

**RESOLUTION NO. 15- 41**

**A RESOLUTION OF THE BOARD OF COMMISSIONERS OF ASOTIN COUNTY ROAD DISTRICT MAKING A DECLARATION OF SUBSTANTIAL NEED FOR PURPOSES OF SETTING THE LIMIT FACTOR FOR THE PROPERTY TAX LEVY FOR 2016**

**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 new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state assessed utility property; and

**WHEREAS**, under RCW 84.55.002(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 84.55.055(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; and

**WHEREAS**, "inflation" for September 2015 is 0.251 percent, meaning the taxes levied in Asotin County in 2015 for collection in 2016 will decrease except for the amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state assessed utility property; and

**WHEREAS**, RCW 84.55.0101 provides for use of a limit factor of 101 percent or less with a finding of substantial need by two out of three Commissioners; and

**WHEREAS**, capital expenditures are substantially larger due to construction of the Fleshman Way Interchange, and delays in intergovernmental revenue from Washington State are anticipated, and the cost of materials has increased; and

**WHEREAS**, these funds would be used for construction, street maintenance, including grading, snow/ice removal, patching, cleaning, pavement marking, traffic control, and other work essential to public safety; and

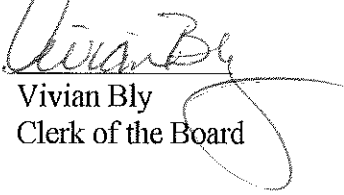
**WHEREAS**, the Board of County Commissioners, after duly considering relevant evidence and factors, has determined that, in order to meet the expected expenses and obligations of the County, there is substantial need to set the levy limit at 1 %.

**NOW, THEREFORE, THE BOARD OF COMMISSIONERS OF ASOTIN COUNTY ROAD DISTRICT DOES RESOLVE AS FOLLOWS:**

**Section1.** A finding of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor of 101 percent or less for the property tax levy for 2016.

ADOPTED this 21<sup>st</sup> day of December, 2015.

ATTEST:

  
Vivian Bly  
Clerk of the Board

BOARD OF COUNTY COMMISSIONERS

  
Jim Jeffords, Commissioner Chair

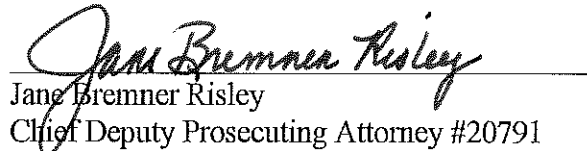
  
Brian Shinn, Commissioner, Vice Chair

  
Jim Fuller, Commissioner

APPROVED AS TO FORM

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Benjamin Nichols  
Prosecuting Attorney #23006

or

  
Jane Bremner Risley  
Chief Deputy Prosecuting Attorney #20791