

4 **RESOLUTION NO. 2020-9**  
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7 **A Resolution of the Pierce County Flood Control Zone District Relating to  
8 the Finances of the Pierce County Flood Control Zone  
9 District; Making a Declaration of Substantial Need for the  
10 Purpose of Setting the Limit Factor for the District's 2021  
11 Tax Levy.**

12  
13  
14 **Whereas**, RCW 84.55.010 provides that a taxing jurisdiction may levy taxes in an  
15 amount no more than the limit factor multiplied by the highest levy of the most recent  
16 three years plus additional amounts resulting from new construction and improvements  
17 to property, newly constructed wind turbine, solar, biomass and geothermal facilities,  
18 and any increase in the value of state-assessed property; and

19  
20 **Whereas**, under RCW 84.55.005(2)(c), the limit factor for a taxing district with a  
21 population of 10,000 or more shall be the lesser of 101 percent or 100 percent plus  
22 inflation; and

23  
24 **Whereas**, RCW 84.55.005(1) defines "inflation" as the percentage change in the  
25 implicit price deflator for personal consumption expenditures for the United States as  
26 published for the most recent twelve-month period by the Bureau of Economic Analysis  
27 of the federal Department of Commerce by September 25<sup>th</sup> of the year before the taxes  
28 are payable; and

29  
30 **Whereas**, inflation for taxes payable in 2021 is .60152 percent, which means that  
31 the District's 2021 tax levy will decrease, except for the amounts resulting from new  
32 construction and improvements to property, newly constructed wind turbine, solar,  
33 biomass and geothermal facilities, and any increase in the value of state-assessed  
34 property; and

35  
36 **Whereas**, RCW 84.55.0101 provides for use of a limit factor of 101 percent or  
37 less upon a finding of substantial need made by a majority plus one of the legislative  
38 authority of the taxing district; and

39  
40 **Whereas**, every year, Pierce County faces threats from flooding, the impacts of  
41 which are far-reaching and pose significant threats to public health and safety and  
42 economic activities throughout the County; and

43  
44 **Whereas**, flood control facilities provide vital protection to the regional economy;  
45 and

1           **Whereas**, one of the most fundamental functions of government is to protect  
2 citizens and public and private property from the ravages of natural disasters such as  
3 flooding; and

5           **Whereas**, due to the significant cost of flood protection facilities, as provided for  
6 in the District's comprehensive plan, and the long-term adverse impact of using a limit  
7 factor of less than 101 percent, the District Board of Supervisors finds that there is a  
8 substantial need to set the limit factor for the District's 2021 tax levy at 101 percent;

10 Now, therefore

12           BE IT RESOLVED by a majority plus one of the Board of Supervisors of the  
13           Pierce County Flood Control Zone District as follows:

15 Section 1. The limit factor for the tax year 2021 shall be 101 percent.

17  
18 ADOPTED this 14<sup>th</sup> day of October, 2020

21 | ATTEST:

**PIERCE COUNTY FLOOD CONTROL  
ZONE DISTRICT**

27 | Audrey Persons, Clerk of the Board

Dave Morell, Board Chair