

WHATCOM COUNTY FIRE PROTECTION DISTRICT #21

Resolution 2016-06

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT #21 MAKING A DECLARATION OF SUBSTANTIAL NEED FOR PURPOSES OF THE SETTING THE LIMIT FACTOR FOR THE PROPERTY TAX LEVY FOR 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 utility property; and

WHEREAS, under RCW 84.55.010 (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; and

WHEREAS, under RCW 84.55.010 (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 -0.047 percent and the limit factor is 0.953 percent, meaning the taxes levied in Whatcom County Fire Protection No. 21 in 2016 for collection in 2017 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, RCW 84.55.010 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, Whatcom County Fire Protection District #21 has identified a need begin to replace aging apparatus and therefore has purchased three new fire engines and one new ladder truck; and,

WHEREAS, the Board of Fire Commissioners have committed to financing the apparatus purchase through the Washington State LOCAL program and to not request voters to approve any form of special levy for financing the apparatus purchase: and,

WHEREAS, Whatcom County Fire Protection District #21 will now incur an additional annual expenditure of approximately \$246,000 for apparatus payment; now,

THEREFORE, BE IT RESOLVED that the Board of Fire Commissioners of Whatcom County Fire Protection District #21 does resolve as follows:

Section1. A finding is made of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor of 101% for the property tax levy of 2017.

PASSED AND APPROVED THIS 17th DAY OF NOVEMBER 2016 BY THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT #21.

ATTEST:

Rich Bosman, Chairman

Larry McPhail, Vice-Chairman

Dean Berkeley, Commissioner

John Crawford, Commissioner

Bruce Ansell, Commissioner

William Pernet, Board Secretary