

RESOLUTION NO. 38 - 2015

**A RESOLUTION OF THE SAN JUAN COUNTY COUNCIL MAKING A
DECLARATION OF SUBSTANTIAL NEED FOR THE PURPOSES OF SETTING THE
LIMIT FACTOR FOR THE PROPERTY TAX LEVY FOR CONSERVATION
FUTURES 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 0.251 percent and the limit factor is 100.251 percent, meaning the taxes levied for San Juan County Conservation Futures 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 with a finding of substantial need by two-thirds of the members when the board consists of four members or less.
- F. Stewardship and management costs for the San Juan County Conservation Area Fund continue to increase despite overall national or state inflation indicators.
- G. Reductions to revenue would unacceptably cut into the core operations and debt service requirements of the San Juan County conservation program.
- H. A levy at the limit factor will reduce the ability of the San Juan County conservation program to respond to conservation opportunities and to manage the stewardship, care, restoration and maintenance of existing properties.

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.

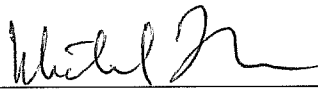
ATTEST: Clerk of the Council

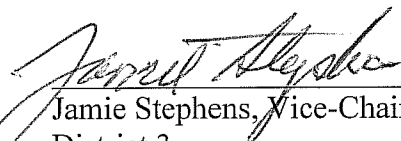
COUNTY COUNCIL
SAN JUAN COUNTY, WASHINGTON


Ingrid Gabriel, Clerk 11.10.2015
Date


Bob Jarman, Chair
District 1

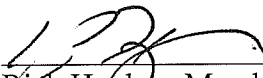
REVIEWED BY COUNTY MANAGER


Michael J. Thomas 11/5/15
Date


Jamie Stephens, Vice-Chair
District 3

RANDALL K. GAYLORD
APPROVED AS TO FORM ONLY

By: 
11/3/15
Date


Rick Hughes, Member
District 2