

5 **RESOLUTION NO. 2017-5**
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8 **A Resolution of the Pierce County Flood Control Zone District Relating to**
9 **the Finances of the Pierce County Flood Control Zone**
10 **District; Authorizing a Property Tax Levy to Implement the**
11 **District's 2018 Budget; Reserving Banked Capacity; and**
12 **Protecting up to \$.25 per \$1,000 of Assessed Value of the**
13 **District's Property Tax Levy from Proration.**
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16 **Whereas**, every year, Pierce County faces threats from flooding, the impacts of
17 which are far-reaching and pose significant threats to public health and safety and
18 economic activities throughout the County; and

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20 **Whereas**, flood control facilities provide vital protection to the regional economy;
21 and

22
23 **Whereas**, one of the most fundamental functions of government is to protect
24 citizens and public and private property from the ravages of natural disasters such as
25 flooding; and

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27 **Whereas**, the District Board of Supervisors, after holding a hearing on October
28 11, 2017, and after duly considering all relevant evidence and the testimony presented,
29 desires to collect by levy on property in the District an amount equal to the actual levy
30 amount from the previous year, plus an increase of one percent, exclusive of the
31 amounts that will be raised from an increase in assessed value due to the items listed in
32 RCW 84.55.010, such as new construction and increases in the value of state-assessed
33 property, in order to implement the 2018 work program in the best interests of the
34 District and to meet the expected expenses and obligations of the District; and

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36 **Whereas**, the Board of the District finds it necessary to protect the District's tax
37 levy from prorating by imposing up to \$0.25 per \$1,000.00 of assessed value of the
38 levy outside of the \$5.90 per \$1,000.00 assessed value limitation under RCW
39 84.52.043(2); **Now, therefore**

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41 **BE IT RESOLVED** by the Board of Supervisors of the Pierce County Flood
42 **Control Zone District as follows:**

1 Section 1. The District's actual levy amount from the previous year was
2 \$8,299,991. An increase in the regular property tax levy is hereby authorized for the
3 levy to be collected in the 2018 tax year. The dollar amount of the increase over the
4 actual levy amount from the previous year shall be \$82,999.91, which is a percentage
5 increase of one percent from the previous year. This increase is exclusive of additional
6 revenue resulting from new construction, improvements to property, newly constructed
7 wind turbines, any increase in the value of state assessed property, and any
8 annexations that have occurred and refunds made.

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10 Section 2. The levy amount for 2018 shall be \$8,382,990.91, which is based
11 on an estimate of the assessed value of the property in the District. If this levy amount,
12 when applied to the County Assessor's final certified assessed value of property in the
13 District, results in tax levy rate that is more or less than \$0.10 per \$1,000 of assessed
14 value, the Chair of the Board of Supervisors may on behalf of the District, after
15 consulting with the District Executive Director, request the County Assessor to increase
16 or decrease such levy amount so that the tax levy rate is equal to \$0.10 per \$1,000 of
17 assessed value of property in the District.

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19 Section 3. As authorized by RCW 84.55.092, the District continues to reserve its
20 "banked capacity" for future regular tax levies of the District.

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22 Section 4. Pursuant to RCW 84.52.815, the Board shall protect the property tax
23 levy of Section 1 of this Resolution from prorationing under RCW 84.52.010 by imposing
24 up to \$0.25 per \$1,000 of assessed value of such tax levy outside of the \$5.90 per
25 \$1,000 of assessed value limitation under RCW 84.52.043, if the taxes raised by such
26 tax levy would otherwise be prorated under RCW 84.52.010.

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28 ADOPTED this 11 day of October, 2017.

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31 ATTEST:

PIERCE COUNTY FLOOD CONTROL
ZONE DISTRICT
Pierce County, Washington

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38 Kate Kennedy
Kate Kennedy, Clerk of the Board

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40 Rick Talbert, Board Chair

Dan Roach
Dan Roach, Vice Chair