RESOLUTION NO. 22-332
Multi Year Lid Lift Levy

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 13 PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD THEREIN ON NOVEMBER 8, 2022, OF A PROPOSITION WHICH WOULD INCREASE THE CURRENT FIRE DEPARTMENT LEVY RATE TO $1.00 PER $1,000 OF ASSESSED VALUATION FOR A ONE (1) YEAR PERIOD, AND THEN WOULD ALLOW SPECIFIC INCREASES FOR EACH OF FIVE (5) 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 Pierce County Fire Protection District No. 13 (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 at least $1.00 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 statutory levy rate per $1,000 of assessed valuation; and

WHEREAS, the electorate should be given the opportunity to decide whether the cutbacks should occur or instead, whether the rate of $1.00 per $1,000 should be levied for collection in 2023, waiving the 1% limit of RCW 84.55, commonly referred to as “lifting the lid”; and

WHEREAS, increases in the levy amount for the levies in the second through sixth years after the election should be limited by a limit factor of 6%; and

WHEREAS, current statutes authorize multi-year lid lifts for up to six (6) years, with the dollar amount of the levy in the sixth year being used as a base rate for establishment of the tax levy rate 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 $1.00 per $1,000 of assessed valuation, applicable to all taxable property located in the district, has been previously 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 approximately $35,000.00 on an annual basis. This resolution and the resultant election would give the voters the opportunity to choose to continue services 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 levy rate of $1.00 per $1,000 of assessed valuation for a one (1) year period (collected in 2023), coupled with specified increases in property taxes collected in each of the five (5) consecutive successive years thereafter. There shall be submitted to the qualified electors of the District, for their ratification or rejection, at an election on November 8, 2022 a proposition to exceed the 1% limitation (and “lift the lid”) of RCW 84.55.010 et seq. and levy the rate of $1.00 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 (5) consecutive successive years thereafter, and applying a limit factor of 6% annually, subject to statutory and constitutional limits, which are otherwise applicable; and 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 future years’ levies.

Section 3. The Board hereby requests the Manager of Records and Elections of Pierce County, Washington, as ex officio County Supervisor of Elections, to call and conduct such election to be held within the District, in conjunction with the general election on November 8, 2022, and to submit to the qualified electors of the District the proposition in substantially the following form:
PROPOSITION NO. 1

PIERCE COUNTY FIRE PROTECTION DISTRICT No. 13 (BROWNS POINT/DASH POINT FIRE DEPARTMENT)

AUTHORIZING INCREASE IN PROPERTY TAXES
OVER 1% LIMITATION (2023-2028)

The Board of Commissioners of Pierce County Fire Protection District No. 13, (Browns Point/Dash Point Fire Department) adopted Resolution No. 22-332 calling for a levy lid lift. To ensure the continued delivery of fire protection and emergency medical services, shall the Browns Point/Dash Point Fire Department be authorized to exceed the 1% limitation on annual increases in property tax revenues, establishing a limit factor of up to 6%, and levy taxes at the previously approved rate of $1.00 per $1,000 of assessed value for collection in 2023, using the 2028 levy dollar amount for computing the limitations for subsequent levies?

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.

LEVVY, YES  □

LEVVY, NO □

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

Section 5. 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 6. The Secretary to the Board is hereby directed to deliver a certified copy of this resolution to the Manager of Records and Elections of Pierce County, Washington, as ex officio County Supervisor of Elections for the District, on or before August 2, 2022.

Section 7. This resolution shall take effect immediately upon adoption.
ADOPTED AND APPROVED by the Board of Fire Commissioners of Pierce County Fire Protection District No. 13 on this 21st day of July 2022

Chairperson Dave Noll

Commissioner David Malone

Commissioner Jim Zuluaga

ATTEST:

District Secretary

APPROVED AS TO FORM:

Eric Quinn, Attorney, WSBA #47354
Pierce County Fire Protection District No. 13 Explanatory Statement
Proposition 1 – Multi-Year Lid Lift 2022

Election Date: November 8, 2022

Name of Jurisdiction Submitting Measure: Pierce County Fire Protection District No. 13 (Browns Point/Dash Point Fire Department)

Contact Name: Jim Wassall, Fire Chief

Contact Phone Number: 253.952.4776

The Browns Point/Dash Point Fire Department (the “District”) responded to the community’s requests for emergency medical care, fire suppression, rescue, and other emergencies, 229 times in 2021. This is a 62% increase in calls for service since 2014. However, while firefighters are responding to more calls, the previously approved $1.00 fire levy rate is projected to fall to $.83 in 2023 due to 1% limitations.

If approved, this measure authorizes the District to set the levy rate to $1.00 per $1,000 of assessed property value as previously approved by voters. Passage of this measure would allow the levy dollar amount to increase by up to 6% in the succeeding five years. The dollar amount of the levy in 2028 would be used to calculate future levy increase limits.

Revenue raised by this measure will provide sustainable funding for the District. If this measure passes, a taxpayer with the average home value of $500,000 would anticipate an increased tax of $5.80 per month.

Explanatory Statement Approved by Eric T. Quinn, Attorney for the District

Browns Point - Dash Point Fire Department
Pierce County Fire Protection District No. 13
(Browns Point/Dash Point)
Special Election – Proposition No. 1
Multi-Year Levy Lid Lift

Official Ballot Title: The Board of Fire Commissioners of Pierce County Fire Protection District No. 13 (Browns Point/Dash Point) adopted Resolution No. 22-332 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 for fire protection and emergency medical services to one dollar ($1.00) per thousand dollars ($1,000.00) of assessed valuation for collection in 2023, set the limit factor of up to six percent (6%) for each of the five (5) succeeding years, and use the 2028 levy dollar amount for computing the limitation for subsequent levies. Should Proposition No. 1 be approved?

Yes...[  ]

No ...[  ]