

Agenda Summary Report (ASR)

Franklin County Board of Commissioners

DATE SUBMITTED: 12/08/2020	PREPARED BY: Shirley Jones
Meeting Date Requested: 12/15/2020	PRESENTED BY: Keith Johnson
ITEM: (Select One) <input type="checkbox"/> Consent Agenda <input checked="" type="checkbox"/> Brought Before the Board Time needed: 10 minutes	
SUBJECT: Approval of a Road Department Tax Levy for 2021	
FISCAL IMPACT: \$1,200,000 from County Road Fund to Current Expense Fund	
BACKGROUND: Pursuant to RCW 84.52.043, the shift between the County Road District and the County Current Expense District is allowed to take place if after the shift the County Current Expense District does not exceed certain limitations. There is a need to shift levying capacity from the County Road District to the County Current Expense District for the 2021 Budget in the amount of \$1,200,000.	
RECOMMENDATION: Approval of the resolution.	
COORDINATION: Keith Johnson, County Administrator Peter McEnderfer, Assessor Auditor's Office	
ATTACHMENTS: ASR/Resolution	
HANDLING / ROUTING: (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, Treasurer	

I certify the above information is accurate and complete.

_____ Keith Johnson, Administrator



FRANKLIN COUNTY

BOARD OF COMMISSIONERS

BRAD PECK
DISTRICT 1

ROBERT E. KOCH
DISTRICT 2

CLINT DIDIER
DISTRICT 3

KEITH JOHNSON
COUNTY ADMINISTRATOR

December 15, 2020

Mr. Peter McEnderfer
FRANKLIN COUNTY ASSESSOR
1016 North 4th Avenue
Pasco, WA 99301

RE: 2021 ROAD DEPARTMENT TAX LEVY

Dear Mr. McEnderfer:

The Franklin County Board of Commissioners has determined the need to shift levying capacity from the County Road District to the County Current Expense District for the 2021 Budget. The 2021 budgets have been approved for both taxing districts to reflect the total approved shift of \$1,200,000.

Pursuant to RCW 84.52.043, the shift between these two funds is allowed to take place if after the shift the County Current Expense District does not exceed \$2.475 per \$1,000 of assessed value (the corresponding County Road District levy would be \$1.575) with the combined County Current Expense and County Road District levy rates not exceeding \$4.05 per \$1,000 of assessed value. Both funds are restricted by the six property tax limitations: (1) the budget approved by the taxing district's governing authority; (2) the amount authorized by the resolution/ordinance; (3) the levy limit; (4) the statutory rate limitation; (5) the aggregate rate limitation (the \$5.90 limitation); and (6) the constitutional 1 percent limitation.

Therefore, the Franklin County Board of Commissioners hereby requests that your office make the levy limit calculation for each fund before the approved \$1,200,000 shift takes place, and provide this Board copy of such.

Sincerely,

Board of County Commissioners,
Franklin County, Washington

Robert Koch, Chair

Brad Peck, Chair Pro Tem

Clint Didier, Member