



**KING COUNTY FIRE PROTECTION DISTRICT NO. 2
KING COUNTY, WASHINGTON**

RESOLUTION NO. 2016-03

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF KING COUNTY FIRE PROTECTION DISTRICT NO. 2 PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT A SPECIAL ELECTION TO BE HELD THEREIN IN CONJUNCTION WITH THE PRIMARY ELECTION ON AUGUST 2, 2016, A PROPOSITION WHICH WOULD RE-AUTHORIZE THE FIRE DEPARTMENT LEVY RATE OF \$1.50 PER \$1,000 OF ASSESSED VALUATION FOR A ONE YEAR PERIOD, AND THEN WOULD ALLOW 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 LIMITATIONS IMPOSED BY CHAPTER 84.55 OF THE REVISED CODE OF WASHINGTON AND PROVIDING THAT THE DOLLAR AMOUNT OF THE LEVY IN THE SIXTH YEAR SHALL SERVE AS THE BASE FOR ESTABLISHMENT OF FUTURE YEARS' LEVIES.

WHEREAS, in the judgment of the Board of Fire Commissioners (the "Board") of King County Fire Protection District No. 2 (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 \$1.50 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 has recently restricted the District from levying up to its previously voter-authorized levy rate of \$1.50 per \$1,000 of assessed valuation, necessitating a cutback in the level of services in the District, layoff of personnel, potentially eliminating 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 cutbacks should occur or instead, whether the authorized rate of up to \$1.50 per \$1,000 should be levied and maintained, waiving the 1% limit of RCW 84.55, commonly referred to as "lifting the lid".

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 establishment of the tax levy in future years (sometimes referred to as a "permanent" lid lift);

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

Section 1. A regular property tax rate of \$1.50 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 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. Such 1% limitation on the increase would cause a loss of revenue to the District of up to \$800,000 on an annual basis. Such a loss would necessitate cutbacks in services as enumerated in the fourth recital above. This resolution and the resultant election would give the voters the opportunity to choose to continue service pursuant to the previously authorized levy rate adopted pursuant to RCW 52.16.160 (the "third fifty cents"), 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 continued levy rate of \$1.50 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 consecutive successive years thereafter. There shall be submitted to the qualified electors of the District, for their ratification or rejection, at a special election held in conjunction with the primary election on August 2, 2016, 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 \$1.50 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 consecutive successive years thereafter, 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 establishment of the levy for the computation of limitations in future year's levies.

Section 3. The Board hereby requests the Manager of Records and Elections of King County, Washington, as ex officio County Supervisor of Elections, to call and conduct such special election to be held within the District on Tuesday, August 2, 2016, and to submit to the qualified electors of the District the proposition in substantially the following form:

PROPOSITION NO. 1

KING COUNTY FIRE PROTECTION DISTRICT NO. 2

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

The governing board of King County Fire Protection No. 2 adopted Resolution No. 2016-01, to re-authorize the property tax rate at \$1.50. Shall the District be authorized to exceed the 1% limitation on annual increases in tax revenues for six years, maintaining the rate at \$1.50 per \$1,000 of assessed valuation, with annual increases of up to 6% for the succeeding five years, and the 2022 levy dollar amount be used for computing the limitations for subsequent levies?

(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.)

INSTRUCTIONS TO VOTERS:

To vote IN FAVOR OF the foregoing proposition, mark a cross (X) in the "Levy, Yes" square.

To vote AGAINST the foregoing proposition, mark a cross (X) in the "Levy, No" square.

LEVY, YES

LEVY, NO

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

Section 5. 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 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. The Secretary to the Board is hereby directed to deliver a certified copy of this resolution to the Manager of Records and Elections of King County, Washington, as ex officio County Supervisor of Elections for the District, at least 84 days before the date for the special election.

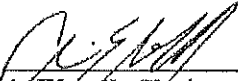
Section 8. This resolution shall take effect immediately upon adoption.

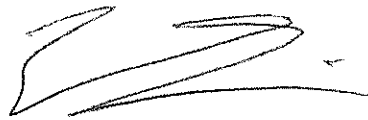
ADOPTED AND APPROVED by the Board of Fire Commissioners of King County Fire Protection District No. 2 on May 3, 2016.

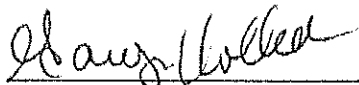
KING COUNTY FIRE PROTECTION DISTRICT NO. 2

APPROVED:

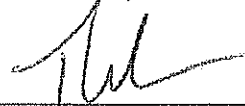
Date: May 3, 2016

By: 
Chris Elwell, Chairman

ATTEST: 
Joseph F. Quinn, District Secretary

By: 
Gary Hobbick, Commissioner

Signed by Eric T. Quinn, WSBA # 7354
On behalf of Joseph F. Quinn,
to avoid delay

By: 
Ted Sitterley, Commissioner