

**BEFORE THE BOARD OF COUNTY COMMISSIONERS
PACIFIC COUNTY, WASHINGTON**

RESOLUTION NO. 2020-045

**IN THE MATTER OF DECLARING A SUBSTANTIAL NEED FOR PURPOSES OF
SETTING THE LIMIT FACTOR FOR THE PROPERTY TAX LEVY FOR 2021**

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 84.55.005(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 in September of the year before the taxes are payable; and

WHEREAS, “inflation” for July 2020 is 0.602 percent and the limit factor is 100.602 percent, meaning the taxes levied in Pacific County in 2020 for collection in 2021 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-thirds of the members when the board consists of four members or less, or a majority plus one approval of the board when the board consists of more than four members; and

WHEREAS, Pacific County has experienced a decline in anticipated 2020 revenues; and

WHEREAS, revenues for 2021 are projected to decline even further, jeopardizing the County’s core public services; and

WHEREAS, the Board of County Commissioners of Pacific County and Pacific County Road District has determined that due to the decline in revenues, and the need to continue to provide core public services, there is a substantial need to set the levy limit at 101% to ensure adequate funding for the 2021 budget; now, therefore

IT IS HEREBY RESOLVED by the Board of Pacific County Commissioners that a finding is made of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor of 101% for the property tax levy for 2021.


PASSED by the following vote this 8th day of December, 2020 by the Board of Pacific County Commissioners meeting in regular session at South Bend, Washington, then signed by its membership and attested to by its Clerk in authorization of such passage:

3 YEA; 0 NAY; 0 ABSTAIN; and 0 ABSENT.

BOARD OF COUNTY COMMISSIONERS
PACIFIC COUNTY, WASHINGTON



Frank Wolfe, Chair

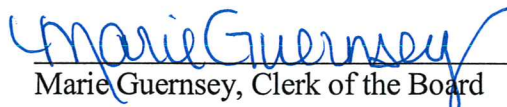


Lisa Olsen, Commissioner



Mike Runyon, Commissioner

ATTEST:



Marie Guernsey, Clerk of the Board