

RESOLUTION NO. 37 - 2015

**A RESOLUTION OF THE SAN JUAN COUNTY COUNCIL MAKING A DECLARATION OF  
SUBSTANTIAL NEED FOR PURPOSES OF SETTING THE LIMIT FACTOR FOR THE  
PROPERTY TAX LEVY FOR COUNTY CURRENT FOR 2016**

**BACKGROUND**

A. 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 new construction and improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities that generate electricity; and any increase in the value of state-assessed property.

B. 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.

C. 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 in September of the year before the taxes are payable.

D. "Inflation" for July 2015 is .251 percent and the limit factor is 100.251 percent, meaning the taxes levied for San Juan County Roads in 2015 for collection in 2016 will be less than 101 percent, except for the amounts resulting from new construction and improvements to property, newly constructed wind turbines, solar, biomass, and geothermal facilities that generate electricity; and any increase in the value of state-assessed property.

E. RCW 84.55.0101 provides for use of a limit factor of 101 percent or less with a finding of substantial need by two-thirds of the members when the board consists of four members or less.

F. Costs for services funded by the Current Expense Levy continue to increase despite overall national or state inflation indicators.

G. In order to discharge the expected expenses and obligations of the County, including public safety and the preservation of basic services, there is substantial need to set the levy limit at 1%.

**NOW, THEREFORE, BE IT RESOLVED** by the County Council of San Juan County, state of Washington, as follows:

1. 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 property tax levy for 2016.

ADOPTED this 10<sup>TH</sup> day of NOVEMBER 2015.

ATTEST: Clerk of the Council

**COUNTY COUNCIL  
SAN JUAN COUNTY, WASHINGTON**

Ingrid Gabriel      11.10.2015  
Ingrid Gabriel, Clerk      Date

Bob Jarman  
Bob Jarman, Chair  
District 1

REVIEWED BY COUNTY MANAGER

Michael J. Thomas      11/5/15  
Michael J. Thomas      Date

Jamie Stephens  
Jamie Stephens, Vice-Chair  
District 3

RANDALL K. GAYLORD  
APPROVED AS TO FORM ONLY

By: RK Gaylord      11/3/15  
Date

Rick Hughes  
Rick Hughes, Member  
District 2