

MAPLE VALLEY FIRE AND LIFE SAFETY KING COUNTY FIRE PROTECTION DISTRICT #43

RESOLUTION R-2017-005

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF MAPLE VALLEY FIRE AND LIFE SAFETY (a.k.a. K.C.F.P.D. #43) PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD THEREIN ON NOVEMBER 7, 2017, A PROPOSITION WHICH WOULD MAINTAIN THE CURRENT FIRE DISTRICT 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 FIRE DISTRICT, IN EXCESS OF THE LIMITATIONS IMPOSED BY CHAPTER 84.55 OF THE REVISED CODE OF WASHINGTON AND PROVIDING THAT THE LEVY DOLLAR AMOUNT IN THE SIXTH YEAR SHALL SERVE AS THE BASE FOR COMPUTING THE LIMITATIONS ON FUTURE YEARS' LEVIES.

WHEREAS, in the judgment of the Board of Fire Commissioners (the "Board") of Maple Valley Fire & Life Safety (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 would restrict the District from levying up to its full authorized levy rate of \$1.50 per \$1,000 of assessed valuation, potentially necessitating a cutback in the level of services in the District, including cancellation of orders for new apparatus and equipment, layoff of personnel, 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".

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

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the District annually. Such 1% limitation on the increase would cause a loss of revenue to the District of up to \$149,393.00 in 2018 and compounding the loss in subsequent years. Such a loss could 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 proposition 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 the general election on November 7, 2017, 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.

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 an election to be held within the District on Tuesday, November 7, 2017, and to submit to the qualified electors of the District the proposition in substantially the following form:

PROPOSITION NO. 1

MAPLE VALLEY FIRE AND LIFE SAFETY

MAINTAINING PROPERTY TAX LEVY RATE OF UP TO \$1.50 PER \$1,000 OF ASSESSED VALUATION FOR A SIX YEAR PERIOD (2018-2023)

The Board of Fire Commissioners of Maple Valley Fire and Life Safety, aka King County Fire Protection District No. 43 passed Resolution No. R-2017-005 proposing the District be authorized to exceed the 1% limitation on annual increases in property tax revenues for a six year period; maintaining the tax levy rate within its previously authorized limit of \$1.50 per \$1,000 of assessed value in 2018, and then be allowed an annual increase of up to 6% (but not to exceed a rate of \$1.50) on existing properties for years 2019, 2020, 2021, 2022 and 2023. The 2023 levy dollar amount would be used for computing limitations for subsequent levies, as authorized in Resolution No. R-2017-005.

Approved[]	
Rejected	1	l

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(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..)

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 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 election.

Section 8. This resolution shall take effect immediately upon adoption provided that if the Benefit Charge is approved by the resident electors at the August 1 primary election, then this resolution shall be considered to be withdrawn and the resultant election (if any) shall be null and void and of no further legal force or effect.

ADOPTED AND APPROVED by the Board of Fire Commissioners of Maple Valley Fire and Life Safety on July 20, 2017.

APPROVED:

Chairman, John Herbert

Commissioner, Chris Bodlovic

Commissioner, Ben Hayman

Commissioner, Craig Hooper

Commissioner, Camille Walls