

# Agenda Summary Report (ASR)

## Franklin County Board of Commissioners

<b>DATE SUBMITTED:</b> 12/04/2020	<b>PREPARED BY:</b> Shirley Jones
<b>Meeting Date Requested:</b> 12/08/2020	<b>PRESENTED BY:</b> Keith Johnson
<b>ITEM:</b> (Select One) <input type="checkbox"/> Consent Agenda <input checked="" type="checkbox"/> Brought Before the Board Time needed: 10 minutes	
<b>SUBJECT:</b> Declaration of Substantial Need for the Purpose of Setting the Limit Factor at 101 Percent for the Property Tax Levy for 2021	
<b>FISCAL IMPACT:</b> Assist in Balancing the 2021 Budget	
<b>BACKGROUND:</b> <ul style="list-style-type: none"><li>• A taxing jurisdiction may levy taxes in an amount no more than the limit factor multiplied by the highest lawful levy of the prior year plus additional amounts resulting from new construction and improvements to property and any increases in the value of state assessed utility property.</li><li>• The limit factor for a taxing jurisdiction with a population of 10,000 or over is the lesser of 100 percent plus inflation or 101 percent.</li><li>• Costs for services funded by the county continue to increase despite overall national or state inflation indicators.</li><li>• In order to meet the expected expenses and obligations of the County, there is a substantial need to set the levy limit at 101 percent.</li></ul>	
<b>RECOMMENDATION:</b> Approval of the resolution.	
<b>COORDINATION:</b> Keith Johnson, County Administrator Peter McEnderfer, Assessor Auditor's Office	
<b>ATTACHMENTS:</b> ASR/Resolution	
<b>HANDLING / ROUTING:</b> (Once document is fully executed it will be imported into Document Manager. Please list <u>name(s)</u> of parties that will need a pdf) County Administration, Assessor, Auditing	

*I certify the above information is accurate and complete.*

\_\_\_\_\_ Keith Johnson, Administrator

**FRANKLIN COUNTY RESOLUTION 2020 - 284**

BEFORE THE BOARD OF COMMISSIONERS  
FRANKLIN COUNTY, WASHINGTON

***A RESOLUTION MAKING A DECLARATION OF SUBSTANTIAL NEED FOR THE PURPOSE OF  
SETTING THE LIMIT FACTOR AT 101 PERCENT FOR THE PROPERT TAX LEVY FOR 2021***

**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 lawful levy of the prior year plus additional amounts resulting from new construction and improvements to property and any increases in the value of state assessed utility property; and

**WHEREAS, under RCW 84.55.002(2)(c)**, the limit factor for a taxing jurisdiction with a population of 10,000 or over is the lesser of 100 percent plus inflation or 101 percent; and

**WHEREAS, RCW 84.55.055(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; and

**WHEREAS, inflation** as defined for September 2020 is 0.602 percent, meaning the 2020 taxes levied for Franklin County for collection in 2021 will be less than 101 percent, except for the amounts resulting from new construction and improvements to property and any increases in the value of state assessed utility 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 by at least two of three Commissioners; and

**WHEREAS, costs for services funded by the county** continue to increase despite overall national or state inflation indicators; and

**WHEREAS, the Franklin County Board of Commissioners, after duly considering relevant evidence and factors and reviewing necessary expenditures from the Current Expense Fund and the Road Fund, has determined that, in order to meet the expected expenses and obligations of the County, there is a substantial need to set the levy limit at 101 percent.**

**NOW, THEREFORE, BE IT RESOLVED,** by the Franklin County Board of Commissioners as follows:

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 property tax levy for 2021 for the Current Expense Fund and the Road Fund.

**ADOPTED** this 8th day of December, 2020.

**BOARD OF COUNTY COMMISSIONERS  
FRANKLIN COUNTY, WASHINGTON**

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Chair

\_\_\_\_\_  
Chair Pro Tem

\_\_\_\_\_  
Member

**ATTEST:**

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Clerk to the Board