

RESOLUTION NO. 15-07

A RESOLUTION OF THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, MAKING A DECLARATION OF SUBSTANTIAL NEED FOR PURPOSES OF ESTABLISHING THE LEVY LIMIT FACTOR FOR 2015 PROPERTY TAXES TO BE COLLECTED IN 2016.

**SPOKANE COUNTY LIBRARY DISTRICT
Spokane, Washington**

BE IT RESOLVED BY THE BOARD OF TRUSTEES OF SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, as follows:

WHEREAS, Spokane County Library District, Spokane County, Washington (the "District") is a rural county library district duly organized and existing under and by virtue of the Constitution and the laws of the State of Washington;

WHEREAS, RCW 84.55.010 and 84.55.092 provides that a taxing jurisdiction may levy taxes in an amount of no more than the limit factor multiplied by the highest lawful levy since 1985 plus additional amounts resulting from new construction, improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed property;

WHEREAS, under RCW 84.55.005(2)(c), the limit factor for jurisdictions with a population of 10,000 or over is the lesser of one hundred one percent (101%) or one hundred percent (100%) plus inflation;

WHEREAS, RCW 84.55.005(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 2015 is .251% and the limit factor is 100.251 percent;

WHEREAS, RCW 84.55.0101 provides for use of a limit factor of one hundred one percent (101%) or less with a finding of substantial need by a majority plus one approval of the board when the Board consists of more than four members;

WHEREAS, the District is a local taxing district with a population of more than 10,000;

WHEREAS, the Board of Trustees of the District has met and considered its budget for the fiscal year 2016;

WHEREAS, the Board, in the course of considering the budget for 2016 has reviewed all sources of revenue and examined all anticipated expenses and obligations;

WHEREAS, the Board has determined that, due to the factors listed herein, the Board finds that there is a substantial need to increase the regular property tax limit factor above the 100.251 percent rate of inflation established by the Department of Revenue;

1. Property taxes comprise 93% of the District's annual revenue and under RCW 27.12.270, the District cannot augment its income by charging fees for library services.
2. The Washington State Department of Retirement Systems, Public Employee Retirements System (PERS) increased on July 1, 2015, the mandatory employer contribution rate from 9.21% of total salaries to 11.18% of total salaries. The impact of this cost increase on the 2016 budget is estimated to be approximately \$70,000.
3. The Association of Washington Cities Employee Benefit Trust announced an increase of between 5% and 9% on the cost of the District's comprehensive employee medical insurance plans. The impact of this cost increase on the 2016 budget is estimated to be approximately \$55,500.
4. The City of Spokane, in accordance with the interlocal agreement between the District and the City of Spokane concerning the mitigation of the impact of the West Plains Annexation, will make one final reduction in this payment in 2016. The impact of this revenue reduction on the 2016 budget is approximately \$31,500.

NOW THEREFORE, IT IS HEREBY FOUND, DETERMINED AND ORDERED as follows:

Section 1: DETERMINATION OF SUBSTANTIAL NEED

The Board hereby determines that based on the aforementioned factors, there is substantial need for a 2015 property tax levy to be collected in 2016 that exceeds 100.251 percent.

Section 2: ESTABLISHING A LEVY LIMIT FACTOR FOR PROPERTY TAXES TO BE COLLECTED IN 2016


The Board further determines that the limit factor for the District's regular levy to be collected in the calendar year 2016 shall be one hundred and one percent (101.0%) of the highest amount of regular property taxes that could have been lawfully levied in this taxing district in any year since 1985.

Section 3: EFFECTIVE DATE

This resolution shall be effective immediately upon its adoption and approval.


ADOPTED by the Board of Trustees of Spokane County Library District, Spokane County, Washington, at a regular meeting thereof, notice of which was given as required by law, held on this 24th day of November, 2015.

SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington



Mark Johnson, Chair
Board of Trustees

ATTEST



Nancy Ledebor
Secretary to the Board of Trustees

CERTIFICATION

I, Nancy Ledeboer, Secretary of the Board of Trustees of Spokane County Library District, Spokane County, Washington, hereby certify that the foregoing resolution is a full, true and correct copy of a resolution duly passed and adopted at a regular meeting of the Board of Trustees of Spokane County Library District, duly held at the District's Administrative Offices on November 24, 2015, of which meeting all members of such Board had due notice, and at which a majority thereof were present; and that at such meeting such resolution was adopted by the following vote:

AYES, and in favor thereof, Trustees: Mark Johnson, Sonja Carlson, John Craig, and Kristin Thompson.

NAYS, Trustees:

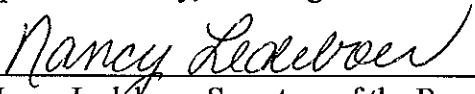
ABSENT, Trustees: Tim Hattenburg.

ABSTAIN, Trustees:

I further certify that I have carefully compared the same with the original resolution on file and of record in my office; that such resolution is a full, true and correct copy of the original resolution adopted at such meeting; and that such resolution has not been amended, modified, or rescinded since the date of its adoption, and is now in full force and effect.

IN WITNESS WHEREOF, I have set my hand on this 24th day of November 2015.

SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington



Nancy Ledeboer, Secretary of the Board of Trustees

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