

**Resolution 2020-46**

(Declaring substantial need for purpose of 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 84.55.005(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**, 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 and;


**WHEREAS**, “inflation” for September 2020 is 0.602 percent and the limit factor is 100.602 percent, meaning the taxes levied in Skamania County in 2020 for collection in 2021 will increase at a rate below the statutory maximum of 1%.

**WHEREAS**, RCW 84.55.0101 provides for use of a limit factor of 101 percent with a finding of substantial need by two-thirds of the members when the board consists of four members or less and;

**WHEREAS**, Federal Forest Funds are progressively reducing annually, and those funds are a critical component of a balanced Current Expense budget and;

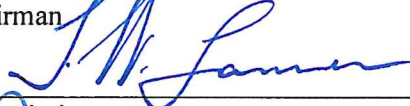
**NOW, THEREFORE, BE IT RESOLVED** by the Skamania County Board of Commissioners that a finding is made of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor of 101 percent or less for the property tax levy for 2021, in the amount \$9,347.93.

**ADOPTED** this 15th day of December 2020.


**ATTEST:**  
  
Clerk of the Board

**SKAMANIA COUNTY  
BOARD OF COMMISSIONERS**

  
Chairman

  
Commissioner

  
Commissioner

Approved as to form:  
  
Skamania County Prosecuting Attorney