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MAY 13 2021

DIANA BRADRIE
WHATCOM COUNTY AUDITOR

WHATCOM COUNTY FIRE PROTECTION DISTRICT NO. 4
WHATCOM COUNTY, WASHINGTON

RESOLUTION NO. 2021-02

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT NO. 4, PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD THEREIN ON AUGUST 3, 2021, A PROPOSITION WHICH WOULD AUTHORIZE THE FIRE DISTRICT LEVY RATE OF \$1.45 PER \$1,000 OF ASSESSED VALUATION FOR A ONE YEAR PERIOD, AND PROVIDING THAT THE LEVY DOLLAR AMOUNT IN 2022 SHALL SERVE AS THE BASE FOR COMPUTING THE LIMITATIONS ON FUTURE YEARS' LEVIES.

WHEREAS, in the judgment of the Board of Fire Commissioners (the "Board") of Whatcom County Fire Protection District No. 4 (the "District"), it is essential for the protection of the public health, safety, life, and property of the citizens and residents of the District that minimum service levels of fire and emergency medical services be maintained; and

WHEREAS, a regular property tax rate of \$1.45 per \$1,000 of assessed valuation, applicable to all taxable property located in the district, may be lawfully levied with voter approval, as allowed by RCW 84.55 as amended, which otherwise limits annual property tax increases to 1% over and above the previous year's tax revenues; and

WHEREAS, RCW 84.55.050 authorizes the 1% limit on annual increases to be exceeded with voter approval, commonly referred to as a "lid lift" election, and

WHEREAS, a 1% limitation would restrict the District from levying a property tax of \$1.45 per \$1,000 of assessed valuation, potentially necessitating a reduction in the level of services in the District, through longer response times, inadequate resources dispatched to alarms, increased reliance on mutual aid, reducing special services such as hazardous materials and rescue teams, and similar cutbacks; and

WHEREAS, the electorate should be given the opportunity to decide whether the service levels should be reduced or instead, whether the rate of up to \$1.45 per \$1,000 should be levied and maintained, waiving the 1% limit of RCW 84.55, commonly referred to as "lifting the lid";

NOW THEREFORE BE IT HEREBY RESOLVED, FOUND, DETERMINED AND ORDERED, AS FOLLOWS:

Section 1. A regular property tax rate of \$1.45 per \$1,000 of assessed valuation, applicable to all taxable property located in the district, is necessary and appropriate to levy, notwithstanding the 1% annual increase limitation of RCW 84.55.010 et seq., as amended. RCW 84.55 places a 1% limitation on the increase of tax revenue collected by the District annually. If this increase is not approved by the voters, a reduction in services as enumerated in the fourth recital above may be needed, restricting the ability of the District to provide for the growing demand for service. This

resolution and the resultant election would give the voters the opportunity to choose to continue a robust level of service pursuant to the levy rate of \$1.45 per \$1,000 of assessed valuation, adopted pursuant to RCW 52.16.160, waiving the 1% limit of RCW 84.55 (commonly referred to as a “lid lift”.)

Section 2. The proposal set forth below, if authorized by the qualified electors of the District, will allow a levy rate of \$1.45 per \$1,000 of assessed valuation for a one (1) year period There shall be submitted to the qualified electors of the District, for their ratification or rejection, at an election on August 3, 2021, a proposition to exceed the 1% limitation (and “lift the lid”) of RCW 84.55.010 et seq. and levy taxes at the rate of \$1.45 per \$1,000 of assessed valuation for a one (1) year period; **provided** that the dollar amount of the levy in 2022 shall be used as the base for computing the limitations on future years' levies.

Section 3. The Board hereby requests the Manager of Records and Elections of Whatcom County, Washington, as ex officio County Supervisor of Elections, to call and conduct such special election to be held within the District on August 3, 2021 in conjunction with the primary election, and to submit to the qualified electors of the District the proposition in substantially the following form:

PROPOSITION NO. 1

WHATCOM COUNTY FIRE PROTECTION DISTRICT NO. 4

AUTHORIZING INCREASE IN FIRE PROTECTION PROPERTY TAX LEVY RATE
OF UP TO \$1.45 PER \$1,000 OF ASSESSED VALUATION
FOR A ONE-YEAR PERIOD (2022)

The Board of Fire Commissioners of Whatcom County Fire Protection District No. 4 adopted Resolution No. 2021-02, concerning a proposition to exceed the limitation on increasing property taxes. This proposition would authorize the District to levy and collect taxes at the rate of \$1.45 per \$1,000 of assessed valuation in 2022. The 2022 levy dollar amount shall be used for computing limitations for subsequent levies, as authorized in Resolution No. 2021-02.

INSTRUCTIONS TO VOTERS:

Should this proposition be:

APPROVED

REJECTED

Section 4. A notice of special election shall be published at least once, which publication shall take place not more than ten (10) days nor less than three (3) days prior to the date of said election. Said publication shall be in a newspaper of general circulation within the District.

Section 5. Approval of the proposition described in Section 3 above shall be construed and interpreted as qualified elector approval of a tax increase in compliance with RCW 84.55 as amended.

Section 6. The Secretary to the Board is hereby directed to deliver a certified copy of this resolution to the Manager of Records and Elections of Whatcom County, Washington, as ex officio County Supervisor of Elections for the District, by May 14, 2021.

Section 7. With respect to this election, the District shall participate in the publication of information in the Local Voters' Pamphlet, including but not limited to an explanatory statement reviewed and approved by the District's attorney, a Statement For, and a Statement Against, pursuant to Chapter 29A.32 of the Revised Code of Washington.

Section 8. This resolution shall take effect immediately upon adoption.


ADOPTED AND APPROVED by the Board of Fire Commissioners of Whatcom County Fire Protection District No. 4 on May 11, 2021.

WHATCOM COUNTY FIRE PROTECTION DISTRICT NO. 4

Attest:



District Secretary



Chairman



Commissioner

Commissioner