

RESOLUTION NO. 2020-9

A Resolution of the Pierce County Flood Control Zone District Relating to the Finances of the Pierce County Flood Control Zone District; Making a Declaration of Substantial Need for the Purpose of Setting the Limit Factor for the District's 2021 Tax Levy.

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 turbine, solar, biomass and geothermal facilities, and any increase in the value of state-assessed property; and

Whereas, under RCW 84.55.005(2)(c), the limit factor for a taxing district with a population of 10,000 or more shall be 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 twelve-month period by the Bureau of Economic Analysis of the federal Department of Commerce by September 25th of the year before the taxes are payable; and

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

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

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

Whereas, flood control facilities provide vital protection to the regional economy; 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
4

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;
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10 **Now, therefore**

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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:**
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15 Section 1. The limit factor for the tax year 2021 shall be 101 percent.
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17 ADOPTED this 14th day of October, 2020
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21 ATTEST:

22 **PIERCE COUNTY FLOOD CONTROL**
23 **ZONE DISTRICT**

24 Pierce County, Washington

25 
26 _____
27 Audrey Persons, Clerk of the Board
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25 
26 _____
27 Dave Morell, Board Chair
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