

**A RESOLUTION OF THE BOARD OF MASON COUNTY COMMISSIONERS OF  
SHELTON WASHINGTON, MAKING A DECLARATION OF SUBSTANTIAL NEED  
FOR PURPOSES OF THE SETTING THE LIMIT FACTOR FOR THE CURRENT  
EXPENSE PROPERTY TAX LEVY FOR THE YEAR 2010.**

**RESOLUTION NO. 114-09**

**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;

**WHEREAS**, 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;

**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 2009 is –0.848 percent and the limit factor is 99.152 percent, meaning the taxes levied in Current Expense in 2009 for collection in 2010 will decrease except for the amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property;

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

**WHEREAS**, the governing body of the current expense taxing district has determined that due to reduced revenues, making further cuts to the general maintenance and operational expenses would be difficult, the Board of Commissioners finds that there is a substantial need to set the levy limit at one hundred one percent.

**NOW, THEREFORE, THE BOARD OF MASON COUNTY COMMISSIONERS  
OF THE CURRENT EXPENSE TAXING DISTRICT OF MASON COUNTY  
WASHINGTON, DOES RESOLVE AS FOLLOWS:**

Section 1. A finding is made of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor of 101 percent for the Current Expense property tax levy for 2010.

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ADOPTED this 8<sup>th</sup> day of December 2009.

BOARD OF MASON COUNTY COMMISSIONERS

Tim Sheldon  
Tim Sheldon, Chairperson

Lynda Ring Erickson  
Lynda Ring Erickson, Commissioner

Ross Gallagher  
Ross Gallagher, Commissioner

ATTEST:

Shannon Goudy  
Shannon Goudy, Clerk of the Board

APPROVED AS TO FORM:

Monty Cobb  
Monty Cobb, Chief Deputy Prosecuting Attorney