

Pierce County Fire District 13

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RECEIVED
PIERCE CO. AUDITOR
JUL 25 2019

RESOLUTION 19-304

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 THE GENERAL ELECTION TO BE HELD ON NOVEMBER 5, 2019 OF A PROPOSITION WHICH WOULD AUTHORIZE AN INCREASE IN PROPERTY TAX REVENUES IN EXCESS OF THE LIMITATIONS IMPOSED BY CHAPTER 84.55 OF THE REVISED CODE OF WASHINGTON, RESTORING AND MAINTAINING THE LEVY RATE OF \$0.50 PER 1,000 OF ASSESSED VALUATION LIMIT FOR A ONE YEAR PERIOD, AND THEN ALLOWING SPECIFIC INCREASES FOR EACH OF FIVE CONSECUTIVE SUCCESSIVE YEARS, IN PROPERTY TAXES COLLECTED BY THE FIRE DISTRICT APPLICABLE TO ALL TAXABLE PROPERTY LOCATED IN THE DISTRICT, IN EXCESS OF THE LIMITATION IMPOSED BY RCW 84.55 AND PROVIDING THAT THE LEVY DOLLAR AMOUNT IN THE SIXTH YEAR SHALL SERVE AS THE BASE FOR COMPUTING THE LIMITATIONS ON FUTURE YEARS' EMERGENCY MEDICAL SERVICES ("EMS") LEVIES.

BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 13 AS FOLLOWS:

WHEREAS, it is the Board's wish to supersede Resolution No. 19-303 and replace said resolution with this Resolution 19-304; and

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 current service levels of fire protection and emergency medical services be maintained; 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 emergency medical services in Pierce County and in the Fire District has greatly enhanced the survival rate of victims of trauma and cardiac arrest; and

WHEREAS, a regular EMS property tax rate of \$0.50 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 restricts the District from levying its full authorized levy rate for EMS of \$0.50 per \$1,000 of assessed valuation, necessitating a reduction in the level of services in the District, through longer response times, inadequate resources dispatched to alarms, and

increased reliance on mutual aid, as well as the ability to accommodate the rising costs of medical supplies; and

WHEREAS, the electorate should be given the opportunity to decide whether current emergency service levels should be maintained, by re-authorizing the EMS levy rate of \$0.50 per \$1,000, waiving the 1% limit of RCW 84.55.010, commonly referred to as “lifting the lid”; and

WHEREAS, current statutes authorize multi-year lid lifts for up to six years, with the dollar amount of the levy in the sixth year being used as a base for computing the limitations on future years’ levies (sometimes referred to as a “permanent” lid lift);

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 13 THAT:

Section 1 A regular EMS property tax rate of \$0.50 per \$1,000 of assessed valuation, applicable to all taxable property located in the District, has been **previously duly authorized**, and is necessary and appropriate to levy, notwithstanding the annual 1% 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 \$98,000 in 2020 and compounding in subsequent years. Such a loss would necessitate reduction in services as enumerated in the sixth recital above, and restrict the ability of the District to provide for the growing demand for services. This resolution and the resultant election would give the voters the opportunity to choose to continue service pursuant to the previously authorized EMS 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 re-authorized EMS levy rate of \$0.50 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 held in conjunction with the general election on November 5, 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 \$0.50 per \$1,000 of assessed valuation, subject to statutory and constitutional limits, which are otherwise applicable; **provided further** that the dollar amount of the levy in the sixth year shall be used as the base for computing the limitations on 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 on Tuesday, November 5, 2019, 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

EMS LEVY LID LIFT 2019

Pierce County Fire Protection District No. 13 adopted Resolution 19-304 proposing to increase the District's EMS property tax levy. Proposition 1 would authorize the District to restore the voter-approved rate of \$.50 per \$1,000 of assessed valuation for Emergency Medical Services and allow annual adjustments in excess of the 1% limitation on annual increases in tax revenues, with annual increases of up to 6%, to maintain the levy rate of \$.50 per \$1,000 for the succeeding five years, with the 2025 levy dollar amount to be used for computing the limitations for subsequent levies. Should Proposition 1 be approved?

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. A notice of election shall be published at least once, which publication shall take place not more than ten (10) days nor less than three (3) days prior to the date of said election. Said publication shall be in a newspaper of general circulation within the District.

Section 5. Approval of the proposition described in Section 3 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 Manager of Records and Elections of Pierce County, Washington, as ex officio County Supervisor of Elections for the District, by August 6, 2019.

Section 7. With respect to this election, the District shall participate in the publication of information in the Local Voter's 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 29A.32 of the Revised Code of Washington.

Section 8. This resolution shall take effect immediately upon adoption and hereby supersedes and replaces Board Resolution 19-303

ADOPTED AND APPROVED by the Board of Fire Commissioners of Pierce County Fire Protection District No. 13 on July 25, 2019



Commissioner Dave Noll



Commissioner Jim Zuluaga




Commissioner David Malone



ATTEST: Jim Wassall, District Fire Chief/District Secretary

APPROVED AS TO FORM:



Eric Quinn, District Attorney

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