



PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 17

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RECEIVED
Pierce County Auditor

JUL 17 2018



**RESOLUTION
18-003**

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 17, PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT THE GENERAL ELECTION TO BE HELD ON NOVEMBER 6, 2018 OF A PROPOSITION WHICH WOULD AUTHORIZE AN INCREASE IN PROPERTY TAX REVENUES IN EXCESS OF THE LIMITATIONS IMPOSED BY CHAPTER 84.55 OF THE REVISED CODE OF WASHINGTON, RESTORING AND MAINTAINING THE LEVY RATE OF \$0.50 PER 1,000 OF ASSESSED VALUATION LIMIT FOR A ONE YEAR PERIOD, AND THEN ALLOWING SPECIFIC INCREASES FOR EACH OF FIVE CONSECUTIVE SUCCESSIVE YEARS, IN PROPERTY TAXES COLLECTED BY THE FIRE DISTRICT APPLICABLE TO ALL TAXABLE PROPERTY LOCATED IN THE DISTRICT, IN EXCESS OF THE LIMITATION IMPOSED BY RCW 84.55 AND PROVIDING THAT THE LEVY DOLLAR AMOUNT IN THE SIXTH YEAR SHALL SERVE AS THE BASE FOR COMPUTING THE LIMITATIONS ON FUTURE YEARS' EMS LEVIES.

BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 17 AS FOLLOWS:

WHEREAS, in the judgment of the Board of Fire Commissioners (the "Board") of Pierce County Fire Protection District No. 17 (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 current service levels of fire protection and emergency medical services be maintained; and

WHEREAS, a regular EMS property tax rate of \$0.50 per \$1,000 of assessed valuation, applicable to all taxable property located in the District, has been **previously authorized** and may be lawfully levied within the limits prescribed by RCW 84.55 as amended, which 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 restricts the District from levying its full authorized levy rate for EMS of \$0.50 per \$1,000 of assessed valuation, necessitating a reduction in the level of services in the District, through longer response times, inadequate resources dispatched to alarms, and increased reliance on mutual aid, as well as the ability to accommodate the rising costs of medical supplies; and

WHEREAS, the electorate should be given the opportunity to decide whether current emergency service levels should be maintained, by re-authorizing the EMS levy rate of \$0.50 per \$1,000, waiving the 1% limit of RCW 84.55.010, commonly referred to as "lifting the lid"; and

WHEREAS, current statutes authorize multi-year lid lifts for up to six years, with the dollar amount of the levy in the sixth year being used as a base for computing the limitations on future years' levies (sometimes referred to as a "permanent" lid lift);

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 17 THAT:

Section 1 A regular EMS property tax rate of \$0.50 per \$1,000 of assessed valuation, applicable to all taxable property located in the District, has been **previously duly authorized**, and is necessary and appropriate to levy, notwithstanding the annual 1% 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. Such 1% limitation on the increase would cause a loss of revenue to the District of approximately \$224,350 in 2019 and compounding in subsequent years. Such a loss would necessitate reduction in services as enumerated in the fourth recital above, and restrict the ability of the District to provide for the growing demand for services. This resolution and the resultant election would give the voters the opportunity to choose to continue service pursuant to the previously authorized EMS levy rate adopted pursuant to RCW 84.52.069, 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 re-authorized EMS levy rate of \$0.50 per \$1,000 of assessed valuation for a one (1) year period, coupled with specified increases in property taxes collected in each of the five (5) consecutive successive years thereafter. There shall be submitted to the qualified electors of the District, for their ratification or rejection, at an election held in conjunction with the general election on November 6, 2018, a proposition to exceed the 1% limitation (and "lift the lid") of RCW 84.55.010 et seq., and levy the full authorized rate of \$0.50 per \$1,000 of assessed valuation, subject to statutory and constitutional limits, which are otherwise applicable; **provided further** that the dollar amount of the levy in the sixth year 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 Pierce County, Washington, as ex officio County Supervisor of Elections, to call and conduct such election to be held within the District on Tuesday, November 6, 2018, and to submit to the qualified electors of the District the proposition in substantially the following form:

PROPOSITION NO. 2

PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 17

RE-AUTHORIZING EMS PROPERTY TAX LEVY RATE OF \$0.50 PER \$1,000 OF ASSESSED VALUATION FOR A SIX YEAR PERIOD (2019-2024)

The Board of Fire Commissioners of Pierce County Fire Protection District No. 17 adopted Resolution No. 18-003 proposing to exceed the 1% limitation on increasing property taxes. This proposition would authorize the District to restore the previously voter-approved rate of \$0.50 per \$1,000 of assessed valuation in 2019 for emergency medical services, and allow annual increases of up to 6% for the succeeding five years.

The 2024 levy dollar amount would be used for computing limitations for subsequent levies, as authorized in Resolution 18-003.

(This shall not be considered an excess levy and shall be subject to otherwise applicable statutory limits, except for the 1% limitation required by RCW 84.55.010 et seq.)

INSTRUCTIONS TO VOTERS:

Should this proposition be:

APPROVED

REJECTED

Section 4. A notice of 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 shall be construed and interpreted as qualified elector approval of a tax increase in compliance with RCW 84.55 as amended.

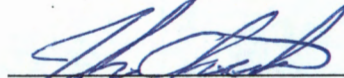
Section 6. The Secretary to the Board is hereby directed to deliver a certified copy of this resolution to Manager of Records and Elections of Pierce County, Washington, as ex officio County Supervisor of Elections for the District, by August 7, 2018.

Section 7. With respect to this election, the District shall participate in the publication of information in the Local Voter's 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.

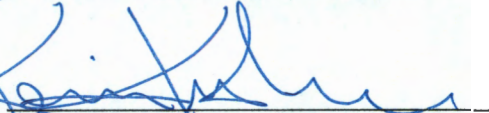
Section 8. This resolution shall take effect immediately upon adoption.

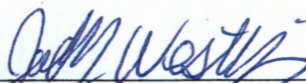
ADOPTED AND APPROVED by the Board of Fire Commissioners of Pierce County Fire Protection District No. 17 on July 16, 2018


Chairperson Kathy Kadow


Commissioner John Christian


Commissioner Olivia Werner


Commissioner Kevin Kneeshaw


Commissioner Jody Westing


Attest: Summer Miller,
District Secretary