

RESOLUTION NO.

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY, WASHINGTON

IN THE MATTER OF SPOKANE COUNTY)
ROAD IMPROVEMENT DISTRICT (RID) NO.) **Resolution of Intention**
PROPOSED IMPROVEMENT OF)
))
LOCATED)
))
))

A Resolution of the Board of County Commissioners of Spokane County, Washington, ('the Board') declaring the intention of the Board to improve _____ located in _____ East, W.M.

- _____ by constructing or reconstructing, (cor) (Windows - ctrl 0)
- _____ by grading, shaping, (grsh) (Windows - ctrl 1)
- _____ crushed surfacing, (cs) (Windows - ctrl 2)
- _____ constructing drainage appurtenances as required by County Engineer, (drain) (Windows - ctrl 3)
- _____ constructing driveway approaches, (app) (Windows - ctrl 4)
- _____ and curb, (cb) (Windows - ctrl 5)
- _____ and sidewalk, (sd) (Windows - ctrl 6)
- _____ constructing drainage swales and associated structures, (swale) (Windows - ctrl 7)
- _____ hydro seeding, (hs) (Windows - ctrl 8)
- _____ installation of turf, (tf) (Windows - ctrl 9)
- _____ installation of a mow strip, (mow) (Windows - ctrl shift x)
- _____ paving a _____ foot wide strip with asphalt concrete pavement, (pva) (Windows - ctrl shift y)
- _____ paving a _____ foot wide strip with bituminous surface treatment and associated seal coats, (pvb) (Windows - ctrl shift z)

and by doing all work necessary in connection therewith; setting forth the nature and territorial extent of the improvement; stating the estimated cost thereof and the proportionate amount to be borne by the property within the proposed district; fixing a time and date for a hearing thereon; and directing the County Engineer to prepare a preliminary assessment roll.

WHEREAS, the County Engineer recommends that the property in the proposed district is sufficiently developed, that the proposed improvement will benefit the properties within the district and that the proposed improvement is feasible and practical and that the road improvement district ('RID') be initiated by resolution of the Board and that the procedures for formation of the RID shall be the alternative method as set forth in Chapter 35.43 RCW pursuant to RCW 36.88.065.

NOW, THEREFORE BE IT RESOLVED by the Board as follows:

Section 1. The Board finds that the property within the proposed district is sufficiently developed, and that it is the intention of the Board to establish a RID for the purpose of improving the following described roadways, then Same Formation by Alternative (Protest).doc

Language As Above followed by roads and portions to be done East, W.M., by and by doing all work necessary in connection therewith.

Section 2. That the estimated cost and expense of the proposed improvement is hereby declared to be approximately as follows:

Contract Amount	\$
Engineering	
Contingencies	
Interim Finance Cost	
Publishing Costs	
Bond Attorney Fee	
Closing Cost	
Bond Costs	
Treasurer's Costs	
Previous R.I.D. Cost	
Total Project Cost	\$

*****see prelim pkg for language*****

For properties where road improvements are required as a condition of a zone change, preliminary plat, variance, conditional use permit or other planning action or as a condition of a building permit, the total cost of required improvements shall be assessed to the property, and that for properties in the district where no improvement requirements have been so imposed _____ percent (___%) of the improvement cost assessed to the property shall be paid by the County Road Fund and the remainder assessed to the property.

SECTION 3. It is the intention of the Board to establish a RID to be known and designated as Spokane County RID No. ___ which district includes properties fronting or abutting upon the streets to be improved.

SECTION 4. All persons who may desire to speak in favor of or object to the construction of the aforesaid improvement or the formation of the aforesaid improvement district are hereby notified to appear to speak in favor of or protest such objections at a meeting of the Board to be held in County Commissioners Assembly Room, at the Spokane County Public Works Building, West 1026 Broadway, in Spokane Washington at _____, _____, _____, 199___, at which time and place is hereby fixed for hearing and matters relating to said proposed improvement and all objections thereto, and for determining the method of payment of said improvement.

SECTION 5. The County Engineer is hereby directed to submit to the Board, at or prior to the date fixed for such hearing, an assessment map or print showing thereon the lots, tracts and parcels of land and other property which will be specially benefited thereby together with a preliminary assessment roll showing the estimated amount of the cost and expense of such improvement to be borne by each lot, tract or parcel of land or other property, and also designating thereon all property which is being purchased under contract from the County, if any. The nature of improvement contemplated for said district is such that the special benefits conferred on the property of the district are not fairly reflected by the use of the zone and termini assessment method and that for the purposes of said district the assessments shall be made against the property of the district in accordance with the special benefits it will derive from the improvement without regard to the zone and termini method, such special benefits to be measured by ***** use of the frontage area assessment method in accordance with Resolution No. 62-309 passed and adopted the 12th day of July, 1962. This method of assessment is the most practical and equitable under the prevailing conditions and reflects the special benefits derived.

SECTION 6. The Clerk of the Board of County Commissioners or the County Engineer is hereby directed to give notice of said hearing by publication of this Resolution in at least two consecutive issues of a newspaper of general circulation in Spokane County, the date of the first publication to be at least 15 days prior to the date fixed by this resolution for hearing before the Board.

Notice of the adoption of this resolution of intention and notice of hearing thereon shall be given to each owner or reputed owner of any lot, tract or parcel of land or other property within the proposed improvement district by mailing said notice to the owners or reputed owners of the property as shown on the tax rolls of the County Treasurer at the address shown thereon at least 15 days before the date fixed for the public hearing. The said notice shall set forth the nature of the proposed improvement, the total estimated cost, the proportion of the total to be borne by the particular lot, tract or parcel, the date and place of the hearing before the Board and the fact that the jurisdiction of the Board to proceed with a road improvement initiated by resolution shall be divested by a protest filed with the Board within thirty days from the date of passage of the resolution ordering the improvement signed by the owners of the property within the proposed district subject to 60 percent (60%) or more of the total cost of the improvement as shown and determined by the preliminary estimates and assessment roll.

RESOLUTION NO.

The notice given to the public or to the owners of specific lots, tracts, or parcels of land relating to the formation of a County RID shall contain a statement that actual assessments may vary from assessment estimates so long as they do not exceed a figure equal to the increased true and fair value the improvement adds to the property.

PASSED AND ADOPTED by the Board this ____ day of _____, 199__.

BOARD OF COUNTY COMMISSIONERS
OF SPOKANE COUNTY, WASHINGTON

M. Kate McCaslin, Chair

John Roskelley, Vice Chair

Phillip D. Harris

ATTEST: VICKY M. DALTON
CLERK OF THE BOARD

By _____
Daniela Erickson, Deputy

PUBLISH: Spokesman-Review:
forms/protest



PUBLIC WORKS DEPARTMENT
Division of Engineering and Roads
1026 West Broadway Avenue
Spokane WA 99260-0170
(509)477-3600

Notice of Adoption of a Resolution of Intention to Create a Road Improvement District (RID)

And

Notice of Public Hearing

The Board of County Commissioners adopted Resolution #0-0177, a copy of which is included with this notice, on February 22, 2000. The resolution declares Spokane County's intention to create a Road Improvement District to be known as RID #531 – Lemon Lane. A public hearing has been scheduled in order for the Board to ascertain the feasibility of the proposed RID, to determine whether the benefits to be derived therefrom exceed the costs and expense, to select the method of assessment, and to consider all other matters pertaining to the improvement. Public testimony is invited at the hearing which will be held:

Tuesday, March 21, 2000 at 5:00 P.M.
Commissioners Assembly Room
Spokane County Public Works Building
1026 West Broadway
Spokane, Washington

The proposed RID involves the improvement of:

- **Lemon Lane** - from Parkway Road south approximately 400 feet and located within Section 21, Township 26 North, Range 42 East W.M.

The proposed roadway improvements consist of constructing or reconstructing, grading, shaping, constructing drainage appurtenances as required by the County Engineer, constructing driveway approaches, paving a 28 foot wide strip with asphalt concrete pavement, constructing Type C curb, and by doing all work necessary in connection therewith.

The total estimated cost of this improvement is \$47,788.25. This estimated amount includes construction, engineering, surveying, advertising, mailing, publishing, legal, financing, bond, and other district related costs which by law are required to be included in the expense of the district.

The total final district cost will be proportioned for payment in the following manner:

- 85% of the cost to be levied as assessments upon the properties specially benefited by the improvement.
- 15% of the cost to be paid from the Spokane County Road Fund.

The estimated assessment for your property is shown on the enclosed sheet. *Actual assessments may vary from assessment estimates so long as they do not exceed a figure equal to the increased true and fair value the improvement adds to the property.*

(over)

If the RID is created, the jurisdiction of the County to proceed with the road improvement shall be divested by a protest by property owners having sixty percent (60%) or more of the assessment. Any property owner wishing to protest the formation of the RID should do so in writing within thirty (30) days from the date of passage of the resolution ordering the improvement. In other words, if a 60% or greater protest by assessment is received within the 30 day period, the project would be terminated. Protest letters should be addressed to:

The Clerk of the Board
Spokane County Commissioners
Spokane County Court House
1116 West Broadway
Spokane, Washington 99260

If you have questions, please call Pat Frankovic with the RID Section of the Spokane County Engineer's Office at (509)477-3600.

Notice provided by:

William A. Johns, PE
Spokane County Engineer

forms/protest

September 8, 2004

Board of County Commissioners
Courthouse
Spokane, Washington 99260

RE: Spokane County Road Improvement District No.

Dear Commissioners:

CERTIFICATE OF MAILING OF NOTICE OF ADOPTION OF RESOLUTION SETTING DATE FOR PRELIMINARY ASSESSMENT ROLL HEARING AND ORDERING NOTICE AND PUBLICATION THEREOF

I hereby certify that notice of the adoption of resolution setting date for preliminary assessment roll hearing and ordering notice and publication No. _____ for the proposed improvement of _____ located in Sections _____, Township _____ North, Range _____ East, W.M., by _____ and by and doing such other work as may be necessary thereto, and declaring that a public hearing before the Board of County Commissioners of this proposed improvement has been set for Tuesday, _____, 199____, at 5:00 o'clock p.m., in the County Commissioners Assembly Room in the Public Works Building located at West 1026 Broadway, Spokane, Washington, was given to each property owner within the proposed improvement district by mailing said notice to the owner or reputed owner of the property as shown on the tax rolls of the County Treasurer at the address thereon _____, 199____.

William A. Johns, P.E.
Spokane County Engineer

Subscribed and sworn to before me this ____ day of _____, 199____.

Notary Public
In and for the State of Washington,
Residing at Spokane.

\\rid\forms\prelim

September 8, 2004

Dear Property Owners:

On Tuesday, , the Board of County Commissioners held a hearing to determine the feasibility of a road improvement district ('RID') for the improvement of . At this hearing the Board opted to continue the hearing for 30 days to allow property owners the opportunity to write in against or in favor of the proposed RID. All protests are to be received by the Clerk of the Board of County Commissioners no later than 5:00 p.m. August 24, 1995. Send Protests To: Clerk of the Board, County Commissioners Office, Spokane County Courthouse, 1116 W Broadway, Spokane WA 99260.

Sincerely,

**Pat Frankovic
RID Administrator**

Complete:

notice of continuance

& affidavit of posting continuance

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY, WASHINGTON

RESOLUTION NO.

IN THE MATTER OF SPOKANE COUNTY)
ROAD IMPROVEMENT DISTRICT (RID) NO.)
IMPROVEMENT OF)

**Resolution To Create
A Road Improvement District**

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A Resolution of the Board of County Commissioners of Spokane County, Washington ('the Board') providing for the improvement of _____, by _____, and by doing all work necessary in connection therewith, all in accordance with Resolution No. _____ passed and adopted by the Board on the _____ day of _____, 199____; creating Spokane County Road Improvement District ('RID') No. ____; stating the portion of the cost of said improvement which shall be paid by cash or assessment upon the property of said district and the mode of payment; and directing the County Engineer to proceed with the improvement and to prepare and file an assessment roll.

WHEREAS Resolution No. _____ passed and adopted on the __ day of _____, 199____, declaring the intention of the Board to order the improvement of _____ by _____ and by doing such other work as may be necessary in connection therewith, and fixing a time for the hearing therein.

WHEREAS said resolution of intention was duly published and the due notice of hearing was given as required by law.

WHEREAS the said hearing was held as provided in said notice and after hearing and considering written and verbal suggestions and recommendations of various property owners within the district, the Board has ascertained that the plan of improvements within the limits of the district is feasible and has determined that there exists a public necessity for the construction of the improvement and has determined to order the construction of said improvement.

THEREFORE BE IT RESOLVED by the Board as follows:

Section 1. The following roads as described below shall be improved by _____

Resolution No.

roads and length here

Section 2. It is found that the plan of construction as hereinbefore outlined is feasible and the benefits to be derived therefrom by the property within the proposed district as hereinbefore outlined exceed the cost and expense of the contemplated improvements.

Section 3. There is hereby established a road improvement district in the County to be known and designated as Spokane County RID No. ___ which said district shall include all the property *

* between the termini of said improvements.

* within the boundary of the district which appear on the attached computer generated legal description report

(SEE ATTACHED SHEET)

Section 4. It is deemed that the nature of improvement contemplated for said district is such that the special benefits conferred on the property of the district are not fairly reflected by the use of the zone and termini assessment method and that for the purposes of said district the assessments shall be made against the property of the district in accordance with the special benefits it will derive from the improvement without regard to the zone and termini method, such special benefits to be measured by *****use of the frontage area assessment method in accordance with Resolution No. 62-309 passed and adopted the 12th day of July, 1962. This method of assessment is the most practical and equitable under the prevailing conditions and reflects the special benefits derived.

****such special benefits to be measured by use of the method in accordance with Resolution No. 62-309 passed and adopted the 12th day of July, 1962.

****, such special benefits to be measured by use of the method of assessment for the district which shall be computed by using the Frontage-Area method in lieu of the Zone-Termini method.

Section 5. The County Engineer is hereby directed to establish a reimbursable project to provide moneys from the County Road Fund for the payment of all costs and expenses of the construction of said improvement and, upon the determination of said costs and expenses, to prepare and file with the Clerk of the Board of County Commissioners an assessment roll for the costs of said improvement to be assessed against the property included in the assessment district herein created. He is also directed to prepare plans and specifications under which the proposed improvement will be constructed and issue a call for bids upon the same.

Section 6. The total project cost shall be the sum of the following items of cost:

- (1) Contract amount as determined by ****For BST Job Check w/ Bob The construction amount will be determined upon completion of roadway construction. **** the lowest bid on which the contract is awarded.
- (2) Engineering being _ percent of the contract amount.
- (3)Contingencies being _ percent of the contract amount.
- (4) Interim financing cost - \$_____
- (5) Publishing Costs - \$_____
- (6) Bond Attorney Fee - \$_____
- (7) Closing Costs - \$_____
- (8) Bond Costs - \$_____
- (9) Treasurer's Fee - \$_____
- (10) Previous RID Costs - \$_____

The total project cost shall be apportioned as follows.

**The total project cost shall be borne by assessment against the properties benefited and included in the

district hereinbefore created. Except as otherwise provided herein, Spokane County shall not be liable in manner for any portion of the costs and expenses of said improvement district.

****Eighty-five percent (85%) of the total project cost shall be borne by assessment against the properties benefited and included in the district hereinbefore created, and fifteen percent (15%) of the total project cost to be borne by the County Road Fund. Except as otherwise provided herein, Spokane County shall not be liable in manner for any portion of the costs and expenses of said improvement district.

**One hundred percent (100%) of the total project cost shall be borne by assessment against the properties benefited and included in the district hereinbefore created. Except as otherwise provided herein, Spokane County shall not be liable in manner for any portion of the costs and expenses of said improvement district.

**For properties where road improvements are required as a condition of a zone change, preliminary plat, variance, conditional use permit or other planning action or as a condition of a building permit, the total cost of required improvements shall be assessed to the property, and that for properties in the district where no improvement requirements have been so imposed fifteen percent (15%) of the improvement cost assessed to the property shall be paid by the County Road Fund and the remainder assessed to the property.

Section 7. That there be and is hereby created in the office of the Spokane County Treasurer two funds of the County to be known and designated as "Spokane County RID No. __ Construction Fund," and "Spokane County RID No. __ Bond Fund."

The Spokane County Road Fund shall be reimbursed for all costs and expenses incurred by reason of the RID except those costs or portions of costs which Spokane County agrees to bear as hereinbefore stated. Such reimbursement shall be made by the issuance of warrants against the Spokane County RID No. Construction Fund.

All moneys collected by the County Treasurer upon any assessments levied for the construction of said improvement shall be placed in the said construction fund and in the said bond fund after sale of the bonds. Bonds of said improvement district, payable on or before twelve years from date of issuance, shall be sold in the amount sufficient to reduce all outstanding warrants against aforesaid construction fund for that portion of the cost and expenses of the installation of said improvement to be assessed against the property within the district after determining the amount of such assessments paid within the thirty (30) day period allowed for payment of assessments without penalty of interest.

Resolution No.

The interest charged on the unpaid assessments shall be one-half of one percent greater than the rate of interest the RID bonds shall bear.

Section 8. This road improvement project, RID No. , is specifically found to be a “3-R Project” as defined and described in the currently adopted Spokane County Standards for Road and Sewer Construction and is therefore classified as such. As a “3-R Project,” it is subject to Section 4.00 - 3-R Design Standards and other related or applicable sections of the Spokane County Standards for Road and Sewer Construction.

PASSED AND ADOPTED by the Board this ___ day of ___, 199___.

BOARD OF COUNTY COMMISSIONERS
OF SPOKANE COUNTY, WASHINGTON

M. Kate McCaslin, Chair

John Roskelly, Vice Chair

Philip D. Harris

ATTEST: VICKY M. DALTON
CLERK OF THE BOARD _____

By _____
Daniela Erickson, Deputy

September 8, 2004

NOTICE OF CREATION

ROAD IMPROVEMENT DISTRICT ('RID')

Dear Property Owner:

The Board of County Commissioners of Spokane County, Washington, ('the Board') at their regular meeting of , approved the creation of a RID No. for the proposed improvement of and passed and adopted Resolution No. authorizing the road improvement district and ordering the road improvement.

In order for the RID to be canceled, protests amounting to sixty percent (60%) or more of the total assessment must be filed within thirty (30) days of the passage of the resolution ordering the improvement.

If you want to submit a protest to this RID you must do so in writing and submit the protest to:

Clerk of the Board of
Spokane County Commissioners
Spokane County Courthouse
W. 1116 Broadway Avenue
Spokane, WA 99260-0100

By no later than 5:00 P.M., . Protests received after that time will not be considered.

Very truly yours,

William A. Johns, P.E.
Spokane County Engineer

protest.pkg

September 8, 2004

Board of County Commissioners
Courthouse
Spokane, Washington 99260

RE: Spokane County Road Improvement District No.

Dear Commissioners:

CERTIFICATE OF MAILING OF NOTICE OF CREATION OF

I hereby certify that Notice of Creation for , , located in East, W.M., and declaring that in order for the RID to be canceled, protests amounting to sixty percent (60%) or more of the total assessment must be filed with the Clerk of the Board of County Commissioners within thirty (30) days of the passage of the resolution ordering the improvement and that protests to the RID must be submitted in writing by no later than 5:00 P.M., , and that any protests received after that time will not be considered, was given by mailing said notice to the owner or reputed owner of the property as shown on the tax rolls of the County Treasurer at the address thereon .

William A. Johns, P.E.
Spokane County Engineer

Subscribed and sworn to before me this ____ day of _____, 199__.

Notary Public
In and for the State of Washington,
Residing at Spokane.

September 8, 2004

CERTIFICATION OF PROTEST RESULTS
ROAD IMPROVEMENT DISTRICT NO.

TO THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY, WASHINGTON

A thirty (30) day protest period of the construction of improvements to from commenced , 19 , and ended at 5:00 P.M., , 19 . All protests were opened and tabulated under my supervision as they were received during the protest period. A protest was filed by . The Spokane County Prosecuting Attorney's Office advise that such protest is invalid for certain properties included within the boundaries of as a result of prior RID. formation waivers executed by in conjunction with filed in the Spokane County Auditors Office in , as well as a "No. , Notice to the Public", filed on , in the Spokane County Auditor's Office, Document No. . I have accordingly been further directed by the Spokane County Prosecuting Attorney's Office to exclude such protest in my tabulations. The result of the protest excluding that filed by , as referenced herein are as follows:

Total percentage of assessed amount of project cost protested is %.

Respectfully submitted,

Daniela Erickson
Clerk of the Board of
Spokane County Commissioners

protest.pkg

Formation by Alternative (Protest).doc

RESOLUTION NO.

BEFORE THE BOARD OF COUNTY COMMISSIONERS OF SPOKANE COUNTY, WASHINGTON

[May need to do a **Resolution Affirming the Creation of a Road Improvement District and** if changes necessary or inadvertently used wrong creating resolution]

IN THE MATTER OF SPOKANE COUNTY)
ROAD IMPROVEMENT DISTRICT ('RID') NO.) Resolution Ordering
PROPOSED IMPROVEMENT OF) the Construction
ROAD LOCATED IN SECTION) of Roadway Improvements
TOWNSHIP)
NORTH, RANGE EAST, W.M.)

A Resolution of the Board of County Commissioners of Spokane County, Washington, ('the Board') certifying the results of protests against the construction of roadway improvement to located in Sections East, W.M.; and directing the County to proceed with the improvement pursuant to Board of County Commissioner's Resolution No. .

WHEREAS, the Board did on , hold a public hearing in the matter of creation of Spokane County Road Improvement District ('RID') No. for and did pursuant to Chapter 36.88 and 36.88.065 by resolution order the creation of Spokane County RID No. .

WHEREAS, a thirty (30) day protest period was entered into commencing, and ended at 5:00 P.M., , during which time owner of property within the district were afforded an opportunity to protest the Board proceeding with the construction of the proposed improvement.

WHEREAS, the Clerk of the Board has certified that written protests amounting to percent of the estimated assessments upon the property were received during the protest period.

NOW, THEREFORE BE IT RESOLVED, by the Board as follows:

Section 1. The County Engineer is hereby directed pursuant to Board of County Commissioners of Spokane County, Washington, Resolution No. to proceed with the improvement of the following road as described below.

____- from

PASSED AND ADOPTED by the Board this day of , 199__.

**BOARD OF COUNTY COMMISSIONERS
OF SPOKANE COUNTY, WASHINGTON**

M. Kate McCaslin, Chair

John Roskelley, Vice Chair

Phillip D. Harris

ATTEST: **VICKY M. DALTON
CLERK OF THE BOARD**

By _____
Daniela Erickson, Deputy

protest.pkg

Formation by Alternative (Protest).doc

September 8, 2004

Ms. Linda Wolverton
Spokane County Treasurer
Courthouse
Spokane, WA 99260

RE: RID No. ___ -

Dear Ms. Wolverton:

Road Improvement District No. ____, involving the improvement of _____, was created _____, 199___.
The properties described below will be assessed for costs of the improvement.

(SEE ATTACHED SHEET)

Construction of this RID is tentatively scheduled to be completed during the _____ season. The final assessment roll will be processed after the work is completed.

Very truly yours,

William A. Johns, P.E.
Spokane County Engineer

WAJ/PF/kmh:forms\protest.pkg

Attachment

c: Transamerica Title Insurance Company
Ticor Title Insurance Company
First American Title Company of Spokane
Spokane County Title Company
Pacific Northwest Title Company
RIDs - Treasurer's

September 8, 2004

NOTICE OF ROAD IMPROVEMENT DISTRICT CREATION

TO: Design Section/Design Section Engineer (Project Designer), Traffic Section, Utility Coordinator, Land Development, Construction Engineer, Operations Engineer, Permit Center, Stormwater Utilities, Utilities Division, and file.

SUBJECT: RID No. __. -

Location: (STR) ... East, W.M.

On _____ the Board of County Commissioners created of RID No. _____ for the improvement of _____.

The improvement, as approved by the Board, consists of paving _____ improvement width: __, Curb: _____. Subject to specific design considerations, the preliminary section thickness should be ..

The preliminary contract estimate of \$_____ is not to be exceeded without authorization. Target date for construction is: _____

Other project considerations:

1)

William A. Johns, P.E.
Spokane County Engineer

protest.pkg

**Form of Official Intent for Expenditures to be Reimbursed
Through Future Bond Issues**

Declaration of Intent

The undersigned, a person designated by Spokane County, Washington (the "County") to declare official intent on behalf of the County with respect to road improvements, by this declaration (the "Declaration") intends to declare official intent (within the meaning of Treasury Regulation § 1.103-18) on behalf of the County.

The County reasonably expects that it will construct a County Road Capital Improvements Project for « 1»

The County reasonably expects that it will reimburse the expenditures for the Property by issuing debt (the "Bonds"). It is reasonably expected that the maximum principal amount of the portion of the Bonds to be issued to reimburse the County for expenditures relating to the Property will be \$« 2». The expenditures shall be made from the Spokane County Road Fund, and shall be for design, right of way acquisition, construction of the project and administration.

Requirements for Treatment as Reimbursement

The County understands and is aware that in order for the cost of the Property to be reimbursed from the proceeds of the Bonds, a number of federal tax law requirements must be met. These requirements include the following:

(1) The Declaration must be consistent with the budgetary and financial circumstances of the County as of the date hereof. That is, the County cannot properly reimburse an expenditure for which funds (other than the proceeds of the Bonds), as of the date hereof, are or are expected to be, allocated on a long-term basis, reserved, or otherwise set aside by the County or any member of the same controlled group pursuant to their budget or financial policies.

(2) The Declaration must be made before the expenditure to be reimbursed is paid. In the case of expenditures that were not foreseeable more than 30 days before payment, the Declaration may be made within 45 days of the date the payment is made. In the case of preliminary expenditures (architectural, engineering, surveying, soil testing, and similar costs incurred prior to commencement of construction, rehabilitation, or acquisition) to the extent not in excess of 20 percent of the expected cost of the Property to be financed with the Bonds, no Declaration need be made.

(3) The "reimbursement allocation" must occur after the expenditure is incurred and not later than the later of (a) the date one year after the expenditure is incurred, and (b) the date one year after the Property is placed in service. A "reimbursement allocation" must be evidenced on the County's books and records of the Bonds, must specifically identify an actual prior expenditure to be reimbursed, and must be effective to remove the allocated bond proceeds from any restrictions imposed on proceeds of the Bonds under applicable State law and under the legal documents for the Bonds.

(4) The reimbursement proceeds of the Bonds may not be used (directly or indirectly): (a) within one year of the date of the reimbursement allocation to refund other bonds, (b) within one year of the date of the reimbursement allocation as part of a "sinking fund" for other bonds of the County, (c) within one year of the date of the reimbursement allocation as part of a reserve or replacement fund for any of the County's bonds; or (d) to reimburse an expenditure already financed with proceeds of any obligation of the County or any member of the same controlled group. These restrictions do not apply if the County uses the reimbursement bond proceeds as part of a bona fide debt service fund or if used within one year to pay debt service on any of the County's bonds (other than the Bonds). A reimbursement allocation will not result in an expenditure for federal income tax purposes if the allocation is part of an artifice or device to avoid the arbitrage restrictions.

(5) The expenditures to be reimbursed must be capital expenditures for federal tax purposes (that is,

costs that are properly chargeable to capital account or that would be so chargeable with a proper election) or costs of issuing the Bonds.

(6) Within 30 days of the date hereof, this Declaration must be made available for public inspection at the main administrative office of the County or at the customary location of the County's publicly available records. The Declaration will remain available for public inspection until the date of issuance of the Bonds. In the alternative, this requirement may be satisfied through compliance with the applicable State or local law governing the public availability of records of official acts of the County.

Dated:

SPOKANE COUNTY, WASHINGTON

By: _____

Francine Boxer
Chief Executive Officer

Exhibit "A"
Page 2

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