

6 **RESOLUTION NO. 2021-7**

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9 **A Resolution of the Pierce County Flood Control Zone District Relating to**
10 **the Finances of the Pierce County Flood Control Zone District;**
11 **Authorizing a Property Tax Levy to Implement the District's 2022**
12 **Budget; Reserving Banked Capacity; and Protecting up to \$.25 per**
13 **\$1,000 of Assessed Value of the District's Property Tax Levy from**
14 **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, 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

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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 November
28 10, 2021, and after duly considering all relevant evidence and the testimony presented,
29 desires to increase the allowable levy on property in the District an amount equal to the
30 allowable levy amount from the previous year, plus an increase of one percent,
31 exclusive of the amounts that will be raised from an increase in assessed value due to
32 the items listed in RCW 84.55.010, such as new construction and increases in the value
33 of state-assessed property, in order to implement the 2022 work program in the best
34 interests of the District and to meet the expected expenses and obligations of the
35 District; and

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37 **Whereas**, the Board of the District finds it necessary to protect the District's tax
38 levy from prorationing by imposing up to \$0.25 per \$1,000.00 of assessed value of the
39 levy outside of the \$5.90 per \$1,000.00 assessed value limitation under RCW
40 84.52.043(2); **Now Therefore**,

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

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45 **Section 1.** The District's actual levy amount from the previous year was
46 \$13,785,922. An increase in the regular property tax levy is hereby authorized for the
47 levy to be collected in the 2022 tax year. The dollar amount of the increase over the
48 actual levy amount from the previous year shall be \$2,140,049.66 which is a percentage

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1 increase of fifteen and a half percent from the previous year. This increase is exclusive
2 of additional revenue resulting from new construction, improvements to property, newly
3 constructed wind turbines; solar, biomass, and geothermal facilities; any increase in the
4 value of state assessed property, and any annexations that have occurred and refunds
5 made.

Section 2. The levy amount for 2022 shall be \$15,925,971.66 which is based on an estimate of the assessed value of the property in the District.

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

Section 4. Pursuant to RCW 84.52.816, the Board shall protect the property tax levy of Section 1 of this Resolution from prorationing under RCW 84.52.010 by imposing up to \$0.25 per \$1,000 of assessed value of such tax levy outside of the \$5.90 per \$1,000 of assessed value limitation under RCW 84.52.043, if the taxes raised by such tax levy would otherwise be prorated under RCW 84.52.010.

Section 5. The Board authorizes the District Executive Director to submit the levy certification form to the Pierce County Assessor Treasurer on or before November 30 and to submit an amended levy certification in December to certify the levy amount to be the equivalent of 10 cents per thousand, or \$15,925,971.66 plus new construction improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, and any annexations that have occurred and refunds made, whichever is less.

ADOPTED this 10th day of November, 2021.

ATTEST:

**PIERCE COUNTY FLOOD CONTROL
ZONE DISTRICT**
Pierce County, Washington

Audrey Persons, Clerk of the Board

Dave Morell, Board Chair