## RESOLUTION NO. 88-14

## A RESOLUTION OF THE BOARD OF MASON COUNTY COMMISSIONERS OF SHELTON WASHINGTON, MAKING A DECLARATION OF SUBSTANTIAL NEED FOR PURPOSES OF THE SETTING THE LIMIT FACTOR FOR THE ROAD PROPERTY TAX LEVY FOR THE YEAR 2017.

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 turbines, and any increase in the value of state-assessed property;

WHEREAS, 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;

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 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;

WHEREAS, "inflation" for July 2016 is 0.953 percent and the limit factor is 100.953 percent;

WHEREAS, RCW 84.55.0101 provides for use of a limit factor of 101 percent or less with a finding of substantial need by two-thirds of the members when the board consists of four members or less;

WHEREAS, the Board of Mason County Commissioner finds that due to increased operating costs there is a substantial need to set the levy limit at one hundred one percent.

NOW, THEREFORE, THE BOARD OF MASON COUNTY COMMISSIONERS OF THE ROAD TAXING DISTRICT OF MASON COUNTY WASHINGTON, DOES RESOLVE that 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 Road property tax levy for 2017.

ADOPTED this \_\_\_\_\_\_ day of November 2016.

ATTEST:

Julie Almanzor, Clerk of the Board

APPROVED AS TO FORM:

Tim Whitehead, Chief DPA

BOARD OF COUNTY COMMISSIONERS MASON COUNTY, WASHINGTON

Tim Sheldon, Commissioner

Randy Neatherlin, Commissioner