

WHATCOM COUNTY
FIRE PROTECTION DISTRICT NO. 14

RESOLUTION PROVIDING FOR THE SUBMISSION OF LEVY GENERAL ELECTION

RESOLUTION NUMBER 2023-06

Revision of 2023-05

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT NO. 14 PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD WITHIN THE DISTRICT ON NOVEMBER 7, 2023, IN CONJUNCTION WITH THE STATE GENERAL ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION RESTORING THE DISTRICT'S REGULAR PROPERTY TAX TO AN AMOUNT NOT TO EXCEED \$1.20 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION IN 2023 AND ESTABLISHING A ONE HUNDRED THREE PERCENT LIMIT FACTOR SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS FOR THE FOLLOWING FIVE YEARS

Background: 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 medical services be provided by the District.

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 and firefighter safety, additional apparatus, maintenance and operations in excess of those which can be provided by the District's regular tax revenue levied at the current rate of approximately \$0.75 per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation. The District voters last approved a levy lid lift to \$1.30 per thousand in 2015.

WHEREAS, The District experiences annual cost increases affecting its operations that reflect standard inflationary indices and that consistently exceed the statutory 101% limitation on tax levy increases.

WHEREAS, The District believes that it is reasonable to adopt a limit factor for years 2-6 of the levy lid lift period at a rate of **103%** per year to help the District keep up with inflation in Whatcom County.

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 serve as the levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

Resolution: NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of Whatcom County Fire Protection District No. 14 Whatcom County, Washington as follows:

Section 1. It is necessary for the District to operate and maintain emergency fire and medical service vehicles, to acquire and improve station and other capital facilities and to retain properly

trained personnel equipped with proper firefighting and emergency medical equipment. The revenues generated by this lid lift will allow the District to cover the gap between inflation and the statutory one percent limit on increases to the District's budget to fund apparatus replacement and facility upgrades and to provide for investments in firefighter safety all of which are necessary to maintain and improve the level of fire protection, prevention, emergency medical services and the protection of life and property in the District.

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 one percent limitation on regular property taxes imposed by RCW 84.55.010, and levy beginning in 2023 and collect beginning in 2024, pursuant to RCW 52.16.130, RCW 52.16.140 and RCW 52.16.160, a general tax on taxable property within the District at a rate of \$1.20 per \$1,000.00 of assessed valuation subject to otherwise applicable statutory limits. The \$1.20 is lower than the District previously levied at the rate at \$1.30 per thousand of assessed valuation in 2015.

Section 3. In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services beyond 2024, the District has determined that the limit factor for the five succeeding years shall be one hundred three percent (103%). Such percentage 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 2024-2028. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1.

Section 4. The amount levied in 2028 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 5. There shall be submitted to the qualified electors of the District for their ratification or rejection, at an election on November 7, 2023, in conjunction with the state general election to be held on the same date the question of whether or not the regular property tax levy of the District should be set at to \$1.20 per \$1,000.00 of true and assessed valuation and be adjusted by 103% for each of the following five years, subject to otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of Whatcom County, as ex-officio Supervisor of Elections, to call such election, and to submit the following proposition at such election, in the form of a ballot title substantially as follows:

Whatcom County Fire Protection District No. 14
Proposition No.1
Restoring Property Tax Levy

The Board of Whatcom County Fire Protection District No. 14 adopted Resolution No. 2023-05 concerning a proposition to restore the District's regular property tax levy.

This proposition would restore the District's regular property tax levy to \$1.20 per \$1,000 of assessed valuation in 2023 (for collection in 2023) for each of the five succeeding years.

The maximum allowable levy in 2028 shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW.

Should this proposition be: Approved ___ Rejected ___

Section 6. In accordance with RCW 84.55.050(1), the ballot measure shall require approval of a simple majority of voters.

Section 7. The Board of Commissioners finds and declares that it is in the best interest of the District to have information regarding the ballot measure included in the local voters' pamphlet. Furthermore, that the appropriate costs thereof shall be paid for by the District. The Board of Commissioners further authorizes and directs the Fire Chief to provide such information to the County Elections department for inclusion and to take other actions as necessary to that end. The Board hereby assigns to the Chief or designee the task of appointing members to a committee to advocate voters' approval of the proposition and to a committee to prepare arguments advocating voters' rejection of the proposition.

Section 8. For purposes of receiving notice of any matters related to the ballot title, as provided in RCW 29A.36.080, the Board hereby designates the Chief or designee as the individual to whom the County Auditor shall provide such notice.

Section 9. The Chief or designee is authorized to implement such administrative procedures as may be necessary to carry out the directives of this resolution, including modifying the text of the ballot title and any other text, language and/or descriptions relative thereto necessary to conform such ballot title, text, language and/or descriptions to the intent of the parties, consistent with the objectives of this resolution.

Section 10. The Chief, or designee, is hereby authorized and directed, no later than **August 1, 2023**, to provide to the County Auditor a certified copy of this resolution and the proper District officials are authorized to perform such other duties or take such other actions as are necessary or required by law to the end that the proposition described in this resolution appear on the ballot before the voters at the **November 7, 2023 election**.

Section 11. If any section, subsection, paragraph, sentence, clause or phrase of this resolution is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this resolution.

Section 12. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 13. This resolution shall take effect and be in force immediately upon its passage.

Adoption: ADOPTED by the Board of Commissioners of Whatcom County Fire Protection District **No. 14** at an open public meeting of such Board on **the 13th day of June 2023**, the following Commissioners being present and voting:

Signatures:


RobRoy Graham, Commissioner Chair


Chris Moe, Commissioner


Russell Vreugdenhil, Commissioner


Jo Olson, District Administrator