Multi-Year EMS Levy Lid Lift

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. FIVE (GIG HARBOR FIRE AND MEDIC ONE) 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 MAINTAIN THE CURRENT EMERGENCY MEDICAL SERVICES (EMS) LEVY RATE OF $.50 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; SAID LEVY SHALL PROVIDE FUNDS REQUIRED BY THE FIRE DISTRICT FOR THE PROVISION OF EMERGENCY MEDICAL SERVICES, INCLUDING PERSONNEL COSTS, TRAINING FOR SUCH PERSONNEL, AND RELATED EQUIPMENT, SUPPLIES AND VEHICLES.

WHEREAS, Fire Protection District No. Five, Gig Harbor Fire and Medic One, has heretofore received approval by qualified electors of a permanent EMS levy as an additional regular property tax to support the cost of emergency medical services provided by the Fire District; and

WHEREAS, cardiovascular disease and trauma are leading causes of death in the nation, in Pierce County, and in the Fire District; and

WHEREAS, the delivery of paramedic services in Pierce County and in the Fire District has greatly enhanced the survival rate of victims of trauma and cardiac arrest; and

WHEREAS, in the judgment of the Board of Fire Commissioners (the “Board”) of Pierce County Fire Protection District No. Five (the “District”), it is essential for the protection of the public health, safety, and life, of the residents of the District that minimum service levels of emergency medical services be maintained; and

WHEREAS, a permanent regular property tax rate of $.50 per $1,000 of assessed valuation, applicable to all taxable property located in the district, has been previously authorized for EMS 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 $.50 per $1,000 of assessed valuation, resulting in an inability to maintain current levels of services and fast response times in a community where the demand for service (911 call volume) has increased by 37% since 2010; and

WHEREAS, the electorate should be given the opportunity to decide whether the reduction in services and fast response times should occur or instead, whether the authorized rate of $.50 per $1,000 should be levied and maintained, waiving the 1% limit of RCW 84.55, commonly referred to as “lifting the lid”; and

WHEREAS, current statutes authorize multi-year lid lifts for up to six (6) years, with the levy dollar amount in the sixth year being used as a base for establishment of the tax levy rate in future years;

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

Section 1. A regular property tax rate of $.50 per $1,000 of assessed valuation, applicable to all taxable property located in the district, has been previously duly authorized for EMS, 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 $338,000 on an annual basis. Such a loss would necessitate reduction in services and fast response times as enumerated in the fourth recital above. This resolution and the resultant election would give the voters the opportunity to choose to continue services pursuant to the previously authorized permanent levy rate adopted pursuant to RCW 84.52.069, 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 $.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 (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 full authorized rate of $.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 (5) consecutive successive years thereafter, and applying a limit factor of 6% annually, subject to statutory and constitutional limits, which are otherwise applicable; provided further that the levy dollar amount 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 Auditor of Pierce County, Washington, as ex officio County Supervisor of Elections, to call and conduct such special election to be held within the District 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. FIVE
(GIG HARBOR FIRE AND MEDIC ONE)

MAINTAINING EMS PROPERTY TAX LEVY RATE
OF $.50 PER $1,000 OF ASSESSED VALUATION
FOR A SIX YEAR PERIOD (2023-2028)

The governing board of Pierce County Fire District No. Five adopted Resolution No. 2022-06, maintaining the EMS tax rate at $.50 per thousand dollars of assessed valuation. Shall the District be authorized to restore and maintain funding for Emergency Medical Services and exceed the 1% limitation on annual increases in tax revenues for six years, maintaining the rate at $.50 per $1,000 of assessed valuation in 2022, with annual increases of up to 6% (but never exceeding the $.50 rate limit) for the succeeding five years, and the 2028 levy dollar amount be used 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.

LEVY, YES

LEVY, NO

Section 4. Be it further resolved that, should this ballot measure be approved, the non-insured portion of any ambulance transport charge, or other EMS charge, assessed by the District shall be forgiven, or deemed paid by reason of the tax levy paid, for all qualified residents and/or taxpayers of the District.

Section 5. The locations of the polling places, if any, shall be as specified by the Auditor of Pierce County, Washington, as ex officio County Supervisor of Elections for 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 Auditor of Pierce County, Washington, as ex officio County Supervisor of Elections for the District, on or before August 9, 2022.

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

ADOPTED AND APPROVED by the Board of Fire Commissioners of Pierce County Fire Protection District No. Five on this 12th day of July, 2022:

Alex Wilsie (Jul 13, 2022 16:13 PDT)
Chairperson

Thomas A. Sutch (Jul 13, 2022 14:51 PDT)
Commissioner

Kevin L. Entz (Jul 13, 2022 14:49 PDT)
Commissioner

Bryce Nelson (Jul 14, 2022 07:35 PDT)
Commissioner

Joe Unvier (Jul 13, 2022 13:58 PDT)
Commissioner

ATTEST:

[Signature]
Secretary

APPROVED AS TO FORM:

[Signature]
Eric T. Quinn, Attorney, WSB#47354
Gig Harbor Fire and Medic One responded to the community’s requests for emergency medical care, fire suppression, rescue, and other emergencies, 5,885 times in 2021. This is a 37% increase in calls for service since 2010. Of the total responses, 83.6% were for medical aid. However, while firefighters are responding to more calls, the statutorily-approved $0.50 EMS levy rate is projected to fall to $0.39 in 2023. This measure would maintain the levy rate of $0.50 per $1,000 of assessed value for 2023 and provide for a limit factor of up to 6% in the succeeding five years. Revenue raised by this measure provides sustainable funding for emergency medical purposes.

A taxpayer with the average home value of $500,000.00 would anticipate an increased tax of $4.56 per month.

If approved, this measure authorizes Gig Harbor Fire and Medic One to maintain the levy rate of $0.50 per $1,000 of assessed property value as approved by voters. It would allow the levy dollar amount to increase by up to 6% in the succeeding five years, but the rate cannot exceed $0.50 even if properties increase in value. The dollar amount of the levy in 2028 would be used to calculate future levy increase limits.
Pierce County Fire Protection District No. 5 (Gig Harbor Fire & Medic One)
Special Election - Proposition No. 1
Multi-Year EMS Levy Lid Lift

Official Ballot Title: The Board of Fire Commissioners of Pierce County Fire Protection District No. 5 (Gig Harbor Fire & Medic One) adopted Resolution No. 2022-06, 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 emergency medical services to the previous voter-approved rate of fifty cents ($0.50) per thousand dollars ($1,000.00) of assessed valuation for collection in 2023, set the limit factor at six percent (6%) for each of the succeeding five (5) years and use the 2028 levy dollar amount for computing the limitation for subsequent levies.

Should Proposition No. 1 be approved?

Yes...[  ]
No ...[  ]