

**RESOLUTION NO. 20-08**

**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 2020 PROPERTY TAXES TO BE COLLECTED IN 2021.**

**SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, 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" published for September 2020 is .601% and the limit factor is 100.601 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 2021;

WHEREAS, the Board, in the course of considering the budget for 2021 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 100.601 percent rate of inflation established by the Department of Revenue;

1. Property taxes comprise 95% 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 CPI-W annual cost of living index increased 1.39% for the same time period. This index is used by the State of Washington for increasing the minimum wage and used by the District for the cost of living adjustment for annual wages.
3. The employee medical insurance premiums increased by 5% in accordance with information provided by AWC Employee Benefit Trust, the District's employee health care insurance provider.

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 2020 property tax levy to be collected in 2021 that exceeds 100.601 percent.

**Section 2: ESTABLISHING A LEVY LIMIT FACTOR FOR PROPERTY TAXES TO BE COLLECTED IN 2021**

The Board further determines that the limit factor for the District's regular levy to be collected in calendar year 2021 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 17<sup>th</sup> day of November 2020.

SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, Washington



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John Craig, Chair  
Board of Trustees

ATTEST



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Patrick Roewe  
Secretary to the Board of Trustees

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### CERTIFICATION

I, Patrick Roewe, Secretary to the Board of Trustees of Spokane County Library District, Spokane County, Washington, hereby certify as follows:

1. 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 such District;

2. That such meeting was duly convened and held in all respects in accordance with the law; that a quorum was present throughout the meeting through telephonic, electronic, internet or other means of remote access, and a majority of the Board of Trustees so present voted in the proper manner for the adoption of such resolution;

3. That in accordance with Proclamation 20-28 by the Governor of the state of Washington, dated March 24, 2020: (a) such meeting was not conducted in person, (b) one or more options provided for the public to attend the meeting remotely, including by telephone access, which mean(s) of access provided the ability for all persons attending the meeting remotely to hear each other at the same time and (c) adoption of such resolution is necessary and routine action of the Board of Trustees; and

4. Such resolution was adopted by the following vote:

AYES, and in favor thereof, Trustees: John Craig, Mark Johnson, Ami Calvert, Wesley Teterud and Kristin Thompson.

NAYS, Trustees: None.

ABSENT, Trustees: None.

ABSTAIN, Trustees: None.

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 and the seal of the District on the 17th day of November 2020.

SPOKANE COUNTY LIBRARY DISTRICT  
Spokane County, Washington



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Patrick Roewe  
Secretary to the Board of Trustees

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