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PIERCE CO. AUDITOR
MAY 08 2019

PIERCE COUNTY FIRE DISTRICT NO. 3

RESOLUTION NO. 050719-004

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 3 (WEST PIERCE FIRE & RESCUE) PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD THEREIN ON AUGUST 6, 2019, OF A PROPOSITION WHICH WOULD RESTORE THE REGULAR FIRE SUPPRESSION TAX LEVY RATE TO \$1.50 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 FIRE PROTECTION AND FIRE SUPPRESSION SERVICES, INCLUDING PERSONNEL COSTS, TRAINING FOR SUCH PERSONNEL, AND RELATED EQUIPMENT, SUPPLIES AND VEHICLES.

WHEREAS, Fire Protection District No. 3, West Pierce Fire & Rescue, has heretofore received approval by qualified electors of a regular property tax levy of \$1.50 per thousand of assessed valuation to defray the cost of fire protection, fire suppression and other emergency services provided by the Fire District; and

WHEREAS, in the judgment of the Board of Fire Commissioners (the "Board") of Pierce County Fire Protection District No. 3 (the "District"), it is essential for the protection of the public health, safety, and life, of the residents of the District that minimum emergency service levels 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 for fire protection, fire suppression and other emergency services 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, 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 over 25% since 2011; 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 \$1.50 per \$1,000 should be levied, 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 \$1.50 per \$1,000 of assessed valuation, applicable to all taxable property located in the district, has been previously duly authorized for fire protection, fire suppression and other emergency services, 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 \$750,000 on an annual basis. Such a loss would necessitate reduction in services and fast response times as enumerated in the fifth recital above. This resolution and the resultant election would give the voters the opportunity to choose to continue services pursuant to the previously authorized levy rate approved by the voters, 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 \$1.50 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 August 6, 2019 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 (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 August 6, 2019, and to submit to the qualified electors of the District the proposition in substantially the following form:

PROPOSITION NO. 2

PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 3
(WEST PIERCE FIRE & RESCUE)

RE-AUTHORIZING PROPERTY TAX LEVY RATE
OF \$1.50 PER \$1,000 OF ASSESSED VALUATION
FOR A SIX YEAR PERIOD (2020-2025)

The Board of Fire Commissioners for Pierce County Fire District No. 3 adopted Resolution No. 051919-004, restoring the rate of \$1.50 per thousand dollars of valuation. Shall the District be authorized to restore the rate to \$1.50 per thousand, exceeding the 1% limitation on annual increases in tax revenues for six years, maintaining the rate at \$1.50 per \$1,000 of assessed valuation for 2019, with annual increases of up to 6% (but never exceeding the \$1.50 rate limit) for the succeeding five years, and the levy dollar amount for collection in 2025 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. 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 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. With respect to this election, the District shall participate in the publication of information in the Local Voters' Pamphlet, including but not limited to an explanatory statement reviewed and approved by the District's attorney, a Statement For, and a Statement Against, pursuant to Chapter 29.81A of the Revised Code of Washington.

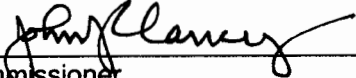
Section 7. The Secretary to the Board is hereby directed to deliver a certified copy of this resolution to the Auditor of Pierce County, Washington, as ex officio County Supervisor of Elections for the District, on or before May 10, 2019.

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

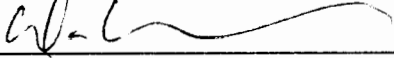
Adopted by the Board of Commissioners of Pierce County Fire District No. 3 this 7th day of May, 2019.



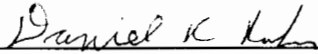
Board Chair




Commissioner



Commissioner




Commissioner



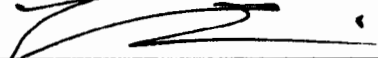
Commissioner

ATTEST:



District Secretary

APPROVED AS TO FORM:



District Attorney