

Klickitat County Port District No. 1  
**RESOLUTION NO. 7-2009**

A Resolution of the Port of Klickitat Commission  
**Establishing a Finding of Substantial Need for the Purposes of  
Setting the Limit Factor for the 2010 IDD Tax Levy**

**WHEREAS**, the Port Commission, after reviewing its 2010 preliminary budget, including all anticipated Port revenues, expenses, and obligations, has determined that it must increase the Industrial Development District (IDD) tax levy in order to discharge the expected expenses and obligations related to the Port's IDD; and

**WHEREAS**, the Port Commission has determined that its IDD capital improvement project costs have historically grown at over twice the rate of its IDD tax levy; and

**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 property; and

**WHEREAS**, under RCW 84.55.005(2)(c), the limit factor for a taxing jurisdiction with a population of 10,000 or above is the lesser of 101 percent or 100 percent plus inflation; and

**WHEREAS**, the Port of Klickitat and Klickitat County estimate the population of the Port District to be over 10,000 persons; 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 July 2009 is -0.848 percent and the limit factor is 99.152 percent, meaning the taxes levied in Klickitat County Port District No. 1 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; and

**WHEREAS**, RCW 84.55.0101 provides for use of a limit factor of 101 percent or less with a finding of substantial need by at least two of the three Port Commission members;

**NOW, THEREFORE, BE IT RESOLVED**, that a finding is made of substantial need under RCW 84.55.0101 which authorizes the use of a limit factor of one hundred one percent (101%) or less for the Industrial Development District tax levy for 2010.

**Resolution 7-2009**

**ADOPTED IN OPEN SESSION** this 17th day of November, 2009.

**PORT OF KLICKTAT COMMISSION**

/s/ NORMAN DEO

Norman Deo, President

/s/ RODGER FORD

Rodger Ford, Vice-President

ATTEST:

/s/ MARGIE ZIEGLER

Margie Ziegler, Port Auditor

/s/ S. WAYNE VINYARD

S. Wayne Vinyard, Secretary

PORT SEAL