PEND OREILLE COUNTY
NEWPORT, WASHINGTON

RESOLUTION NO. 2016 - 36

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF PEND OREILLE COUNTY MAKING A DECLARATION OF SUBSTANTIAL NEED FOR PURPOSES OF SETTING THE LIMIT FACTOR FOR THE ROAD FUND PROPERTY TAX LEVY FOR 2017

WHEREAS, RCW 84.55.010 provides that a taxing jurisdiction may levy taxes in an amount no more than the limit factor multiplied by the highest levy of the most recent three years plus additional amounts resulting from the addition of new construction; newly constructed wind turbines, solar, biomass, and geothermal facilities that generate electricity; improvements to property; and, any increase in the value of state-assessed property; and

WHEREAS, under RCW 84.55.005(2)(c), the limit factor for a taxing jurisdiction with a population of 10,000 or over is the lesser of 101 percent or 100 percent plus inflation; and

WHEREAS, RCW 84.55.005(1) defines 'inflation' as the percentage change in the implicit price deflator for personal consumption expenditures for the United States as published for the most recent 12-month period by the Bureau of Economic Analysis of the federal Department of Commerce by September 25th of the year before the taxes are payable; and

WHEREAS, "inflation" for September 2016 is 0.953 percent, meaning the taxes levied in Pend Oreille County in 2016 for collection in 2017 will be less than 101 percent, except for the amounts resulting from new construction; newly constructed wind turbines, solar, biomass, and geothermal facilities that generate electricity; improvements to property; and any increase in the value of state-assessed property; and

WHEREAS, RCW 84.55.0101 provides for the use of a limit factor of one hundred one percent or less with a finding of substantial need by two out of three Commissioners; and

WHEREAS, the Board of County Commissioners has determined that, due to costs for county roads and regulation requirements for public safety, there may be insufficient funding for access to needed federal and state grants and for unexpected obligations to respond to emergencies; and

WHEREAS, the Board of County Commissioners has requested cuts to the 2017 preliminary budget; and

WHEREAS, the Board of County Commissioners, after duly considering relevant evidence and factors, has determined that, in order to meet the expected expenses and obligations for public safety, and to protect future levy capacity, there is substantial need to increase the County Road Fund property tax limit factor above the rate of inflation.

NOW, THEREFORE, IT IS HEREBY RESOLVED by the Board of Commissioners of Pend Oreille County that a finding is made of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor of 101 percent for the County Road Fund levy for the tax year of 2017.

ADOPTED this 29th day of November, 2016.

BOARD OF COUNTY COMMISSIONERS

Mike Manus, Chair

Karen Skoog, Vice-Chair

Stephen Kiss, Member

ATTEST:

Rhonda Cary, Clerk of the Board

APPROVED AS TO FORM:

Dolly Hunt, Prosecuting Attorney