

WHATCOM COUNTY FIRE PROTECTION DISTRICT #21

Resolution 2020-19

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 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; 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, the Board of Commissioners has determined that, due to increased operating costs for fire protection and emergency medical services, COVID-19, and other factors, the Board of Commissioners finds that there is substantial need to increase the regular property tax levy rate above the rate of inflation (*implicit price deflator* 0.60152).

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;

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 2021.

PASSED AND APPROVED THIS 17TH DAY OF NOVEMBER 2020 BY THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT #21.

ATTEST:

Bruce Ansell, Chairman

Rich Bosman, Vice-Chairman

John Crawford, Commissioner

Scott Fisher, Commissioner

Kimberly McMurray, Commissioner

Jason Van der Veen, Fire Chief

Jennie Sand, Board Secretary