

the Courthouse Journal

W A C O U N T I E S . O R G

October 22, 2009

Issue No. 28

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*Washington Association of County Officials
Washington State Association of Counties*

Early Bird Registration Deadline Extended for WSAC Annual Conference

Those in the process of making plans to attend the Washington State Association of Counties' Annual Conference & Exhibitor Fair November 17-20 in King County will have one additional week to register online and secure a hotel room at the conference rate. Early Bird discounts for both have been extended until October 30.

But don't wait until next Friday to get in on the following programming and events:



Keynote Address by
Governor Chris Gregoire
Sponsored by Comcast



Plenary Session featuring Craig Parks, PhD
Washington State University
"I've Never Met Him, but He's a Jerk"
Presented by WSU Extension

Session topics include: criminal justice costs; how to succeed in media interviews; conservation and planning; current county court cases; running great meetings; and exempt wells.

Great networking opportunities will be provided at the Banquet Program, sponsored by Allied Waste/Rabanco; Exhibitor Fair snack break, sponsored by Washington Counties Risk Pool; and, of course, the always popular President's Reception, sponsored by Waste Management.

More than 40 vendors will be on hand to showcase innovative and cost-effective solutions for county government business and employees during the Exhibitor Fair.

The conference is supported by Gold Level Sponsor, Washington Counties Insurance Fund. Thanks to all of our sponsors!

Job announcements & links to County Employment pages at:

<http://wacounties.org/>

the Courthouse Journal

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Washington Association of County Officials

(WACO) wacounties.org/waco

and the **Washington State Association of Counties**

(WSAC) wacounties.org/wsac

We welcome your suggestions and contributions. The weekly / bi-weekly deadline is noon Wednesdays. Direct inquiries and correspondence to - *The Courthouse Journal*, 206 Tenth Av SE, Olympia, WA 98501

WACO - (360) 753-7319 / Fax (360) 664-2812

Debbie Wilke, Executive Director

James McMahan, Deputy Director

Robin Chase, Financial Operations Manager

Bob Carlton, Research Associate

Kathleen Houts, Administrative Assistant

WSAC - (360) 753-1886 / Fax (360) 753-2842

Eric Johnson, Executive Director

Policy

Scott Merriman, Deputy Director

Rashi Gupta, Policy Director

Josh Weiss, Gen'l Counsel/Policy Director

Brian Enslow, Policy Director

Brad Banks, Policy Analyst

Jeff Killip, WSALPHO Managing Director

Linda Powell, WSALPHO Admin Assistant

Operations – Finance & Technology

Karlyn Shannon, Finance Director

Barbara Warden, Finance Specialist

Justin Kerrihard, Technology Manager

Operations – Member Services

Michelle L. Nelson, Communications/Member Svcs Director

Sarah Bright, Member Services Coordinator

Beth Dubey, Member Services Assistant

Program Contractors

Neil Aaland, Columbia River Basin Project & Puget Sound Partnership

Tom Robinson, Timber Program Manager

Gary Rowe, WSACE Managing Director & Integrated Permitting and Mitigation Project (IPRMT)

Tonia Sugarman, County Training Institute (CPO) and L&I Retro Project Manager

Register for the entire event or a one-day option. For more information, the complete agenda and to register visit <http://www.wacounties.org/wsac/AnnConf.asp>. If you have questions or need assistance registering, please contact Sarah Bright at (360) 753-1886 or sbright@wacounties.org.

WACO/WSAC “Book Sale” sponsored by USArchive & Imaging Services

As in 2008, USArchive & Imaging Services in 2009 has helped support the Counties Scholarship Fund through a number of fund raising activities. Recently, they hosted a “Book Sale” at the WACO Conference at Blaine. A combined total of \$670 was raised through sales of books at the Clerks, Recording and WACO Conferences in 2009. With the upcoming WSAC Conference, our objective is to equal or better that amount. To that end, donations of books are again being requested to make the inventory of books current. Please bring all books to the conference or make connection with Doug MacDonald (dmmacdonald@usaimaging.com). As a reminder, 100% of the sale proceeds go to the Counties Scholarship Fund.

Budget, Finance and Taxes

Streamlined Sales Tax Mitigation Program

Attention County Administrators:

The Department of Revenue administers the Streamlined Sales Tax (SST) mitigation program. Jurisdictions are compensated for losses associated with the change to destination-based sales tax. Over the last year, several jurisdictions, through the quarterly review process, believed they were underpaid. The DOR dug more deeply and found that several jurisdictions had underpayments and several had overpayments.

The Office of Financial Management’s current thinking is that the State will have to recover the overpayments. We have asked them to consider if the recovery of the payments can occur between now and the next biennium, and if can they can recover the funding from future payments.

It is very important that your county review the information DOR recently sent to your SST contact. DOR will adjust the payments only on an annual basis after this review.

The November 6 deadline is the last chance until December 2010 to adjust your SST Mitigation Payment!

This is your **last chance** to review the firms included in your jurisdiction’s annualized firm-level detail file before the Streamlined Sales Tax annual calculation of mitigation payments are finalized by December 2009.

The Department of Revenue **must receive your list of firms to be reviewed by November 6, 2009.**

WACO Spotlight

Ferry County Clerk

Hello, my name is Jean Bremner Booher and I am the Ferry County Clerk and Ex-Officio Clerk of the Superior Court. I have lived in Ferry County (Republic) my entire life (so far) with a couple of stints out of the county pursuing education opportunities. I graduated from Republic High School, as did my father and my two sons. My family has a long and extensive history in the community. I have been married for 23 years to Glenn Booher, who has been an employee of our local gold mining industry for over 30 years.

I came to work for the Clerk's office on October 1, 1989 as the third person in the office, working three days a week. After three months, the chief deputy had to move away from the area unexpectedly and I was then appointed to that position. Not long after that I discovered I was expecting my second child. He was born October 2, 1990, making it easy for me to remember how long I have worked in the office. He turns 19 this year so that makes 20 for me. My predecessor, Gloria Perchynski, decided to retire in 2002. Even though I had not aspired to run for elective office I didn't want to train someone else to boss me around or, in the alternative, replace me. I also had some exposure to running for election since my mother, Marie Bremner, had been elected County Commissioner and served for 2 terms.

The County Clerk is the administrative and financial officer for the State Superior Court of the county and is responsible for court records. The County Clerk (in non charter counties) is intentionally separated from the judicial branch and located in the executive branch to preserve the independence of the office and still provide a balance of power between the executive and judicial branches. Currently I am lucky to have Chief Deputy Kelley Shelton and Deputy Chris Burnside who are very dedicated and hard working employees. I couldn't ask for better. This has been the most interesting and challenging job I have had. Every day I learn something new, whether by necessity or accident. It's a job that is very difficult to describe. In fact, my children still ask what I do. Someone once used the term arcane, and I had to agree.

I am proud to be a member of the Washington State Association of County Clerks. They have welcomed me from the beginning and are always there to share their wealth of knowledge and wisdom. It has been a great experience to be included in this wonderful group of professionals.

Courts, Public Safety, Law & Justice

OFM Draft Report Delivered on Facilities Recommendations

****Public Comment Requested****

The 2009 legislature directed the Office of Financial Management (OFM) to conduct a study of institutional capacity in Department of Corrections (DOC), Juvenile Rehabilitation Administration (JRA), and Developmental Disabilities Division (DDD) facilities. A draft was released today and is on the OFM website. [Click Here](#) for more information.

The legislation requires the report to recommend reducing 1,580 beds in DOC, 235 beds in JRA and 250 beds in DDD. These reductions were to consider capital costs, economic impacts on communities, impacts on facility staff, projected savings and availability of alternative services for individuals with developmental disabilities.

The final report is due to the Governor and Legislature Nov. 1, 2009.

If you have any questions please contact WSAC Policy Directors:

[Rashi Gupta](#) or [Brian Enslow](#)

Environment, Land Use & Resources

GROWTH MANAGEMENT PERIODIC UPDATE GRANT APPLICATION WEBINAR

Sponsored by Association of Washington Cities, Washington State Association of Counties, and Washington State Department of Commerce Growth Management Services

One hour live webinar with Q&A

October 27, 2009

10-11 am (PST)

This session shows you how to apply for 2011 Periodic Update grants. You'll hear from different jurisdictions on ways to best:

- Identify the scope of the update;
- Use the funds efficiently; and
- Focus updates to maximize efforts and minimize litigation exposure.

Questions will be accepted online and answered during and after the session. This is a great opportunity to collaborate and get your questions answered!

Cities: For more information, contact Sheri Sawyer at AWC, 360-753-4137. Cities can [register now](#)

Counties: For more information, contact WSAC at 360-753-1886.

Department of Energy Funding Opportunity Announcement

Please see this link for all the details: <http://www.eecbg.energy.gov/Downloads/EECBGCompetitiveFOA148MON.pdf>

DOE is releasing this funding opportunity announcement (FOA) seeking innovative state, local government and Indian tribe programs funded under the Recovery Act. This FOA will use up to \$453.72 million in Recovery Act EECBG funds for these competitive grants awarded in two (2) topic areas.

Topic 1, the Retrofit Ramp-up Program, provides up to \$390.04 million for programs of \$5 to \$75 million for eight to 20 awards.

Topic 2, The General Innovation Fund, is for competitive grants that are reserved for units of local government and state-recognized tribes not eligible for direct formula grants, as per EISA 2007 requirements. Topic 2 provides up to \$63.68 million (approximately two percent of \$3.2 billion) for projects of \$1 to \$5 million for 15 to 60 awards.

The goal of this competitive FOA is to stimulate activities that move beyond traditional public awareness campaigns, program maintenance, demonstration projects, and other "one-time" strategies and projects. DOE seeks to stimulate activities and investments which can:

1. Fundamentally and permanently transform energy markets in a way that make energy efficiency and renewable energy the options of first choice; and
2. Sustain themselves beyond the grant monies and the grant period by designing a viable strategy for program sustainability into the overall program plan.
 - In this FOA, DOE is seeking applications which:
 - Leverage the participation and support of multiple local jurisdictions, regional planning agencies, and state energy offices;

- Prioritize energy efficiency and/or energy conservation as first in the loading order before
- investments are made in new generation; however, DOE is interested in applications that
- integrate cost-effective renewables with efficiency.
- Move beyond the planning stage and ready for implementation;
- Clearly articulate and demonstrate the ability to achieve measurable stretch goals and that
- have the potential to make an impact at the regional or national level; and
- Maximize the creation and/or retention of jobs in the United States.

Kitsap County to Appeal Shoreline Buffers Ruling to State High Court

By Christopher Dunagan

Tuesday, October 20, 2009

<http://www.kitsapsun.com/news/2009/oct/20/kitsap-county-to-appeal-shoreline-buffers-ruling/>

PORT ORCHARD — Washington State Supreme Court will be offered a chance to clear up confusion caused by its previous ruling regarding shoreline regulations.

Kitsap County commissioners have agreed to ask the high court to reverse a state Court of Appeals ruling that overturned Kitsap County's shoreline buffers.

In the case brought by the Kitsap Alliance of Property Owners, the appeals court acknowledged confusion created by a previous Supreme Court case, known as *Futurewise v. Western Washington Growth Management Hearings Board*. In that case, the Supreme Court failed to achieve a majority vote. In a conflicted decision, the high court concluded that the Shorelines Management Act — not the Growth Management Act — takes jurisdiction in shoreline areas.

The appeals court followed suit, saying Kitsap County could not change its shoreline buffers through its Critical Areas Ordinance — a provision of the Growth Management Act. The Legislature may have tried to resolve the conflict between the two laws, but it failed, the appeals court said.

Lisa Nickel, deputy prosecutor for Kitsap County, said she needs to confer with the county commissioners before drafting appeal documents. Following an executive session Monday, the commissioners voted to appeal the case to the state Supreme Court.

In a motion asking the Court of Appeals to reconsider its decision, Nickel outlined errors she believes the appeals court made. Among the arguments was that the Supreme Court ruling should not have been considered binding without a majority vote. Instead, the appeals court should have looked to the “plain language” of the law, as amended by the Legislature.

The appeals court denied the motion for reconsideration.

Until the Growth Management Act came along, shoreline buffers were governed by plans required by the Shorelines Management Act. But the GMA declared that shorelines were “critical areas,” so many jurisdictions revised their shoreline buffers.

Initially, Kitsap County decided to leave its shoreline buffers at 35 feet. But the Central Puget Sound Growth Management Hearings Board ruled that those buffers needed to be wider to protect salmon habitat, so the county increased the buffers to 50 feet in urban areas and 100 feet in rural and semirural areas.

The revised buffers were challenged by KAPO and eventually thrown out by the appeals court.

General Government Issues

Gov. Gregoire Announces Broadband Priority List to Receive Federal Stimulus Funding

OLYMPIA– Gov. Chris Gregoire released this week Washington state's prioritized list of Broadband Technology Opportunities Program (BTOP) stimulus applicants.

The American Recovery and Reinvestment Act appropriated \$7.2 billion in funding to expand broadband infrastructure and access across the United States. More than 2200 applications for this funding were received at the federal level. Each state's governor was given an opportunity to review and prioritize projects with an impact in their home state.

“I have prioritized applications which best meet the interests of Washington state,” Gregoire said. “These projects will help to create jobs and stimulate local economies. We are hopeful that these applicants will receive federal funds to help them jump start their efforts.”

The Washington State Department of Commerce first reviewed the applications for their potential to create sustainable jobs and stimulate economic growth. Next, the Governor’s Broadband Advisory Review Committee composed of senior technology experts determined which applications best met the federal program objectives and the recommendations described in the Governor's Broadband Advisory Council Report. Gregoire approved and submitted the committee’s list of preferred applications to the National Telecommunications and Information Administration (NTIA):

- Confederated Tribes of the Colville Reservation
- Grays Harbor Public Development Authority
- Mason County Public Utility District No. 3
- Northwest Open Access Network
- Public Utility District of Pend Oreille County
- Snohomish County
- Tacoma Housing Authority
- Tincan (Public Computer Center)
- Tincan (Broadband Adoption)
- Tri County Economic Development District

NTIA is conducting its own review, during which it will consider each state’s prioritization as part of its evaluation.

NTIA is expected to announce which applicants will receive federal funding on a rolling basis beginning in November. It is anticipated that the rules for a second wave of BTOP funding will be released later this year.

For more information about broadband activities and efforts in Washington, please visit the Washington State Broadband website at www.broadband.dis.wa.gov

Public Health & Human Services

The Department of Commerce is “Re-Thinking State Homeless Programs”

The state Department of Commerce is looking at options for funding homeless programs in the 2011-2013 that may include changes to how counties are involved in the process. The Department is holding a webinar to introduce their proposals on October 29, 2009. Information for joining the call is below.

Reserve your Webinar seat now at:

<https://www1.gotomeeting.com/register/724546664>

Hear about the new direction for homeless programs being formulated at the Department of Commerce for the 2011 – 2013 biennium and learn about the drivers for change. Learn in more detail about a consolidated approach to contracting, what programs may be impacted and the rationale for change. Also learn about the new requirements, minimum standards and matching funds that are being contemplated at the state level. This new direction calls for vigorous and extensive community input. It is the beginning of a major improvement process and an ideal time to come together as partners to end homelessness. The bottom line is to ensure that these changes support local implementation of 10 year plans and contribute to real and significant progress in the fight to end homelessness.

Title: *Re-Thinking State Homeless Programs*

Date: Thursday, October 29, 2009

Time: 10:00 AM - 11:30 AM PDT

Space is limited.

After registering you will receive a confirmation email containing information about joining the Webinar.

Association News

Skamania County Commissioner Paul Pearce seeks WSAC Secretary-Treasurer Position

Skamania County Commissioner Paul Pearce has announced his candidacy for the position of WSAC Secretary Treasurer. This position is a member of the WSAC Executive Board and upon subsequent annual elections will advance to the positions of Vice President, President, and Immediate Past President.

Our WSAC Officers rotate, East-West. Current WSAC Executive Board is comprised of the following:

President:	Mason County Commissioner, Lynda Ring Erickson	West
Vice President:	Stevens County Commissioner, Merrill Ott	East
Secretary Treasurer:	Snohomish County Council Member, John Koster	West
Immediate Past President:	Douglas County Commissioner Mary Hunt	East

As you can see, the Secretary/Treasurer must be a WSAC Member from the Eastern District this year.

As described in Article 5.9, the Secretary/Treasurer shall:

- (a) Keep the minutes of meetings of the members and the Board, and minutes which may be maintained by committees of the Board;
- (b) See that all notices are duly given in accordance with the provisions of these Bylaws or as required by law;
- (c) Be custodian of the corporate records of the Association;
- (d) Keep records of the post office address of each member and Director and of the name and post office address of each officer;
- (e) Have a report of the Association's fiscal affairs prepared for each regular general membership meeting;
- (f) Chair the Audit Committee;
- (g) Perform such other duties as from time to time may be assigned to him or her by the President or the Board.

In addition to Commissioner Pearce's announced candidacy, whose name will be placed in nomination during the opening business meeting at the WSAC Annual Conference in SeaTac on Wednesday, November 18, 2009 at approximately 1:00 p.m., nominations will be accepted from the floor. Voting will commence immediately following the close of nominations and the polls will close at 1:00 p.m. on Thursday, November 19th.

Here is Commissioner Pearce's statement of interest:

I would like to announce my candidacy for WSAC Secretary Treasurer. WSAC has been our best hope for affecting our relationship with the State as well as Federal governments. I have served in all three Eastern District officer positions as well as on the Timber Counties Committee as your Representative to the National Forest Counties and Schools Coalition board of directors. I am serving my third year on the Legislative Steering Committee, which I believe is the most active that I have ever seen. This organization reflects the strength of the largest to the smallest of our counties, allowing each to have an equal voice in our missions and goals. I care a great deal about the organization and will work to the fullest to continue the exemplary work of our staff and leadership.

Paul Pearce
pearce@co.skamania.wa.us

Training & Upcoming Events

Washington Counties – [wacounties.org/Calendar of Events](http://wacounties.org/Calendar%20of%20Events)

County Training Institute – www.countytraininginstitute.org

National Smart Growth Conference Comes to King County

Online Registration is now available for the 9th Annual New Partners for Smart Growth: Building Safe, Healthy and Livable Communities Conference, February 4-6, 2010, in Seattle, WA. For information see <http://www.newpartners.org/>

Grant Writing Workshop in Burien, Washington | December 8-9, 2009

The Washington State Criminal Justice Training Commission and Grant Writing USA will present a two-day grant writing workshop in Burien, December 8-9, 2009. Beginning and experienced grant writers from city, county and state agencies are encouraged to attend.

Purchase orders, checks and credit cards are welcome. Multi-enrollment discounts are available. Tuition payment is not required at the time of enrollment. Tuition is \$425 and includes class workbook and accompanying resource CD that's packed full of tools and more than 200 sample grant proposals. Seating is limited, online reservations are necessary.

For more information please visit:
<http://grantwritingusa.com/events/write/sewa1209.html>

Contact:
Cathy Rittenhouse
Grant Writing USA
800.814.8191
cathy@grantwritingusa.com

Rachelle Parslow
WSCJTC
206.835.7346
rparslow@cjtc.state.wa.us



WEBINAR SOLUTIONS

Don't miss it!

Greening the Bottom Line, Step by Step Guide to Environmental Purchasing (Cities - Counties)

Date: Monday, November 30, 2009

Time: 10:00 AM – 11:30 AM PT

Speakers: Bryan Shumey – U.S. Communities, Program Manager

Yalmaz Siddiqui – Office Depot, Environmental Strategy Director

Rick Brun – Cobb County, Purchasing Director

Jason Edens – City of Seattle, Purchasing Manager

Cost: \$99

We will offer practical tools and tips on how to implement a cost-effective environmental purchasing program through already existing contracts available to public agencies.

Register now: <https://www2.gotomeeting.com/register/165520859>

Courthouse Ramblings

Robert (Bob) Holter, Former Mason County Sheriff and Commissioner

We are saddened with the news that **Robert (Bob) H. Holter** passed away Sunday, October 11, 2009. After 25 years with the Seattle Police Department, Bob was elected Sheriff of Mason County in November 1986. Bob's leadership was instrumental in helping the Mason County Sheriff's Office receive Washington State Accreditation during his term. He served one full term as Sheriff and later served as a Mason County Commissioner before retiring in 2004.



A "Celebration of Life" will be held at 11:00 am on October 24, 2009 at the Shelton High School Auditorium in Shelton, Washington. The family requests that any remembrances or contributions be made to your favorite charity.

Good Things

County TV Station Wins National Awards

C-RCC TV 22, Pierce County's television station, received three awards from the National Association of Telecommunications Officers and Advisors (NATOA). The 24th Annual Awards recognized excellence in broadcast, cable, multimedia and electronic programming produced by local governments throughout the United States and Canada. NATOA received 810 entries.

"These awards honor C-RCC's dedication to quality local programming and enhancing the public's understanding of local government issues," said Steilacoom Mayor Ron Lucas, chairman of the Rainier Communications Commission that oversees the station.

C-RCC won awards in the following categories:

News Series, 2nd place: "Pierce County News" is a weekly newscast, airing daily at 7:30 a.m. and 7:30 p.m., that highlights local government issues and community events in Pierce County. Created by Nicole Sanchez, Megan Hutton, Gregg McClellan, Ben Ramsey and David Kellman.

Programming Impact, 3rd place: "Transforming Tacoma: The Struggle for Civil Rights" is a short documentary exploring the trials and tribulations of the civil rights movement in Tacoma. Created by Sid Lee, Victoria Woodards, Effenus Henderson and Marc Pease.

Public safety, Honorable Mention: "When the Unexpected Happens: Learn How to Prepare" is a training video about emergency preparedness for general and special populations, including the hearing impaired and mobility challenged. Created by Megan Hutton and Gregg McClellan in cooperation with the Pierce County Department of Emergency Management and the Department of Human Services.

C-RCC TV 22 is operated by Pierce County and the cities of DuPont, Fife, Orting, Puyallup, Sumner and University Place. The station televises meetings of the county and city councils as well as produces original programming.

C-RCC can be found on channel 22 on the Click! and Comcast cable systems. Rainier Connect customers can find it on channel 86. More information, including archived videos of council meetings, is available at www.crctv.org.

In the coming days, watch for an announcement about C-RCC TV's new identity and look.

CONTACTS: Hunter George, Pierce County Communications, hgeorge@co.pierce.wa.us (253) 798-6606; or Gregg McClellan, C-RCC, gmcclel@co.pierce.wa.us (253) 589-5523

Central Washington Energy Consortium Wins Innovation Partnership Zone Status

OLYMPIA – The Washington State [Department of Commerce](#) today announced the designation of the Central Washington Regional Energy Consortium (CWREC) in [Kittitas County](#) as an [Innovation Partnership Zone](#) (IPZ).

The CWREC is a partnership to advance low-carbon technology by leveraging alternative energy resources – wind and solar – in Kittitas County. The IPZ will research and develop new wind, solar and other renewable technologies.

"I am delighted that the state's Department of Commerce has approved an Innovation Partnership Zone in Kittitas County. In creating the Innovation Partnership Zones, I directed the department to choose locations with enormous potential, where research and education are rooted next to globally competitive businesses. Kittitas County is one of those

places. I am confident this will support our state's efforts in being a leader in the clean-energy economy," said [Gov. Chris Gregoire](#).

"The Central Washington Regional Energy Consortium will help commercialize new technologies that are vital to economic development and a comprehensive state energy plan for the future," said Rogers Weed, director of the Washington State Department of Commerce. "Collaborations like this are what we need to boost Washington's leadership toward a lower carbon economy."

CWREC partners include Kittitas County, [Central Washington University](#) (CWU), [Economic Development Group of Kittitas County](#), [Puget Sound Energy](#), and [enXco Development Corporation](#).

The work of the IPZ will be conducted through collaboration with Puget Sound Energy, enXco, and CWU's "Renewable Energy and Sustainable Technology Degree Program," which is expected to launch in 2010. In addition, the Central Washington University Research Foundation will serve as an intellectual resource enabling collaboration, development of technologies and commercialization.

"This is really a momentous event for the future of Kittitas County," said Kittitas County Commissioner Paul Jewell. "This is an opportunity for us to bring some solid job growth to our county and to shape the future of our economy."

"We're really excited about this designation," said Ron Cridlebaugh, Kittitas IPZ administrator and executive director of the Economic Development Group of Kittitas County. "It's going to be a catalyst for us as we move forward with economic development. One of the greatest things that came out of this is the collaboration and commitment from a variety of partners to make something happen in this county."

The IPZ program was created in 2007 by Gov. Gregoire and the Washington State Legislature. It is one of many efforts to stimulate the growth of industry clusters and to build regional economies. IPZs empower regions to form partnerships between research entities, private sector partners, and workforce training to collaborate and develop commercially viable technologies.

There are now 12 IPZs in the state of Washington. Designations are made Oct. 1, every other year, by the director of Commerce.

For more information on the Washington State Department of Commerce, visit www.commerce.wa.gov.

Attachments

Welcome to the U.S. Communities Purchasing & Finance Agency

(U.S. Communities) website <http://www.uscommunities.org/>

The Association of School Business Officials International (ASBO), the National Association of Counties (NACo), the National Institute of Governmental Purchasing (NIGP), the National League of Cities (NLC), and the United States Conference of Mayors (USCM), jointly sponsor the

U.S. Communities Government Purchasing Alliance (U.S. Communities)

Designed in cooperation with an Advisory Board of local government purchasing officials, U.S. Communities pools the purchasing power of public agencies, achieves bulk volume discounts on behalf of public agencies, competitively solicits quality products through a lead public agency and provides a purchasing forum for public agencies nationwide.

You can obtain information on how to contact all U.S. Communities suppliers by telephoning (866) 472-7467 or by sending an email to info@uscommunities.org

U.S. Communities | 2175 North California Blvd., Suite 550, Walnut Creek, CA 94596

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"Results from our internal customer satisfaction survey show that our customers want two things from Purchasing. First save us time in the procurement process and second save us money. When Kansas City, Missouri uses a U.S. Communities contract we save both time and money for our customers."

Ray Burnett,
Commissioner of Purchases and Supplies
Kansas City, MO.

Levy Limit Factor Questions That Arise When the Implicit Price Deflator (IPD) is a Negative Value

The following questions and answers are designed to help taxing districts and assessors determine the levy limit factor when the change in the implicit price deflator (IPD) is a negative value.

Determining the Limit Factor

Q. What is the levy limit factor?

A. This is the percentage applied to a taxing district's maximum levy allowed by chapter 84.55 RCW to calculate the district's levy limit.

Q. How is the levy limit factor determined?

A. The levy limit factor is defined in RCW 84.55.005 and WAC 458-19-005:

- For taxing districts with a population of less than 10,000 in the calendar year prior to the assessment year, the limit factor is 101 percent.
- For taxing districts with a population of 10,000 or greater, the limit factor is the lesser of 100 percent plus inflation or 101 percent.
- For taxing districts with a population of 10,000 or greater having made a finding of substantial need; the limit factor is the lesser of 101 percent or the limit factor contained in the resolution or ordinance of substantial need.

Q. What is the 2010 tax year rate of inflation as used for property tax levy limits?

A. The rate of inflation is based on the percentage change in the IPD, which for the 2010 tax year is -0.848 percent (negative).

Q. Who determines the population of a taxing district?

A. The taxing district is responsible for determining its population and providing that information to the county assessor.

Q. Will the negative IPD result in a reduced levy amount?

A. Probably not. In addition to an adjustment to the maximum levy allowed based on the ordinances or resolutions adopted by the taxing district, the levy limit is increased due to new construction and other allowable items. More than likely, this increase will exceed the negative IPD factor.

Taxing Districts With a Population of Less Than 10,000

Q. How does the negative rate of inflation affect processes and levies made by taxing districts with a population of less than 10,000?

A. These smaller districts are not impacted by the negative rate of inflation. These districts continue to have a limit factor of 101 percent and must continue to adopt an ordinance or resolution if they intend to increase their levies. The ordinance or resolution must indicate the dollar and percentage increase, exclusive of increases due to new construction and certain other items, over the previous year's levy.

If a district does not adopt an ordinance or resolution authorizing an increase, the district's levy is limited to 100 percent of the prior year's levy plus additional amounts for new construction and certain

other items. (RCW 84.55.120)

Taxing Districts With a Population of 10,000 or More

Q. What limit factor will be used in the 2010 tax year levy calculations to levy the maximum levy allowed by law (chapter 84.55 RCW)?

A. That depends on which ordinances or resolutions the taxing district adopts concerning property tax levies:

- If no ordinances or resolutions are adopted by the district, the limit factor is 99.152%.
- If one ordinance or resolution is adopted, the limit factor is 99.152%.
- If the district adopts a second resolution finding a substantial need, the limit factor specified in the ordinance or resolution will be used. (RCW 84.55.0101) The limit factor can be greater than 99.152%, but cannot exceed 101%.

Q. Is a taxing district required to adopt an ordinance or resolution to increase its prior year's levy amount?

A. Yes. The negative rate of inflation did not change this requirement.

Q. What percentage of the taxing district's governing board must sign the resolutions or ordinances increasing the levy amount or establishing a limit factor?

A. A simple majority is required to increase the levy from the prior year. Approval of the levy limit increase in the substantial need resolution or ordinance requires two-thirds of the members of a governing board of four members or less, and a majority plus one in governing boards made up of more than four members. For example:

Number of Board Members	Signatures Required
3	2
4	3
5	4
6	5
7	5
8	6
9	6

Q. What information is required to be included in the resolution or ordinance increasing the district's levy?

A. The ordinance or resolution must state both the dollar increase and percentage increase of the current budget request compared to the prior year's actual levy, exclusive of increases due to new construction and certain other items. The percentage increase in the document may be greater than 1% if the district is levying previously unused levy capacity (banked capacity). A resolution may look something like this example:

WHEREAS, the Board of Commissioners of _____ Taxing District has met and considered its budget for the calendar year 2010; and,
WHEREAS, the district's actual levy amount from the previous year was \$100,000 and,
WHEREAS, the population of this district is more than 10,000; now,
therefore,
BE IT RESOLVED by the governing body of the taxing district that an increase in the regular property tax levy is hereby authorized for the levy

to be collected in the 2010 tax year. The dollar amount of the increase over the actual levy amount from previous year shall be **\$1,000** which is a percentage increase of **1%** from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred, and refunds made.

Q. What information is required to be included in the substantial need resolution or ordinance increasing the district's limit factor?

A. The resolution or ordinance must include the reason for the substantial need and the limit factor (not to exceed one hundred one percent). For example:

WHEREAS, the Board of Commissioners of _____ Taxing District has determined that, due to general maintenance and operation expenses, the Board of Commissioners finds that there is a substantial need to set the levy limit at one hundred one percent.