

NO. **22-0739B**

BEFORE THE BOARD OF COUNTY COMMISSIONERS
OF SPOKANE COUNTY, WASHINGTON
AS EX-OFFICIO SUPERVISORS OF
THE NEWMAN LAKE FLOOD CONTROL ZONE DISTRICT

IN THE MATTER OF DETERMINING TO
USE THE "ASSESSED VALUE" NOT THE
"MARKET VALUE" FOR ESTABLISHING
THE ASSESSMENTS IN THE NEWMAN
LAKE FLOOD CONTROL ZONE
DISTRICT FOR CALENDAR YEAR 2023

RESOLUTION

WHEREAS, pursuant to the provisions of chapter 86.15 RCW, the Board of County Commissioners of Spokane County, Washington ("Board" or "Board of County Commissioners") created the Newman Lake Flood Control Zone District ("NLFCZD"); and

WHEREAS, pursuant to the provisions of RCW 86.15.050, the Board of County Commissioners are the ex officio supervisors of the NLFCZD; and

WHEREAS, as authorized under RCW 86.15.160, the NLFCZD is funded in part by an assessment upon property within the NLFCZD based upon the provisions of chapter 86.09 RCW; and

WHEREAS, pursuant to the provisions RCW 86.15.160(2) and RCW 86.09.409, the Board has opted to use the alternate method to determine benefit based upon "relative value of benefited land" within the NLFCZD as opposed to the percentage of benefits based upon acreage; and

WHEREAS, pursuant to the above referenced state statutes, the Board since the NLFCZD was established in 1968 has used the "assessed value" as opposed to "market value" in conjunction with assessing properties within the NLFCZD under RCW 86.15.160(2) and RCW 86.09.409; and

WHEREAS, on January 21, 2022, the Board requested an opinion from the Washington State Attorney General's Office as to whether or not in levying assessments in the NLFCZD under RCW 86.15.160(2) and RCW 86.09.409 they should use the "assessed value" or "market value." To date the Attorney General's Office has not provided a response with regard to the request; and

WHEREAS, pending receipt from the Attorney General's Office of an opinion in conjunction with the above referenced request, legal counsel has recommended that for the purpose of the 2023 NLFCZD assessment. staff continue to use the "assessed value" as opposed to the "market value" with the understanding that legal counsel would reconsider its legal recommendation subsequent to its receipt and analysis of any Attorney General opinion.

NOW, THEREFORE, BE IT RESOLVED by the Board of County Commissioners of Spokane County, Washington, acting as the ex-officio supervisors of the NLFCZD, that the District and staff shall use the “assessed value” as opposed to “market value” for the purpose of calculating assessments under RCW 86.15.160(2) and RCW 86.09.409 on those properties within the boundaries of the NLFCZD in conjunction with the 2023 budget.

PASSED AND ADOPTED this 8th day of November 2022.

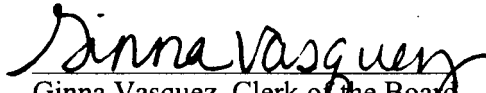
BOARD OF COUNTY COMMISSIONERS
OF SPOKANE COUNTY, WASHINGTON



ATTEST:


MARY L. KUNEY, Chair


AL FRENCH, Vice-Chair


Ginna Vasquez, Clerk of the Board


JOSH KERNS, Commissioner