

**WHATCOM COUNTY FIRE DISTRICT NO. 16**

**RESOLUTION NO. 04-21**

**A RESOLUTION** of the Board of Fire Commissioners of Whatcom County Fire District No. 16 (the "District"), providing for the submission to the voters of the District at a special election to be held therein on August 3, 2021, a proposition authorizing a regular property tax levy of \$1.20 per \$1,000.00 for Fire Suppression and Emergency Medical Services. This proposition would authorize the District to impose a regular property tax levy of \$1.20 per \$1,000.00 of assessed valuation for 2021 and thereafter and to provide for a limit factor pursuant to RCW 84.55.050 and subject to any otherwise applicable statutory dollar rate limitations, all as more particularly set forth herein.

**WHEREAS**, it is the judgment of the Board of Commissioners of the District that it is essential and necessary for the protection of the health and life of the residents of the District that the fire and emergency services enumerated in this resolution be provided by the District. Such services will necessitate the expenditure of revenues for maintenance, operations, and equipment;

**WHEREAS**, the District has determined it will not be able to maintain its present service levels to its citizens without the approval of a six-year levy lid lift;

**WHEREAS**, the Board of Commissioners has determined that the accelerated demands for, and increasing costs of, providing services will necessitate the expenditure of revenues for improved capital facilities, additional staffing, apparatus maintenance and operations in excess of those which can be provided by the District's regular tax revenue levied at the 2019 rate of approximately \$1.20 per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation;

**WHEREAS**, the Board of Commissioners has determined that the continued application of the one percent (1%) limit factor established by RCW 84.55.010 will not be sufficient to provide for the expected cost increases required to maintain and increase the level of services currently provided by the District;

**WHEREAS**, the funds generated by this levy will not supplant existing funds used for the delivery of fire and emergency services in the Whatcom County Fire District No. 16 community; and

**WHEREAS**, the Board of Commissioners has determined that it is in the best interest of the District that the maximum allowable levy in the sixth year of the levy authorized by this Resolution serves as the levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

**NOW, THEREFORE, BE IT HEREBY RESOLVED**, as follows:

**SECTION 1.** That the District shall provide fire and emergency services, including related personnel costs, training for such personnel, and related equipment, supplies, vehicles, and structures needed for the provision of fire and emergency services.

**SECTION 2.** In order to provide the revenue adequate to pay the costs of maintaining and providing the services described in Section 1 and to assure the continuation and improvement of such services, the District shall, in accordance with RCW 84.55.050, remove the limitation on regular property taxes imposed by RCW 84.55.010 and levy beginning in 2021 and collect beginning in 2022, pursuant to RCW 52.16.130 and RCW 52.16.140 general tax on taxable property within the District at a rate of \$1.20 per \$1,000.00 of assessed valuation.

**SECTION 3.** The District has determined that a limit factor of three percent (3.0%) shall be used to determine the actual levy rate, subject to the maximum statutory rate of \$1.50 per \$1,000.00 of assessed valuation in 2022-2026. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1.

**SECTION 4.** There shall be submitted to the qualified electors of the District for their ratification or rejection at an election held on August 3, 2021 the question of whether or not such levy for maintenance and operations shall be made.

**SECTION 5.** The dollar amount levied in 2026 for collection in 2027 shall serve as the District's tax levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

**SECTION 6.** The District's attorney is authorized to make such minor adjustments to the wording of such proposition as deemed appropriate or as may be recommended by the Whatcom County Prosecuting Attorney's Office or the Whatcom County Auditor and its Supervisor of Elections, as long as the intent of the proposition remains clear and as approved by the Board of Commissioners.

**SECTION 7.** Pursuant to RCW 84.52.069 and 29A.36.210, the Whatcom County Prosecuting Attorney is requested to prepare the concise description of the aforesaid proposition for the ballot title in substantially the following form:

**PROPOSITION NO. 1  
WHATCOM COUNTY FIRE DISTRICT NO. 16  
AUTHORIZING REGULAR PROPERTY TAX LEVY**

The Board of Fire Commissioners of Whatcom County Fire District No. 16 adopted Resolution No. **04-21** concerning a proposition to authorize a regular property tax levy. This measure would authorize the District to levy \$1.20 per \$1,000.00 of assessed valuation in 2021 (for collection in 2022) and would authorize an annual increase in the limit factor of up to 3.0% (but not to exceed the \$1.50 rate) for each of the five succeeding years. The maximum allowable levy in 2026, collected in 2027, shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW.

YES.....  
NO.....

**SECTION 8.** The Secretary of the District is directed (a) to certify to the Auditor a copy of this Resolution No. **04-21** showing its adoption by the Board by May 14, 2021; and (b) to perform such other duties as are necessary and required by law in submitting to the voters of the District at the aforesaid election the proposition of whether such tax levy shall be made.

**SECTION 9.** The Fire Chief of the District is authorized to implement such administrative procedures as may be necessary to carry out the directives of this legislation.

**SECTION 10.** This Resolution shall be in full force and effect upon passage and signatures hereon.

**SECTION 11.** If any provision of this resolution is declared by any court of competent jurisdiction to be invalid, then such provision shall be null and void and shall be severable from the remaining provisions of this resolution, and shall in no way affect the validity of the other provisions of this resolution.


**ADOPTED** by the Board of Fire Commissioners of Whatcom County Fire District No. 16, at a regularly scheduled open public meeting thereof this 8<sup>th</sup> day of April, 2021, of which notice was given in the manner provided by law, the following Commissioners being present and voting.

**WHATCOM COUNTY FIRE DISTRICT NO. 16**

  
\_\_\_\_\_  
Ryan Lenssen, Commissioner

  
\_\_\_\_\_  
Elvin Kalsbeek, Commissioner

  
\_\_\_\_\_  
Jeff Hindman, Commissioner

ATTEST:  
  
\_\_\_\_\_  
Candy Roberts, District Secretary