

**BEFORE THE BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WASHINGTON**

**RESOLUTION NO. 2018-058**

**IN THE MATTER OF REPEALING RESOLUTION NO. 2018-044 AND REPLACING IT  
WITH THIS NEW RESOLUTION AUTHORIZING INCREASES IN THE PACIFIC  
COUNTY (GENERAL PURPOSES) AND THE PACIFIC COUNTY ROAD DISTRICT  
(ROAD PURPOSES) REGULAR PROPERTY TAX LEVIES; AND PROVIDING FOR  
THE DISTRIBUTION OF THE GENERAL PURPOSES LEVY**

**WHEREAS**, this Board, as the legislative authority of Pacific County, is responsible for determining and fixing the regular property tax levies intended to be used for county general (current expense) purposes and road purposes; and

**WHEREAS**, RCW 84.55.120 as amended, permits increases in property tax levy revenues for taxing districts, including Pacific County and the Pacific County Road District, upon notice and hearing before the appropriate legislative authority or governing body to consider revenue sources for the districts' ensuing year's current expenses, and of possible property tax revenue increases; and

**WHEREAS**, the said state statute also requires that authorization for property tax revenue increases be by separate resolution (or ordinance) stating the amounts of the increases so authorized both in dollar and percentage terms; and

**WHEREAS**, such increases are exclusive of and not affected by increases to the tax rolls resulting from increases in the assessed value due to new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property; and

**WHEREAS**, lawful notice was given and such hearing was conducted on October 23, 2018 and continued to November 13, 2018, whereat evidence was received and testimony was given regarding revenue sources for the 2019 current expense budget needs of both Pacific County and the Pacific County Road District, including possible property tax revenue increases, that was carefully considered; and

**WHEREAS**, the Board of Pacific County Commissioners adopted Resolution No. 2018-044 at the conclusion of the public hearing on November 13, 2018; and

**WHEREAS**, Resolution No. 2018-044 should be repealed and replaced with this new resolution in order to state the correct disparity between the fiscal year 2019 road fund levy and the fiscal year 2018 road fund levy due to the shift of two hundred thousand dollars (\$200,000) from the road fund levy to the general (current expense) fund in fiscal year 2018; and

**WHEREAS**, this new resolution shall **not** authorize any change to actual taxes to be levied in fiscal year 2019 relative to those authorized in Resolution No. 2018-044, as the intent herein is to state the correct disparity between the fiscal year 2019 road levy and the fiscal year 2018 road levy when factoring in the shift of two hundred thousand dollars (\$200,000) from the road fund levy to the general (current expense) fund in fiscal year 2018; and

**WHEREAS**, the restated levy disparity for road purposes shall read as follows: it appears that the revenue needs of the Pacific County Road District for the tax year 2019 will require property tax revenues exceeding those for tax year 2018 in the amount of **two hundred thirty two thousand thirty six dollars (\$232,036) or 7.72514%**, as opposed to the dollar amount (\$32,036) and percentage (1%) listed in Resolution No. 2018-044, due to the fact that Resolution No. 2018-044 did not factor in that the Board of Pacific County Commissioners authorized a shift of two hundred thousand dollars (\$200,000) from the road fund levy to the general (current expense) fund in fiscal year 2018; and

**WHEREAS**, the following information regarding the general purposes levy appeared in Resolution No. 2018-044 and was true and correct, and shall be restated for clarity and effect in this new resolution: it appears that the revenue needs of Pacific County general (current expense) purposes for the tax year 2019 will require property tax revenues exceeding those for tax year 2018 in the amount of thirty nine thousand seventy nine dollars (\$39,079) or one percent (1%).

**NOW, THEREFORE, IT IS HEREBY RESOLVED** by the Board of Pacific County Commissioners that a regular property tax revenue increase for tax year 2019 in the amount of thirty nine thousand seventy nine dollars (\$39,079) exclusive of and unaffected by any revenue increases which result from additions to the tax rolls resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property, is authorized for Pacific County's general (current expense) purposes, which amount represents one percent (1%) of the levy for said district for tax year 2018 subject to review of County Assessor's Office with respect to the authorized legal levy limit; and

**IT IS HEREBY FURTHER RESOLVED** that said county general purposes regular property tax levy/revenue shall be distributed as follows: a) \$60,000 to the Public Health and Human Services Fund No. 118 for support of certain, qualified human service activities not to exceed a rate of \$.025/\$1,000 Assessed Value, and b) the remaining \$3,984,978 to the General (Current Expense) Fund No. 001, subject to review of County Assessor's Office with respect to the authorized legal levy limit; and

**IT IS HEREBY FURTHER RESOLVED** that a regular property tax revenue increase for tax year 2019 in the amount of **two hundred thirty two thousand thirty six dollars (\$232,036)** exclusive of and unaffected by any revenue increases which result from additions to the tax rolls resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property, is authorized for the Pacific County Road District, which amount represents **7.72514%** of the levy for said district for tax year 2018, subject to review of the County Assessor's Office with respect to the authorized legal levy limit; and

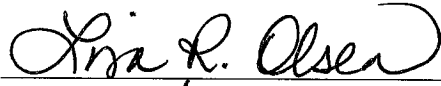
**IT IS HEREBY FURTHER RESOLVED** that this new resolution shall **not** authorize any change to actual taxes to be levied in fiscal year 2019 relative to those authorized in Resolution No. 2018-044, as the intent herein is to state the correct disparity between the fiscal year 2019 road levy and the fiscal year 2018 levy when factoring in the shift of two hundred thousand dollars (\$200,000) from the road fund levy to the general (current expense) fund in fiscal year 2018; and

**IT IS HEREBY FURTHER RESOLVED** that Board of Pacific County Commissioners' Resolution No. 2018-044 is repealed and immediately replaced with this resolution.

**PASSED** by the following vote this 21<sup>st</sup> day of December, 2018 by the Board of Pacific County Commissioners meeting in regular session at South Bend, Washington, then signed by its membership and attested to by its Clerk in authorization of such passage:

3 YEA; Ø NAY; Ø ABSTAIN; and Ø ABSENT.

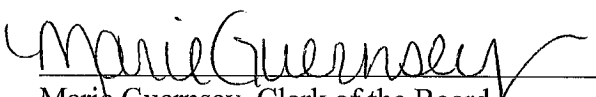
BOARD OF COUNTY COMMISSIONERS  
PACIFIC COUNTY, WASHINGTON

  
\_\_\_\_\_  
Lisa Olsen, Chair

  
\_\_\_\_\_  
Frank Wolfe, Commissioner

  
\_\_\_\_\_  
Lisa Ayers, Commissioner

ATTEST:

  
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Marie Guernsey, Clerk of the Board