



Public Facilities District

SPECIAL MEETING

August 26, 2025

10:00am

City Hall

Council Chambers

415 W 6th Street

Vancouver, WA 98660

AGENDA

1. **Call to order** – Azsha Preble, Secretary/Treasurer
 - a. Roll Call – Krista Liles, Support Staff
 - b. Excusal of Absence, if needed
2. **Approval Item #1** – SR 08-26-25-01 Tax Credit Extension
3. **Approval Item #2** – Second Amendment to Payment Agreement
4. **Executive Session** - if needed
5. **Adjourn**

Members

Abbie Layne
President

Azsha Preble
Secretary/Treasurer

Hunter Byrnes
Ken O'hollaren
Cody Scherer

Staff Support

Natasha Ramras
Executive Director

Dan Lloyd
Assistant City Attorney

Krista Liles
Executive Assistant

Anna Diaz
Accountant

Financial Management Services

415 W. 6th Street
Vancouver, WA 98668
360-487-8437; TTY: 711
cityofvancouver.us

Microsoft Teams meeting:

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Meeting ID: 252 817 655 891 5

Dial-in by phone

+1 347-941-5324,,537024380#

Phone ID: 537 024 380#

To request accommodation or other formats, please contact:

Tawny Maruhn | 360-487-8621 | TTY: 711 | tawny.maruhn@cityofvancouver.us

VANCOUVER PUBLIC FACILITIES DISTRICT STAFF REPORT NO. 8-26-25-01

TO: PFD Board of Directors
FROM: Natasha Ramras, Executive Director

DATE: 8/26/2025

Subject: Vancouver Public Facilities District Resolution No. 2025-001 Sales Tax Credit Extension

Key Points:

- The sales and use tax imposed by the Vancouver PFD Resolution 01-01, as adopted by the Vancouver PFD on February 16, 2001, shall continue until the latest possible date permitted by RCW 82.14.390(4), as amended by House Bill 1109 (2025) and future legislative amendments.
- The Executive Director and/or her designee is directed and authorized to coordinate with the Department of Revenue and execute any documentation necessary to fulfill the intent of this resolution.

Objective: To adopt City of Vancouver Public Facilities District (PFD) Resolution No. 2025-001 extending the sales and use tax credit as defined in Resolution 01-01 and approve the Executive Director to execute any documentation necessary to fulfill the intent of this resolution.

Present Situation: The VPFDD by Resolution No. 01-01, adopted on February 16, 2001, has imposed and is collecting pursuant to RCW 35.57.040 the Sales and Use Taxes within its boundaries (the "Vancouver PFD Sales and Use Taxes"). Effective July 27, 2025, House Bill 1109 was enacted by Washington Legislature, amending RCW 82.14.390(4) to extend the time period in which the sales tax authorized by RCW 82.14.390 may be collected from forty to fifty-five years if bonds issued to finance or refinance the construction, improvement, rehabilitation, or expansion of the regional center and related parking facilities have not yet been retired.

Under Section 5.01 of the Vancouver PFD's Charter, "[a]ll powers of the District shall be exercised by or in the name of the Board of Directors," and the Board of Directors of the Vancouver PFD desire to continue to impose the sales and use tax through the extended period as authorized by the Washington State Legislature through its passage of HB 1109.

Proposal: To approve Resolution No. 2025-001 and authorize the extension of sales and use tax credit as authorized by House Bill 1109 and authorize certain other actions in connection therewith.

Action Requested:

Approve the resolution extending the sales and use tax credit.

Attachments:

- Resolution

VANCOUVER PUBLIC FACILITIES DISTRICT

RESOLUTION NO. 2025-001

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE VANCOUVER PUBLIC FACILITIES DISTRICT AUTHORIZING EXTENSION OF SALES AND USE TAX CREDIT AS AUTHORIZED BY HOUSE BILL 1109 AND AUTHORIZING CERTAIN OTHER ACTIONS IN CONNECTION THEREWITH

WHEREAS, the Vancouver Public Facilities District ("Vancouver PFD") is a Washington municipal corporation operating under a charter originally granted by the City Council of the City of Vancouver, Washington (the "City") pursuant to Ordinance No. M-3461 passed on October 18, 1999, under authority of Chapter 35.57 of the Revised Code of Washington ("RCW") with authority, among other things, to acquire, construct, own, remodel, maintain, equip, reequip, repair, finance, and operate one or more regional centers as defined therein; and

WHEREAS, the VPFDD by Resolution No. 01-01, adopted on February 16, 2001, has imposed and is collecting pursuant to RCW 35.57.040 the Sales and Use Taxes within its boundaries (the "Vancouver PFD Sales and Use Taxes"); and

WHEREAS, the Clark County Public Facilities District, a Washington public facilities district and municipal corporation (the "County PFD"), was created by Clark County, Washington (the "County") pursuant to Resolution No. 2002-07-21, enacted by the County on July 30, 2002, all in accordance with Chapter 36.100 RCW; and

WHEREAS, the County PFD has imposed and collected the Sales and Use Taxes within its boundaries (the "County Sales and Use Taxes") pursuant to Resolution No. 2003-01, adopted on February 4, 2003; and

WHEREAS, because both the Vancouver PFD and County PFD have imposed a sales and use tax under RCW 82.14.390, the tax imposed by the Vancouver PFD is credited against the tax imposed by the County PFD; and

WHEREAS, the Washington Legislature enacted House Bill 1109, which became effective on July 27, 2025, that amended RCW 82.14.390(4) to extend the time period in which the sales tax authorized by RCW 82.14.390 may be collected from forty to fifty-five years if bonds issued to finance or refinance the construction, improvement, rehabilitation, or expansion of the regional center and related parking facilities have not yet been retired; and

WHEREAS, under Section 5.01 of the Vancouver PFD's Charter, "[a]ll powers of the District shall be exercised by or in the name of the Board of Directors," and

WHEREAS, the Board of Directors of the Vancouver PFD desire to continue to impose the sales and use tax through the extended period as authorized by the Washington State Legislature through its passage of HB 1109;

NOW, THEREFORE,

BE IT RESOLVED BY THE VANCOUVER PUBLIC FACILITIES DISTRICT:

Section 1. The foregoing recitals are incorporated and fully made a part of this Resolution.

Section 2. The sales and use tax imposed by the Vancouver PFD Resolution 01-01, as adopted by the Vancouver PFD on February 16, 2001, shall continue until the latest possible date permitted by RCW 82.14.390(4), as amended by House Bill 1109 (2025) and future legislative amendments.

Section 3. The Executive Director and/or her designee is directed and authorized to coordinate with the Department of Revenue and execute any documentation necessary to fulfill the intent of this resolution.

Section 4. This resolution shall take effect and be in force immediately.

ADOPTED at a Special Meeting of the Vancouver Public Facilities District this 26th day of August 2025.

FOR THE BOARD:

Abbie Layne, Board President

Attest:

Natasha Ramras, Executive Director

Approved as to Form:

Daniel G. Lloyd, Vancouver PFD Counsel

SECOND AMENDMENT TO PAYMENT AGREEMENT

This SECOND AMENDMENT TO PAYMENT AGREEMENT, dated on September 2, 2025, (the "Second Amendment"), is by and between the VANCOUVER PUBLIC FACILITIES DISTRICT, a Washington public facilities district and municipal corporation (the "District"), and the DOWNTOWN REDEVELOPMENT AUTHORITY, a Washington municipal corporation (the "Authority").

WHEREAS, the District by Resolution No. 01-01, adopted on February 16, 2001, has imposed and is collecting pursuant to RCW 35.57.040 the Sales and Use Taxes within its boundaries (the "City PFD Sales and Use Taxes"); and

WHEREAS, the Clark County Public Facilities District, a Washington public facilities district and municipal corporation (the "County PFD"), was created by Clark County, Washington (the "County") pursuant to Resolution No. 2002-07-21, enacted by the County on July 30, 2002, all in accordance with Chapter 36.100 RCW; and

WHEREAS, the County PFD has imposed and collected the Sales and Use Taxes within its boundaries (the "County Sales and Use Taxes") pursuant to Resolution No. 2003-01, adopted on February 4, 2003; and

WHEREAS, because both the District and County PFD have imposed a sales and use tax under RCW 82.14.390, the tax imposed by the District is credited against the tax imposed by the County PFD; and

WHEREAS, the District and Authority entered into a Payment Agreement ("Original Payment Agreement") on December 1, 2003, in which the District remits to the Authority all Vancouver PFD Sales and Use Taxes until "the City PFD Expiration Date," which is defined on page 1 of the Original Payment Agreement as "the earlier of March 2026 or the date that bonds issued to finance a Regional Center are no longer outstanding"; and

WHEREAS, the Original Payment Agreement's City PFD Expiration Date is now sooner than the later period permitted by RCW 82.14.390(4), and the District and Authority

WHEREAS, the Washington Legislature enacted House Bill 1109, which became effective on July 27, 2025, that amended RCW 82.14.390(4) to extend the time period in which the sales tax authorized by RCW 82.14.390 may be collected from forty to fifty-five years if bonds issued to finance or refinance the construction, improvement, rehabilitation, or expansion of the regional center and related parking facilities have not yet been retired; and

WHEREAS, the District has adopted Resolution 2025-001 that continues its collection of the City PFD Sales and Use Taxes until the time authorized by RCW 82.14.390(4); and

WHEREAS, the Parties desire to amend the Payment Agreement so that the Expiration Date is accurately reflected to account for Resolution 2025-001;

NOW, THEREFORE, in consideration of the mutual undertakings and agreements contained herein, inclusive of the recitals above, and of the benefits to be realized by each Party, and in order to realize the benefits to the general public from the Conference Center Project as a regional center located in the City, it is agreed by and among the Parties as follows:

Section 1. The clause on Page 1 of the Original Payment Agreement that reads “WHEREAS, the ability of the City PFD to collect the City Sales and Use Taxes will expire on the earlier of March 2026 or the date that bonds issued to finance a Regional Center are no longer outstanding (the ‘City PFD Expiration Date’)”, is deleted and replaced with the following: “WHEREAS, the ability of the City PFD to collect the City Sales and Use Taxes will expire on the date that bonds issued to finance or refinance a Regional Center are no longer outstanding or fifty-five years after the City Sales and Use Taxes were first collected (the ‘City PFD Expiration Date’).”

Section 2. There is inserted in Section 1.01 of the Original Payment Agreement a new definition to be placed between the definitions of “City PFD” and “Conference Center Project” the following:

“City PFD Expiration Date” means the date that bonds issued to finance or refinance a Regional Center are no longer outstanding or fifty-five years after the City Sales and Use Taxes were first collected.

Section 3. This Second Amendment shall be effective as of the date hereof and shall take effect and be in force immediately.

FOR THE DISTRICT:

FOR THE AUTHORITY

Abbie Layne, President

Jan Robertson, President

Approved as to Form:

Approved as to Form:

PFD Counsel

Authority Counsel