# KING COUNTY FIRE PROTECTION DISTRICT NO. 34 WASHINGTON

## RESOLUTION NO. 332-22

Levy Lid Lift for Fire Protection and Emergency Medical Services

A RESOLUTION of the Board of Fire Commissioners of King County Fire Protection District 34, Washington, relating to the District's regular property tax levy; providing for the submission to the voters of the District at a special election to be held on August 2, 2022, in conjunction with the State Primary Election to be held on the same date, of a proposition authorizing the District to levy regular property taxes in an amount in excess of the limitations provided in chapter 84.55 RCW; designating the Secretary and counsel to receive notice of ballot title from the Auditor; and providing for related matters.

Adopted: MARCH 22, 2022

This document prepared by:

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BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF KING COUNTY FIRE PROTECTION DISTRICT NO. 34, WASHINGTON, as follows:

- Section 1. Findings and Determinations. The Board of Fire Commissioners (the "Board") of King County Fire Protection District 34, Washington (the "District"), takes note of the following facts and makes the following findings and determinations:
- (a) RCW 52.16.130, RCW 52.16.140 and RCW 52.16.160 limit the District's aggregate regular property tax levy to a maximum dollar rate of \$1.50 per \$1,000 of assessed value of taxable property within the District. Chapter 84.55 RCW further limits the amount of the regular property tax levy to 101% (or 100% plus inflation, if inflation is less than 1%) of the prior highest lawful levy amount (the "levy lid"), plus an additional dollar amount calculated by multiplying the regular property tax levy rate for the preceding year by the increase in assessed value from new construction, construction of certain renewable energy facilities, improvements to property, any increase in the assessed value of state-assessed property and any increase in the assessed value of real property within an increment area. Due to the levy lid and increasing property values within the District, the District's current regular property tax levy is limited to a dollar rate of approximately \$0.92 per \$1,000 of assessed value.
- (b) Under RCW 84.55.050(2), the District may submit to its voters at a primary or general election, for their approval or rejection, a proposition authorizing the District to increase its regular property tax levy annually in amounts exceeding the levy lid for up to six consecutive years (a "levy lid lift"). Under RCW 84.55.050(3) and (4), the proposition may provide that the District will use the final year's regular property tax levy amount so approved for purposes of computing the levy lid for subsequent levies.
- (c) The money that will be available in the District's Expense Fund in calendar years 2023 through 2028 and in future years will be insufficient to permit the District to pay for the expenses required to provide fire protection and emergency medical services essential and necessary for the protection of the public health, life and property of its residents, all as more particularly defined and described in Section 2(a) (the "Purposes").

- (d) It is therefore in the best interests of the District and its residents to seek voter approval of a levy lid lift proposition to restore the District's regular property tax levy to fund the Purposes, including: (1) an increase to the District's regular property tax levy for collection in 2023 by a rate of approximately \$0.33 per \$1,000 of assessed value to the aggregate rate of \$1.25 per \$1,000 of assessed value; (2) annual increases to the District's regular property tax levy for collection in years 2024 through 2028 of up to 106% of the District's maximum allowable levy for the immediately prior year; and (3) use of the dollar amount of the maximum allowable levy for collection in 2028 for the purpose of computing the limitations for the District's subsequent levies under chapter 84.55 RCW.
- <u>Section 2.</u> <u>Purposes and Description of the Ballot Proposition.</u> The Board seeks voter approval under RCW 84.55.050(2) of a levy lid lift proposition, as follows:
- (a) <u>Purposes</u>. The amounts collected pursuant to the increases authorized in years 2023 through 2028 shall be used solely for the following Purposes: to provide fire protection, prevention and emergency response services in the District and to maintain staffing of such facilities by properly trained personnel who are equipped with proper firefighting and emergency medical equipment. The Purposes of this authorization do not include new buildings.
- (b) <u>Maximum Levy Rate Authorized in 2023</u>. The proposition authorizes the District to establish the District's regular property tax levy for collection in 2023 to the aggregate rate of \$1.25 per \$1,000 of assessed value.
- (c) <u>Increase Authorized in Future Years</u>. The District's maximum regular property tax levy for collection in each of the following five years (2024 through 2028) shall be computed annually by applying a limit factor of 106% to the District's maximum allowable levy for the immediately prior year.
- (d) <u>Computing the Limitations for Subsequent Levies</u>. The District will use the dollar amount of the maximum aggregate property tax levy for collection in 2028 authorized under this resolution for the purpose of computing the limitations for subsequent levies under chapter 84.55 RCW.
- Section 3. Calling of Election. The Auditor of King County, Washington, as *ex officio* Supervisor of Elections (the "Auditor"), is requested to call and conduct a special election, in the manner provided by law, to be held in the District on August 2, 2022 (the "Special Election"), for the purpose of submitting to the District's voters, for their approval or rejection, the proposition authorizing the District to increase its aggregate regular property tax levy for collection in 2023 to \$1.25 per \$1,000 of assessed value, to increase its maximum regular property tax levy for collection in each of the following five years (2024 through 2028) by applying a limit factor of 106% to the District's maximum allowable levy for the immediately prior year and to use the dollar amount of the maximum allowable levy for collection in 2028 under this resolution for the purpose of computing the limitations for the District's subsequent levies under chapter 84.55 RCW.

<u>Section 4.</u> <u>Form of Ballot Title.</u> Pursuant to RCW 29A.36.071, the King County Prosecuting Attorney is requested to prepare the concise description of the aforesaid proposition for the ballot title in substantially the following form:

### PROPOSITION NO. 1

### FIRE DISTRICT 19

Levy Lid Lift for Fire Protection and Emergency Medical Services

The Board of Fire Commissioners of King County Fire Protection District 34 adopted Resolution No. 332-22, concerning a proposition to restore the District's regular property tax levy.

This proposition would provide funds for the limited purposes of fire protection, prevention and emergency medical services. It lifts the District's maximum regular levy rate for collection in 2023 to \$1.25 per \$1,000 of assessed valuation and sets the limit factor for levy increases in 2024 through 2028 at 106%. The maximum allowable levy amount for 2028 will be used for the purpose of computing the limitations for subsequent levies under chapter 84.55 RCW.

Should this proposition be approved:

Yes						•			
No				•					

Section 5. Authorization to Deliver Resolution to Auditor and Perform Other Necessary Duties. The Fire Chief of the District (the "Fire Chief") or his designee is authorized and directed to: (a) present a certified copy of this resolution to the Auditor no later than May 13, 2022; and (b) perform such other duties as are necessary or required by law to submit to the District's voters at the Special Election, for their approval or rejection, the proposition authorizing the District to increase its aggregate regular property tax levy for collection in 2023 to \$1.25 per \$1,000 of assessed value, to increase its maximum regular property tax levy for collection in each of the following five years (2024 through 2024) by applying a limit factor of 106% to the District's maximum allowable levy for the immediately prior year and to use the dollar amount of the maximum allowable levy for collection in 2028 under this resolution for the purpose of computing the limitations for the District's subsequent levies under chapter 84.55 RCW.

Section 6. Notices Relating to Ballot Title. For purposes of receiving notice of the exact language of the ballot title required by RCW 29A.36.080, the Board hereby designates (a) the District Secretary (Beth Padilla), telephone: (425) 556-2226; email: b.padilla@kcfd34.org; and (b) counsel, Foster Garvey P.C. (Kinnon Williams), telephone: (206) 447-2887; email: kinnon.williams@foster.com, to receive notice of ballot title from the Auditor; and providing for related matters. The Secretary is authorized to approve changes to the ballot title, if any, determined necessary by the Auditor or the King County Prosecuting Attorney.

Section 7. General Authorization and Ratification of Prior Acts. This resolution may be executed by the Fire Commissioners being present and voting in favor of the resolution, or only the Chair of the Board, and attested by the Secretary of the District, in tangible medium, manual, facsimile or electronic form under any security procedure or platform, and notwithstanding any other District resolution, rule, policy or procedure, or in any other manner evidencing its adoption. The Fire Chief, the Chair of the Board, the Secretary of the District, other proper officers of the District and counsel, Foster Garvey P.C., are severally authorized to take such actions and to create, accept, execute, send, use and rely upon such documents, records and signatures (including in tangible medium, manual, facsimile or electronic form, under any security procedure or platform, and notwithstanding any other District resolution, rule or policy) as in their judgment may be necessary or desirable to carry out the provisions of this resolution. All actions taken prior to the effective date of this resolution in furtherance of the purposes described in this resolution and not inconsistent with the terms of this resolution are ratified and confirmed in all respects.

Section 8. Severability. The provisions of this resolution are declared to be separate and severable. If a court of competent jurisdiction, all appeals having been exhausted or all appeal periods having run, holds any provision of this resolution invalid or unenforceable, then the offending provision is null and void, is separate and severable from the remaining provisions of this resolution and in no way affects the validity of the other provisions of this resolution or of the levy or collection of the regular property taxes as so authorized herein.

<u>Section 9.</u> <u>Effective Date</u>. This resolution takes effect from and after its adoption.

ADOPTED by the Board of Fire Commissioners of King County Fire Protection District 34, Washington, at a regular open public meeting held this 22<sup>nd</sup> day of March, 2022.

KING COUNTY FIRE PROTECTION DISTRICT NQ. 34, WASHINGTON

Chair and Commissioner

Commissioner

Commissioner

ATTEST:

Beth Padilla

Secretary of the District

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