

RESOLUTION NO. 25-03

A RESOLUTION OF THE BOARD OF TRUSTEES OF THE SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON, APPROVING A SECOND AMENDED AND RESTATED COMMUNITY REVITALIZATION FINANCING AND TAX INCREMENT AREA AGREEMENT; AUTHORIZING THE EXECUTION OF SUCH AGREEMENT; AND PROVIDING FOR OTHER MATTERS PROPERLY RELATED THERETO

SPOKANE COUNTY LIBRARY DISTRICT Spokane County, Washington

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

WHEREAS, the Spokane County Library District, Spokane County, Washington (the "Library 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, Spokane County, Washington (the "County"), a Class A county, has created Spokane County Increment Area No. 2005-01 ("IA No. 2005-01") to finance costs of certain public improvements within such increment area using community revitalization financing;

WHEREAS, the County is required to enter into a written agreement for the use of community revitalization financing with taxing districts that levy at least 75% of the regular property tax on property within IA No. 2005-01 as a condition to using community revitalization financing;

WHEREAS, the Library District is one of four taxing districts, including the County, with territory in IA No. 2005-01;

WHEREAS, RCW 27.12.212 authorizes the Library District to participate in the financing of such public improvements by entering into a Community Revitalization Financing and Tax Increment Area Agreement;

WHEREAS, the Library District entered into a Community Revitalization Financing and Tax Increment Area Agreement in connection with IA No. 2025-01 with the County, Spokane County Fire Protection District No. 1 (the "Fire District") and the City of Liberty Lake, Washington (the "City"), on December 22, 2005:

WHEREAS, such Community Revitalization Financing and Tax Increment Area Agreement was amended and restated on August 11, 2020, to extend the Expiration Date to December 31, 2025, and increase the estimated Public Improvement Costs to \$20,000,000;

WHEREAS, the Library District, the County, the Fire District and the City desire to extend the apportionment period by extending the Expiration Date, to increase the estimated Public Improvement Costs to \$30,000,000, and to expand the estimated Public Improvements to be made within the boundaries of IA No. 2005-01 to include permanently affordable housing together with other Public Improvements and Public Improvement Costs as authorized by chapter 39.89 RCW, as amended and as may be amended in the future; and

WHEREAS, the Board of Trustees of the Library District (the "Board") has determined that it is in the best interest of the patrons and taxpayers of the Library District to authorize the amendment and restatement of such Community Revitalization Financing and Tax Increment Area Agreement to extend the Expiration Date to July 1, 2034, to increase the estimated Public Improvement Costs to \$30,000,000, and to expand the Public Improvements to be made within the boundaries of IA No. 2005-01 to include permanently affordable housing together with other Public Improvements and Public Improvement Costs as authorized by chapter 39.89 RCW, as amended and as may be amended in the future;

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

Section 1: Approval of Second Amended and Restated Community Revitalization Financing and Tax Increment Area Agreement

The Second Amended and Restated Community Revitalization Financing and Tax Increment Area Agreement attached hereto as Exhibit "A" (the "Agreement") is approved.

Section 2: Execution

Each of the Chair of the Board and the Executive Director of the Library District are separately hereby authorized to execute the Agreement on behalf of the Library District.

Section 3: Miscellaneous

Each of the Chair of the Board and the Executive Director of the Library District are separately hereby authorized to execute such other documents and take such actions as are necessary to further accomplish the purposes of the Agreement.

Section 4: Repealer

All resolutions or parts thereof in conflict herewith are, to the extent of such conflict, repealed, and shall have no further force or effect.

Section 5: Effective Date

This Resolution shall be effective immediately upon its adoption.

ADOPTED by the Board of Trustees of Spokane County Library District, Spokane County, Washington, at a regular meeting thereof, held this 21st day of October, 2025.

SPOKANE COUNTY LIBRARY DISTRICT Spokane
County, Washington



Jessica Hanson, Chair



Patrick Roewe, Executive Director

(S E A L)



* * * * *

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 Spokane County Library District;
2. That such meeting was duly convened and held in all respects in accordance with the law; and to the extent required by law, due and proper notice of such meeting was given; that a quorum of the Board of Trustees was present throughout the meeting and a majority of members of the Board of Trustees so present voted in the proper manner for the adoption of such resolution;
3. Such resolution was adopted by the following vote:

AYES, and in favor thereof, Trustees: Jessica Hanson, Jon Klapp, Robert Paull, and Patti Stauffer

NAYS, Trustees: None.

ABSENT, Trustees: Ellen Clark

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 21st day of October 2025.



SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington

Patrick Roewe
Secretary to the Board of Trustees

(SEAL)

EXHIBIT "A"

**SECOND AMENDED AND RESTATED COMMUNITY REVITALIZATION FINANCING AND TAX
INCREMENT AREA AGREEMENT**

**SECOND AMENDED AND RESTATED COMMUNITY
REVITALIZATION FINANCING AND TAX
INCREMENT AREA AGREEMENT**

This SECOND AMENDED AND RESTATED COMMUNITY REVITALIZATION FINANCING AND TAX INCREMENT AREA AGREEMENT (this “Amended Agreement”) is made and entered into as of this ____ day of _____, 2025, by and among the Spokane County Library District, Spokane County, Washington (the “Library District”), Spokane County Fire Protection District No. 1, Spokane County, Washington (the “Fire District”), the City of Liberty Lake, Spokane County, Washington (the “City”) and Spokane County, Washington (the “County”), jointly referred to as Parties.

W I T N E S S E T H:

WHEREAS, the County is a class A county duly organized and existing under and by virtue of the Constitution and laws of the state of Washington (the “State”), now in force;

WHEREAS, the Board of County Commissioners (the “Board”) is authorized to conduct proceedings and to create increment areas from which property taxes are to be appropriated to finance public improvements pursuant to chapter 39.89 RCW, as amended and as may be amended in the future;

WHEREAS, pursuant to Resolution No. 2005-1169, adopted by the Board on December 22, 2005, as amended by Resolution No. 2020-0562, adopted by the Board on August 11, 2020, and as further amended by Resolution No. 2025-_____, adopted by the Board on [November] ___, 2025 (as so amended, the “Creation Resolution”), the County created Spokane County Increment Area No. 2005-01 (“IA No. 2005-01”), the boundaries of which are set forth on Exhibit “A” hereto, to use community revitalization financing to finance the Public Improvements (as defined in the Creation Resolution) described on Exhibit “B” hereto;

WHEREAS, the Library District is a rural library district duly organized and existing under and by virtue of the Constitution and the laws of the State;

WHEREAS, a portion of the territory encompassed by the Library District is located within the boundaries of IA No. 2005-01;

WHEREAS, the Fire District is a fire protection district duly organized and existing under and by virtue of the Constitution and the laws of the State;

WHEREAS, a portion of the territory encompassed by the Fire District is located within the boundaries of IA No. 2005-01;

WHEREAS, the City is a non-charter code city duly organized and existing under and by virtue of the Constitution and the laws of the State;

WHEREAS, a portion of the territory encompassed by the City is located within the boundaries of IA No. 2005-01;

WHEREAS, the Library District, the Fire District, the City and the County have further agreed that the Public Improvements identified in Section 2 on Exhibit “B” hereto may be constructed pursuant to the terms and conditions of this Amended Agreement and that all or a portion of the Public Improvement Costs of IA No. 2005-01 will be financed through the use of community revitalization financing, to the extent that Tax Allocation Revenues are available pursuant to the terms and conditions of this Amended Agreement;

WHEREAS, the Library District, the Fire District, the City and the County entered into a Community Revitalization Financing and Tax Increment Area Agreement on December 22, 2005, for the use of community revitalization financing to finance a portion of the Public Improvement Costs (as defined in the Creation Resolution) of certain designated public improvements to be established, purchased, acquired or constructed within IA No. 2025-01, as set forth in Exhibit “B” hereto;

WHEREAS, the Library District, the Fire District, the City and the County entered into an Amended and Restated Community Revitalization Financing and Tax Increment Area Agreement on August 11, 2020;

WHEREAS, pursuant to chapters 39.34 and 39.89 RCW, as amended and as may be amended in the future, the Library District, the Fire District, the City and the County are authorized to fix the duration of this Amended Agreement;

WHEREAS, pursuant to RCW 27.12.212, the Library District is authorized to participate in the financing of the Public Improvement Costs;

WHEREAS, pursuant to chapters 27.12 and 84.52 RCW, the Library District is authorized to levy regular property taxes upon all taxable property within IA No. 2005-01;

WHEREAS, pursuant to chapter 39.89 RCW, as amended and as may be amended in the future, the Fire District is authorized to participate in the financing of the Public Improvement Costs;

WHEREAS, pursuant to chapters 52.12, 52.16 and 84.52 RCW, the Fire District is authorized to levy regular property taxes upon all taxable property within IA No. 2005-01;

WHEREAS, pursuant to chapter 39.89 RCW, as amended and as may be amended in the future, the City is authorized to participate in the financing of the Public Improvement Costs;

WHEREAS, pursuant to chapters 35A.33 and 84.52 RCW, the City is authorized to levy regular property taxes upon all taxable property within IA No. 2005-01;

WHEREAS, the Library District, the Fire District, the City and the County have determined it is in the best interest of the IA No. 2005-01 taxpayers for the Library District, the Fire District, the City and the County to agree to employ community revitalization financing to apportion regular property taxes within IA No. 2005-01;

WHEREAS, pursuant to chapters 39.34 and 39.89 RCW, as amended and as may be amended in the future, the Library District, the Fire District, the City and the County have determined it is in the best interest of the IA No. 2005-01 taxpayers to (1) affix a duration for this Amended Agreement such that it shall terminate no later than 29 years from the date the tax allocation revenues generated from IA No. 2005-01 are first collected, (2) increase the Public Improvement Costs to \$30,000,000, and (3) expand the Public Improvements to be made within the boundaries of IA No. 2005-01 to include permanently affordable housing together with other Public Improvements and Public Improvement Costs as authorized by chapter 39.89 RCW, as amended and as may be amended in the future;

WHEREAS, the Board has determined that it is in the best interest of the County to authorize the County to allocate all or a portion of the regular property tax revenues it receives from the Tax Allocation Base Value to pay Public Improvement Costs of the Public Improvements to be constructed within the boundaries of IA No. 2005-01.

NOW, THEREFORE, each of the Library District, the Fire District, the City and the County do mutually agree as follows:

Section 1. This Amended Agreement shall continue until the earlier of: (a) such time as Tax Allocation Revenues are no longer necessary or obligated to pay the Public Improvement Costs of the Public Improvement set forth in Exhibit “B” hereto; or (b) July 1, 2034.

Section 2. Each of the Library District, the Fire District, the City and the County hereby agree to the use of community revitalization financing to finance a portion of the Public Improvement Costs, in an amount not to exceed \$30,000,000.

Section 3. Each of the Library District, the Fire District, the City and the County hereby agree to the use of community revitalization financing to finance a portion of the Public Improvement Costs of the Public Improvements, which include Public Improvement Costs of permanently affordable housing, as such term is defined in chapter 39.89 RCW, as amended and as may be amended in the future, together with other Public Improvements and Public Improvement Costs as authorized by chapter 39.89 RCW, as amended and as may be amended in the future, as set forth in Exhibit “B” hereto.

Section 4. Each of the Library District, the Fire District, the City and the County hereby agree that, pursuant to a formula provided in chapter 39.89 RCW, as amended and as may be amended in the future, regular property tax revenues derived from the property within IA No. 2005-01 shall be apportioned among the Library District, the Fire District, the City and the County, with a maximum of 75 percent of any increase in the true and fair value of real property in IA No. 2005-01 placed on the tax rolls of the County after IA No. 2005-01 is created. The remaining apportionment of the regular taxes within IA No. 2005-01 shall be apportioned among the Library District, the Fire District, the City and the County as if IA No. 2005-01 had not been created. Provided, however, beginning on January 1, 2026, each of the Library District, the Fire District, the City and the County may allocate a portion of the regular property tax revenues it receives from the Tax Allocation Base Value (as such term is defined in chapter 39.89 RCW, as amended and as may be amended in the future) to pay Public

Improvement Costs of the Public Improvements to be constructed within the boundaries of IA No. 2005-01. Any such allocation shall be determined by resolution of the governing body of each the Library District, the Fire District, the City and the County and thereafter provide notice to the Spokane County Treasurer in the form of Exhibit "C" hereto. Thereafter, any such allocation made by any of the Parties may be changed by such Party by delivering a subsequent notice to the Spokane County Treasurer in the form of Exhibit "C" hereto. The County anticipates the Public Improvement Costs and consequent private improvements will increase total property tax levies within IA No. 2005-01.

Section 5. This Amended Agreement contains all the terms and conditions agreed upon by the Parties. No other understanding, oral or otherwise, regarding the subject matter of this Amended Agreement shall be deemed to exist or to bind any of the Parties hereto, other than those imposed by operation of law.

Section 6. This Amended Agreement may be executed in any number of counterparts, each of which, when so executed and delivered, shall be an original, but such counterparts shall together constitute but one and the same Amended Agreement.

IN WITNESS WHEREOF, each of the Library District, the Fire District, the City and the County have executed this Second Amended and Restated Community Revitalization Financing and Tax Increment Area Agreement as of the date and year first written above.

SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington

By: _____
Executive Director

SPOKANE COUNTY FIRE PROTECTION
DISTRICT NO. 1, Spokane County, Washington

By: _____
Chair, Board of Fire Commissioners

CITY OF LIBERTY LAKE
Spokane County, Washington

Mayor

ATTEST:

City Clerk

SPOKANE COUNTY, WASHINGTON

Mary L. Kuney, Chair

Josh Kerns, Vice-Chair

Al French, Commissioner

Chris Jordan, Commissioner

Amber Waldref, Commissioner

ATTEST:

Ginna Vasquez, Clerk to the Board of
County Commissioners

EXHIBIT “A”

LEGAL DESCRIPTION

Portions of Section 3, 4, 5, 8, 9, 10, 15, 16 and 17, Township 25N, Range 45E, W.M. more particularly described as follows:

BEGINNING at the intersection of the Northerly Right of Way line of Euclid Avenue and the North/South center of Section line of said Section 5; thence Southerly along the North/South center of Section lines of said Sections 5, 8, and 17 to the Southerly Right of Way line of Appleway Avenue; thence Easterly along said Southerly Right of Way line to the intersection of the Southerly Right of Way line of Country Vista Drive; thence continuing Easterly along said Southerly Right of Way line of Country Vista Drive to the North/South center of Section line of said Section 16; thence Northerly along said North/South center of Section line to the Southerly Right of Way line of Interstate 90; thence Easterly along said Southerly Right of Way line to the intersection with a line 285 feet more or less Westerly of and parallel with the East line of Section 10; thence Northerly along said parallel line to the Northerly ordinary high water line of the Spokane River; thence Westerly along said ordinary high water line to the Easterly Right of Way line of Harvard Road; thence Northerly along said Easterly Right of Way line to the North Right of Way line of Euclid Avenue; thence Westerly along said Northerly Right of Way line to the **POINT OF BEGINNING**.

Situated in the County of Spokane, State of Washington.

EXHIBIT “B”

PUBLIC IMPROVEMENTS

The public improvements to be made within the boundaries of IA No. 2005-01 will consist of the acquisition, construction and installation of: (1) streets, roads and sidewalks; (2) curbs and gutters; (3) street lighting; (4) water and sewer lines; (5) permanently affordable housing; and (6) other public improvements as may be necessary in conjunction with development of IA No. 2005-01 as authorized by RCW 39.89.020, as amended and as may be amended in the future.

Such public improvements may include, but are not limited to arterial Roads; sewer collection lines, sewer water reuse systems and sewer pump stations in both the Spokane County and Liberty Lake Sewer District service areas; water distribution systems; roadway storm drainage systems, street lighting and street trees; public parks, trails and public open space improvements; electric, gas and data transmission utilities in the public right of way; and other approved infrastructure.

EXHIBIT "C"

FORM OF NOTICE

TO: SPOKANE COUNTY TREASURER

FROM: [SPOKANE COUNTY LIBRARY DISTRICT, SPOKANE COUNTY, WASHINGTON (THE "LIBRARY DISTRICT")], [SPOKANE COUNTY FIRE PROTECTION DISTRICT NO. 1, SPOKANE COUNTY, WASHINGTON (THE "FIRE DISTRICT")], [THE CITY OF LIBERTY LAKE, SPOKANE COUNTY, WASHINGTON (THE "CITY")], [SPOKANE COUNTY, WASHINGTON (THE "COUNTY")]

DATE: _____

The undersigned, the _____ of the [Library District][Fire District][City][County] hereby notifies the Spokane County Treasurer that the [Library District][Fire District][City][County] has, commencing _____, 20__, agreed to allocate [amount] of its regular property tax revenues each year from the Tax Allocation Base Value to pay Public Improvement Costs of the Public Improvements to be constructed within the boundaries of IA No. 2005-01.

[The Notice to the Spokane County Treasurer dated _____ from the [Library District][Fire District][City][County] the regarding the allocation its regular property tax revenues each year from the Tax Allocation Base Value to pay Public Improvement Costs of the Public Improvements to be constructed within the boundaries of IA No. 2005-01 is hereby superseded and of no force and effect.]

[SPOKANE COUNTY FIRE PROTECTION
DISTRICT NO. 1, Spokane County, Washington

By: _____
Chair, Board of Fire Commissioners]

[SPOKANE COUNTY LIBRARY DISTRICT
Spokane County, Washington

By: _____
Director and Secretary, Board of Trustees]

[CITY OF LIBERTY LAKE
Spokane County, Washington

Mayor

ATTEST:

City Clerk]

[SPOKANE COUNTY, WASHINGTON

Spokane County Senior Director, Finance &
Administration]