

RESOLUTION NO. 39 - 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 ROADS 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 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. Unit costs for building, maintaining and preserving San Juan County roads continue to increase despite overall national or state inflation indicators.

G. Reductions in funding would jeopardize core operations, services, and debt financing of the San Juan County Road Department.

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

Section 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 10TH 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