

**PORT OF WALLA WALLA  
RESOLUTION NO. 11-24-09**

**A RESOLUTION OF THE PORT OF WALLA WALLA MAKING A DECLARATION OF SUBSTANTIAL NEED FOR PURPOSES OF THE SETTING THE LIMIT FACTOR FOR THE PROPERTY TAX LEVY FOR 2010.**

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, 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;

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 (name of your taxing district) 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 Port has county-wide economic development responsibilities and will be investing in community infrastructure projects in Burbank, Washington and has taken on leadership roles at the request of the taxpayers of Walla Walla County which include: Four-laning of U.S. Highway 12; job retention efforts at the Washington State Penitentiary and VA Medical Center; preserving adequate commercial air service and the funding of ongoing capital needs of the Port and Walla Walla Regional Airport


NOW, THEREFORE, THE PORT OF WALLA WALLA, DOES RESOLVE AS FOLLOWS:

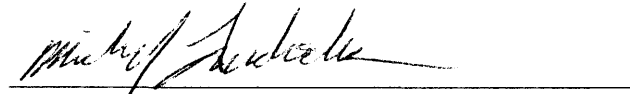
Section 1. A finding is made of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor of 101 percent for the property tax levy for 2010.

ADOPTED this 24<sup>th</sup> day of November, 2009.

**APPROVED:**

**PORT OF WALLA WALLA COMMISSIONERS**

  
FRED R. BENNETT, PRESIDENT

  
MICHAEL FREDRICKSON, VICE PRESIDENT

  
PAUL H. SCHNEIDMILLER, SECRETARY