTRICT **Whatcom County EMS - 3rd of 6 years** 2024 Levy for **2025** Taxes

Instructions for electronic version of form - Fill in highlighted cells all other self populate.

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

Year	2023	\$15,811,940.85	x	101.000%	=	\$15,970,060.26
		Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%		

B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities 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).

\$626,739,252	x	0.220162531987	÷	\$1,000	=	\$137,984.50
A.V.		Last Year's Levy Rate				

C. Tax increment finance area increment AV increase (RCW 84.55.010(1)(e)) (value included in B & D cannot be included in C)

	x	0.220162531987	÷	\$1,000	=	\$0.00
A.V.		Last Year's Levy Rate				

D. Current year's state assessed property value 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).

\$0	-	\$818,717,474	=	\$ (818,717,474.00)		
Current Year's A.V.		Previous Year's A.V.		Remainder		
0	x	0.220162531987	÷	\$1,000	=	0
Remainder from Line D		Last Year's Levy Rate				

E. Regular property tax limit: A+B+C+D = \$16,108,044.76

Parts F through H are used in calculating the additional levy limit due to annexation.

F. To find the rate to be used in G, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area.

\$16,108,044.76	÷	\$61,488,055,427	x	\$1,000	=	0.261970307048
Total in Line E		Assessed Value Less Annexed AV				

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

	x	0.261970307048	÷	\$1,000	=	0
Annexed Area's A.V.		Rate in Line F				

H. Regular property tax limit including annexation E+G = \$16,108,044.76

I. Statutory maximum calculation

Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library, or has a firefighters pension fund.

0.295000000000	-		-		+		0.295000000000
District base levy rate		Fire or RFA Rate		Library Rate		Firefighter Pension Fund	Statutory Rate Limit
\$61,488,055,427	x	0.295000000000	÷	\$1,000	=	\$18,138,976.35	Statutory Amount
A.V. of District		Statutory Rate Limit					

J. Highest lawful Levy For This Tax Year (Lesser of H and I) = \$16,108,044.76

K. New highest lawful levy since 1985 (Lesser of I & H minus C, unless A (before limit factor increase) is greater than I or H minus C, then A before the limit factor increase) = \$16,108,044.76

L. Tax Base For Excess Levies

- Regular levy taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy) \$61,488,055,427
- Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value.
- Plus Timber Assessed Value (TAV)
- Tax base for excess and voted bond levies (1-2+3) \$61,488,055,427

Excess Levy Rate Computation - Excess levy amount divided by the assessed value in Line L4 above.

	÷	\$61,488,055,427	x	\$1,000	=	0.000000000000
Levy Amount		A.V. from Line L4 above				

Bond Levy Rate Computation - Bond levy amount divided by the assessed value in Line L4 above.

	÷	\$61,488,055,427	x	\$1,000	=	0.000000000000
Levy Amount		A.V. from Line L4 above				

TAXING DISTRICT

Whatcom County EMS - 3rd of 6 years

2024

Levy For

2025

Taxes

Population:

☐ Less than 10,000
 ☒ 10,000 or more

Was a resolution/ordinance adopted authorizing an increase over the previous year's levy?

☒ Yes☐ No

Was a second resolution/ordinance adopted authorizing an increase over the IPD?

☐ Yes☐ No☐ N/A

If so, what was the percentage increase?

0.000000000000%

Calculated % Increase

0.000000000000%

A. Previous year's actual levy adjusted by the increases as stated in ordinance or resolution (RCW 84.55.120).

Year	2023	\$13,394,872.76	+	0.00	=	\$13,394,872.76
		Previous Year's Actual Levy		Plus Resolution Increase Amount		

Year	2023	\$13,394,872.76	×	0.000000000000%	=	\$13,394,872.76
		Previous Year's Actual Levy		Resolution Percentage of Increase		

B. Amount for new construction, improvements, & certain green energy (Line B page 1)

= \$137,984.50

C. Amount for increment value increase (Line C page 1)

= \$0.00

D. Amount for increase in value of state-assessed property (Line D, page 1)

= 0

E. Amount for increase in annexation (Line G, page 1)

= 0

F. Total levy amount authorized, including the annexation Lesser of A+(B+C+D+E)

= \$13,532,857.26

G. Total levy amount authorized by resolution (F) plus amount refunded or to be refunded (RCW 84.55.070).

\$13,532,857.26	+	\$63,899.39	=	\$13,596,756.65
Total from Line F		Amount to be Refunded		Amount allowable per

H. Total amount certified by county legislative authority or taxing district as applicable.

(RCW 84.52.020 and RCW 84.52.070) =

I. Levy limit from line H on page 1, plus amount refunded or to be refunded (RCW 84.55.070).

\$16,108,044.76	+	\$63,899.39	=	\$16,171,944.15
Line H, Page 1		Amount to be Refunded		Total

J. Amount of taxes recovered due to a settlement of highly valued disputed property (RCW 84.52.018).

\$13,596,756.65	-		=	\$13,596,756.65
Lesser of G, H, or I		Amount Held in Abeyance		Total

K. Statutory limit from line I on page 1 (dollar amount, not the rate)

= \$18,138,976.35

L. Lesser of J & K

\$13,596,756.65

M. Levy Corrections Year of Error:

1. Minus amount over levied (if applicable)

2. Plus amount under levied (if applicable)

N. Total: L +/- M

\$13,596,756.65

O. Regular Levy Rate Computation Without Levy Error Correction

Use this rate in next year's levy calculations unless it's changed due to levy error, other limitation, or there's a road levy shift.

\$13,596,756.65	÷	\$61,488,055,427	×	\$1,000	=	0.221128421700
Lesser of K and L		Amount on line L1 on page 1				rate w/o error correction

P. Regular Levy Rate Computation: Lesser of K and N divided by the assessed value in line L1 on page 1.

Use this rate for the current year's tax roll unless it is changed due to another levy limitation such as the \$5.90 limit.

\$13,596,756.65	÷	\$61,488,055,427	×	\$1,000	=	0.221128421700
Lesser of K & N		Amount on line L1 on page 1				rate before aggregate check

Q. Road Levy Shift Rate Computation - (Do not enter a shift amount in both shift fields.)

R. OR

Amount shifted TO this taxing district

Amount shifted FROM this taxing district

\$13,596,756.65	÷	\$61,488,055,427	×	\$1,000	=	0.221128421700
Post Shift Levy Amount		Amount on line L1 on page 1				Post Shift Levy Rate