



# Pierce County Fire District 21

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PIERCE CO. AUDITOR  
JUL 26 2019

*Gerald W. Gustafson*  
Commissioner

*Russell T. Barstow*  
Commissioner

*Adam G. Rosenlund*  
Commissioner

*Gina Blanchard-Reed*  
Commissioner

*Ryan Portmann*  
Commissioner

*Pat Dale*  
Fire Chief

## RESOLUTION NO. 934 Multi-Year EMS Levy Lid Lift

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT 21 (GRAHAM FIRE AND RESCUE) PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD THEREIN ON NOVEMBER 5, 2019, 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. 21, Graham Fire and Rescue, 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. 21 (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 33% 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 \$.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 \$803,100 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 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 \$.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 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. 21  
(GRAHAM FIRE AND RESCUE)**

**MAINTAINING EMS PROPERTY TAX LEVY RATE  
OF \$.50 PER \$1,000 OF ASSESSED VALUATION  
FOR A SIX YEAR PERIOD (2020-2025)**

The governing board of Pierce County Fire District No. 21 adopted Resolution No. 934, maintaining the EMS tax rate at \$.50 per thousand dollars. 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 2019, with annual increases of up to 6% (but never exceeding the \$.50 rate limit) for the succeeding five years, and the 2025 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 continue to 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 6, 2019.

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

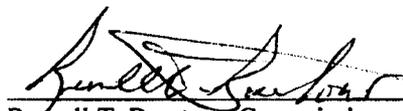
**ADOPTED AND APPROVED** by the Board of Fire Commissioners of Pierce County Fire Protection District No. 21 on this 24th day of July, 2019.

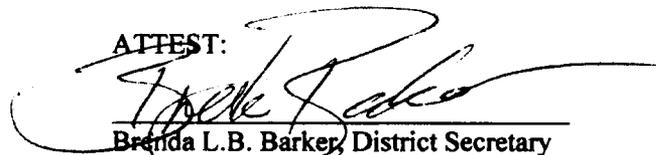
  
Gina Blanchard-Reed, Commissioner

  
Adam G. Rosenlund, Commissioner

  
Gerald W. Gustafson, Commissioner

  
Ryan Portmann, Commissioner

  
Russell T. Barstow, Commissioner

ATTEST:  
  
Brenda L.B. Barker, District Secretary

APPROVED AS TO FORM:

  
Eric T. Quinn, Attorney, WSB#47354