

RESOLUTION NO. 2-2021

PIERCE COUNTY FIRE DISTRICT No. 25
CRYSTAL MOUNTAIN, WASHINGTON

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF PIERCE COUNTY FIRE DISTRICT NO. 25, PIERCE COUNTY, WASHINGTON, PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD WITHIN THE DISTRICT ON NOVEMBER 2, 2021, IN CONJUNCTION WITH THE STATE GENERAL ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION AUTHORIZING A LEVY OF A PROPERTY TAX NOT TO EXCEED \$1.50 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS.

WHEREAS, it is the judgment of the Board of Commissioners of the District that it is essential and necessary for the protection of the health and life of the residents of the District that fire and emergency aid services be provided by the District; and

WHEREAS, the Board of Commissioners has determined that the accelerated demand for, and increasing costs of, providing services will necessitate the expenditure of revenues for maintenance, operations, and equipment in excess of those which can be provided by the District's regular tax revenue levied at the current rate per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation;

NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of Pierce County Fire District No. 25 Pierce County, Washington as follows:

Section 1. In order to provide fire protection, prevention, and emergency aid services in the District, it is necessary for the District to obtain, operate, and maintain emergency fire and medical aid vehicles and facilities and properly trained personnel equipped with suitable firefighting and emergency aid equipment.

Section 2. In order to provide the revenue adequate to pay the costs of maintaining and providing the services described in Section 1 and to assure the continuation of such services the District shall, in accordance with RCW 84.55.050, remove the one percent limitation on regular property taxes imposed by RCW 84.50.010, and levy beginning in 2021 and collect beginning in 2022, 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 of up to \$1.50 per \$1,000.00 of assessed valuation subject to otherwise applicable statutory limits.

Section 3. The District currently levies a regular property tax at the rate of approximately \$0.84 per \$1,000.00 of assessed valuation. The amount levied in 2021 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.

Section 4. There shall be submitted to the qualified electors of the District for their ratification or rejection, at an election on November 2, 2021, in conjunction with the state general election to be held on the same date, the question of whether or not the regular property tax levy of the District should be increased to \$1.50 per \$1,000.00 of true and

assessed valuation, subject to otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of Pierce County, as ex-officio Supervisor of Elections, to call such election, and to submit the following proposition at such election, in the form of a ballot title substantially as follows:

Proposition No. 1

Pierce County Fire Protection District No. 25 – Board of Commissioners
Proposition – Authorizing Property Tax Levy

The Board of Commissioners of Pierce County Fire Protection District No. 25 adopted Resolution 2-2021 concerning a proposition to establish its regular property tax levy for maintenance and operation to an amount not to exceed \$1.50 per \$1,000.00 of assessed valuation to be levied in 2021 for collection in 2022. The maximum allowable levy in 2021 shall serve as the base for computing subsequent levy limitations as provided by chapter 84.55 RCW.

Should this Proposition be:

Approved

Rejected

ADOPTED by the Board of Commissioners of Pierce County Fire District No. 25, Pierce County, Washington, at a special open public meeting of such Board on the 20th day of July 2021, the following Commissioners being present and voting:

Lisa Poncelet, Fire Commissioner



Abbie Bodette, Fire Commissioner



Zachary Moor, Fire Commissioner

ATTEST:



Paul Sowers, Fire Chief

Final

**Pierce County Fire Protection District No. 25
(Crystal Mountain)
Special Election – Proposition No. 1
Single-Year Levy Lid Lift**

Official Ballot Title: The Board of Fire Commissioners of Pierce County Fire Protection District No. 25 adopted Resolution No. 2-2021 concerning an increase in the District’s regular property tax levy. If approved, Proposition No. 1 will restore the District’s regular property tax levy to the previous voter-approved rate of one dollar and fifty cents (\$1.50) per thousand dollars (\$1,000.00) of assessed valuation for collection in 2022 to maintain and operate fire protection and emergency medical services and use the 2022 levy dollar amount for computing the limitation for subsequent levies. Should Proposition No. 1 be approved?

Yes...[]

No ...[]

Explanatory Statement

Pierce County Fire District No. 25, serving Crystal Mountain, is placing a lid lift proposition on the November 2, 2021 ballot. This proposition will authorize a property tax levy rate of \$1.50 per \$1,000 of assessed valuation for 2022 tax collections. The proposition is presented to allow voters to override the limitation imposed by state law, which would limit total property tax revenue to 101% of the previous year's revenue, regardless of the otherwise authorized dollar rate limitation of \$1.50.

This proposition meets the requirement of Chapter 84.55 RCW, that any revenue increase greater than 1%, over the previous year, be approved by voters.

The revenue from the current levy rate is inadequate to fund fire district operations and services. Approval of this proposition would provide a level of funding necessary to maintain the continued provision of fire and emergency aid services.