

EAST PIERCE FIRE & RESCUE

RESOLUTION NO. 1046

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF EAST PIERCE FIRE & RESCUE PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT A SPECIAL ELECTION ON APRIL 23, 2024 OF A PROPOSITION AUTHORIZING A LEVY OF A PROPERTY TAX NOT TO EXCEED \$1.50 PER \$1,000 OF TRUE AND ASSESSED VALUATION

WHEREAS, it is the judgment of the Board of Fire Commissioners of the District that it is essential for the protection of the health and life of the residents of the District that high quality fire and emergency medical services be provided by the District. Such services will necessitate the expenditure of revenues for operations, equipment, maintenance and personnel in excess of those which can be provided by the District's regular tax revenue levied at the current rate of \$1.09 per \$1,000 of assessed valuation of taxable property within the District; and

WHEREAS, 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 \$10,096,472 in 2025. Such losses will necessitate reduction in services and increase response times as enumerated in the first recital above. This resolution and the resultant election would give the voters the opportunity to choose to continue services pursuant to the previously authorized levy rate approved by the voters, waiving the 1% limit of RCW 84.55 (commonly referred to as a "lid lift"); and

WHEREAS, the District has previously levied its regular property tax at the rate of \$1.50 per thousand of assessed valuation of taxable property, as approved by District voters. This rate has eroded as stated above in the first recital, due to the 1% limitation; and

WHEREAS, the Board of Fire Commissioners has determined that a 1% growth in revenue established by RCW 84.55.010 will not be sufficient to provide for the expected cost increases to maintaining District operations; and

WHEREAS, the Board of Fire Commissioners deems it necessary to restore its regular property tax rate to a rate not to exceed \$1.50 per thousand dollars of assessed valuation throughout the District and establish that the levy dollar amount collected in 2025 shall serve as the basis of calculating future levy increases.

NOW THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of East Pierce Fire and Rescue as follows:

Section 1. In order to provide fire protection, prevention and emergency medical services of high quality in the District, it is necessary for the District to operate and maintain emergency fire and medical service vehicles and facilities and employ personnel to effectuate optimal services.

Section 2. In order to provide the revenue adequate to pay the increasing 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, 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 2024 for collection in 2025 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 not to exceed \$1.50 per \$1,000 of assessed valuation subject to otherwise applicable statutory limits.

Section 3. In order to provide the revenue sufficient 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 it must levy regular property taxes at its maximum rate of \$1.50 per \$1,000 of assessed valuation, in 2024, for collection in 2025. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1. The dollar amount levied in 2024 and collected in 2025 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.

There shall be submitted to the qualified electors of the District for their ratification or rejection, at the special election dated April 23, 2024, the question of whether or not the regular property tax levy of the District should be set for 2025 collection at \$1.50 per \$1,000.00 of true and assessed valuation, subject to otherwise applicable statutory limitations. The Board of Fire Commissioners hereby requests the auditors of Pierce County and King County, as ex-officio Supervisors of Elections, submit the following proposition at such election, in the form of a ballot title substantially as follows:

PROPOSITION NO. 1

Single-Year Levy Lid Lift

The Board of Fire Commissioners of East Pierce Fire & Rescue adopted Resolution No. 1046 concerning a proposition to finance maintenance, operations and facilities improvements. Shall the District be authorized to restore the District’s regular property tax rate to \$1.50 per thousand dollars of assessed valuation, exceeding the 1% limitation on annual increases in tax revenues for one year, with the levy dollar amount collected in 2025 to be used for computing the limitations for subsequent levies?

Should this Proposition be:

Approved _____

Rejected _____

Section 4. The locations of the polling places, if any, shall be as specified by the Manager of Records and Elections of Pierce County and King County, Washington, as ex officio County Supervisors of Elections for the District.

Section 5. 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 6. 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 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. The Secretary to the Board of Fire Commissioners is hereby directed to deliver a certified copy of this resolution to the Manager of Records and Elections of Pierce County and King County, Washington, as ex officio County Supervisors of Elections for the District, no later than February 23, 2024.

ADOPTED by the Board of Fire Commissioners of East Pierce Fire & Rescue at a regular open public meeting of such Board on the 20th day of February, 2024, with the following commissioners being present and voting.

Chair Jon Napier

Commissioner Mike Cathey



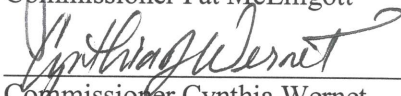
Commissioner Kevin Garling



Commissioner Randy Kroum



Commissioner Pat McElligott



Commissioner Cynthia Wernet



Commissioner Ed Egan

ATTEST:



District Secretary