

**BOARD OF COUNTY COMMISSIONERS'
OKANOGAN COUNTY, WASHINGTON**

RESOLUTION No. 152 - 2020

*A RESOLUTION OF THE BOARD OF COUNTY COMMISSIONERS MAKING A
DECLARATION OF SUBSTANTIAL NEED FOR PURPOSES OF SETTING THE LIMIT
FACTOR FOR THE CURRENT EXPENSE PROPERTY 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 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 utility property;

WHEREAS, under 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 person 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 for the year before the taxes are payable;

WHEREAS, the rate of inflation (Implicit Price Deflator or IPD rate) for property taxes due in 2021 is 0.602 percent, meaning the taxes levied in OKANOGAN COUNTY in 2020 for 2021 will decrease, except for the amounts resulting from new construction and improvements to property, newly constructed wind turbines and any increase in the value of state assessed utility property;

WHEREAS, RCE 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, or a majority plus one approval of the board when the board consists of more than four members;

WHEREAS, due to a decrease in sales tax and total revenues and due to substantial cuts in expenditures making it difficult to meet public demands.

NOW, THEREFORE THE BOARD OF COUNTY COMMISSIONERS OF OKANOGAN COUNTY, WASHINGTON DOES RESOLVE AS FOLLOWS:

Section 1. 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 OKANOGAN COUNTY CURRENT EXPENSE.

DATED at Okanogan, Washington this 100 day of November 2020.

**BOARD OF COUNTY COMMISSIONERS
OKANOGAN, WASHINGTON**



ATTEST:

[Signature]
Laleña Johns, Clerk of the Board

[Signature]
Jim DeTro, Chairman

ABSENT
[Signature]
Chris Branch, Member

[Signature]
Andy Hover, Member