

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

**RESOLUTION NO. 2020-048**

**IN THE MATTER OF AUTHORIZING A SHIFT OF FIVE HUNDRED THOUSAND  
DOLLARS (\$500,000.00) FROM THE ROAD FUND LEVY TO THE GENERAL  
(CURRENT EXPENSE) FUND FOR THE FISCAL YEAR 2021 BUDGET**

**WHEREAS**, pursuant to RCW 84.52.043, at the option of the County legislative authority, some of the unused levy capacity of the County Road Fund may be shifted to the County General (Current Expense) Fund, provided that: 1) the rate for the General Fund does not exceed \$2.475 per \$1,000.00 of assessed value, and 2) the total levy rate for both the General Levy and Road Levy within the County does not exceed \$4.05 per \$1,000.00 of assessed value, and 3) no other district has its levy capacity reduced as a result of the shift, and 4) the aggregate of levy rates for all junior and senior taxing districts, other than the State, does not exceed \$5.90 per \$1,000.00 of assessed land value; and

**WHEREAS**, based on preliminary values, the County Assessor has determined that a shift in the amount of five hundred thousand dollars (\$500,000.00) from the Road Levy to the General Levy will not conflict with any provisions set forth in RCW 84.52.043; and

**WHEREAS**, a shift in the amount of \$500,000.00 from the Road Levy to the General Levy will not cause the County to increase the total of the two levies in excess of the statutorily allowed one percent (1.0%) increase; and

**WHEREAS**, a shift in the amount of \$500,000.00 from the Road Levy to the General Levy will not cause the County to exceed \$4.05 per \$1,000.00 of assessed value for the total levy rate for both the General Levy and the Road Levy; and

**WHEREAS**, in the event of calculations made after final values are available would conflict with any provisions set forth in RCW 84.52.043, the County Assessor will reduce the levy shift to an amount that will not cause conflict with any provision set forth in RCW 84.52.043; and


**WHEREAS**, the Board of County Commissioners, after hearing and considering all relevant public comment, has determined that the General Levy requires an increase in property tax revenue from the previous year in order to meet the expected expenses and obligations, in addition to the taxes on the value of new construction and improvements to property and any increase in value of state assessed property, and it is in the best of interest of the taxpayers of Pacific County that the amount authorized for collection in 2021 is increased by \$500,000.00; now, therefore

**IT IS HEREBY RESOLVED** by the Board of Pacific County Commissioners that five hundred thousand dollars (\$500,000.00) be shifted from the Road Levy to the General Levy for collection in 2021.

**PASSED** by the following vote this 8<sup>th</sup> 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.

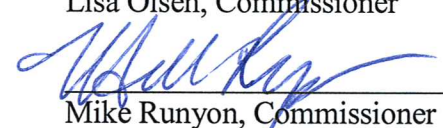
BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WASHINGTON

  
\_\_\_\_\_  
Frank Wolfe, Chair

  
\_\_\_\_\_  
Lisa Olsen, Commissioner

ATTEST:

  
\_\_\_\_\_  
Marie Guernsey, Clerk of the Board

  
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Mike Runyon, Commissioner