

**KING COUNTY FIRE PROTECTION DISTRICT #28
RESOLUTION #2016-001**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF KING COUNTY FIRE DISTRICT #28, PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT A SPECIAL ELECTION TO BE HELD WITHIN THE DISTRICT ON APRIL 26, 2016, OF A PROPOSITION AUTHORIZING A LEVY OF A PROPERTY TAX NOT TO EXCEED \$1.50 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION AND ESTABLISHING A SIX YEAR LIMIT FACTOR SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS.

WHEREAS, it is the judgment of the Board of Fire Commissioners (the "Board") of King County Fire District #28 (the "District") that it is essential and necessary for the protection of the health and life safety of the residents of the District that fire and emergency medical services be provided by the District. The accelerated demands for, and the increasing cost of, providing these services will necessitate the expenditure of revenues for wages, maintenance, and equipment in excess of those which can be provided by the District's regular tax revenue levied at the current rate of approximately \$1.025 per \$1,000 of assessed valuation of taxable property within the District as limited by the 101% limitation; and

WHEREAS, the Board has determined that the one percent 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 provided by the District; and

WHEREAS, a regular property tax rate of \$1.50 per \$1,000 of assessed valuation, applicable to all taxable property located in the district 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 provides for the levy of regular property taxes in an amount exceeding the limitations specified in chapter 84.55 RCW if such increased levy is authorized by a proposition approved by a majority of the voters within the taxing district (a "levy lid lift"); and

WHEREAS, a 1% limitation, each year, over this six year period, would restrict the District from levying up to its full authorized levy rate of \$1.50 per \$1,000 of assessed valuation and that if this proposition fails the District will be faced with cut backs in the current levels of emergency services in the District, that may include laying off of firefighter personnel; and

WHEREAS, the electorate should be given the opportunity to decide whether the cutbacks should occur or instead, whether the authorized rate of up to \$1.50 per \$1,000 should be levied, waiving the 1% limit of RCW 84.55, commonly referred to as "lifting the lid".

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of King County Fire District #28 as follows:

1. Purpose and Calling of Election. The Board finds that it is in the best interests of the District to submit to the voters of the District, at the special election on April 26, 2016, a proposition authorizing the District to increase its regular property tax levy for collection in 2017 by an amount greater than otherwise permitted under chapter 84.55 RCW for the purpose of funding staff positions and increases in costs to maintain existing service levels, including but not limited to wages, benefits and related equipment and training expenses, and to cover increases in the costs of services that cannot be covered by existing funds. If this proposition is approved, the Board will be authorized to adopt, in

accordance with its regular budget process, an increased regular property tax as described in Section 2.

2. Description of Ballot Measure. To fulfill this purpose, the Board seeks voter approval under RCW 84.55.050(2) for a levy lid lift, as follows:
 - A. The proposed increase is estimated to result in an incremental increase in the regular property tax rate of approximately \$0.475 per \$1,000 of assessed value, for a total estimated levy rate of \$1.50 per \$1,000 of assessed value for collection in 2017.
 - B. The District's maximum allowable regular tax levy in each of the following five years (2018 through 2022) shall be computed by using the prior year's highest allowable levy and applying a limit factor equal to 106% to calculate the limitations under chapter 84.55 RCW, subject to the statutory rate limitation of \$1.50 per \$1,000 of assessed value. As required by RCW 84.55.050(2), during the six-year period, the funds raised under the levy shall not supplant existing funds used for the purposes described in this resolution. For purposes of this resolution, "existing funds" means the actual operating expenditures for the calendar year in which the ballot measure is approved by voters. Actual operating expenditures excludes lost federal funds, lost or expired state grants or loans, extraordinary events not likely to reoccur, changes in contract provisions beyond the control of the taxing district receiving the services, and major nonrecurring capital expenditures.
 - C. The dollar amount of the levy in 2022 shall be used for the purpose of computing the limitations for subsequent levies provided for under chapter 84.55 RCW and any resulting increase may be used for any proper District purpose.
3. Ballot Title. The Director of Records and Elections of King County, Washington, as *ex officio* supervisor of elections, is hereby requested to submit to the voters of the District, a proposition in the following form, pursuant to RCW 29A.36.071:

PROPOSITION NO. 1

KING COUNTY FIRE PROTECTION DISTRICT #28

INCREASING PROPERTY TAX LEVY RATE TO \$1.50 PER \$1,000 OF ASSESSED VALUATION FOR A SIX YEAR PERIOD (2017-2022)

The Board of Commissioners of King County Fire District #28 (the "District") adopted Resolution No. 2016-001 to finance fire protection and emergency medical services, this proposition would authorize the District to exceed the 1% limitation on annual increases in property tax revenues, allow the District to increase its regular property tax levy rate within its authorized limit of \$1.50 per \$1,000.00 of assessed value upon all taxable property within the District for collection in 2017, and allow an annual increase of up to 6% (but not to exceed a rate of \$1.50) for years 2018 through 2022.

Should this Proposition be:

Approved..... []

Rejected..... []

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

4. Authorization and Ratification. The Secretary to the Board of Commissioners is authorized and directed, no later than February 26, 2016, to certify a copy of this resolution to the proper County officials and to perform such other duties as are necessary or required by law to the end that the proposition should appear on the ballot as described in this resolution. All actions taken prior to the effective date of this resolution and in furtherance of these objectives are hereby ratified and confirmed.
5. Local Voters' Pamphlet Authorized. The preparation and distribution of a local voters' pamphlet providing information on this ballot measure is hereby authorized. The pamphlet shall include arguments advocating approval and disapproval of the ballot measure. In accordance with RCW 29A.32.280, committees to prepare arguments advocating approval and disapproval of the measure shall be appointed by motion of the Board not later than February 26, 2016. Each committee shall be composed of not more than three persons, and the committee advocating approval shall be composed of persons known to favor the ballot title and the committee advocating disapproval shall be composed of persons known to oppose the ballot title.
6. Effective Date. This resolution shall take effect and be in force from and after its passage, as provided by law.

ADOPTED by the Board of Commissioners of King County Fire District #28, Enumclaw, Washington, at a regular open public meeting of such Board on this 20th day of January, 2016, the following commissioners being present and voting:

APPROVED:

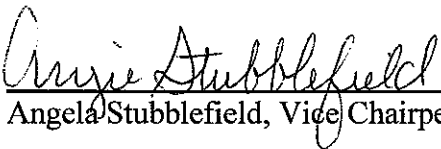


Stan McCall, Chairperson

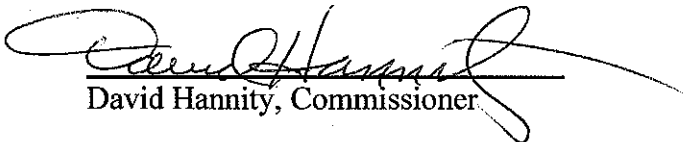
ATTEST:



Ashley Van Dam, District Secretary



Angela Stubblefield, Vice Chairperson



David Hannity, Commissioner