SOUTH KING FIRE AND RESCUE
a.k.a. King County Fire Protection District #39
KING COUNTY, WASHINGTON

RESOLUTION NO. 545

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF SOUTH KING FIRE AND RESCUE (a.k.a. K.C.F.P.D. #39) PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD THEREIN IN CONJUNCTION WITH THE GENERAL ELECTION ON NOVEMBER 6, 2018, A PROPOSITION WHICH WOULD RE-ESTABLISH THE FIRE DEPARTMENT LEVY RATE OF $1.50 PER $1,000 OF ASSESSED VALUATION FOR A ONE YEAR PERIOD, AND THEN WOULD ALLOW 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 LIMITATIONS IMPOSED BY CHAPTER 84.55 OF THE REVISED CODE OF WASHINGTON, WITH THE 2024 LEVY DOLLAR AMOUNT BEING USED TO COMPUTE THE REVENUE LIMITATIONS IN SUBSEQUENT YEARS.

WHEREAS, in the judgment of the Board of Fire Commissioners (the "Board") of South King Fire and Rescue (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 $1.50 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 would restrict the District from levying up to its full authorized levy rate of $1.50 per $1,000 of assessed valuation, necessitating a cutback in the level of services in the District, such as cancellation of orders for new apparatus and equipment, layoff of personnel, eliminating special services such as hazardous materials and rescue teams, and similar cutbacks; and

WHEREAS, the electorate should be given the opportunity to decide whether the cutbacks should occur or instead, whether the authorized rate of up to $1.50 per $1,000 should be levied and maintained, waiving the 1% limit of RCW 84.55, commonly referred to as "lifting the lid".

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, 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 $1,000,000 on an annual basis. Such a loss would likely necessitate cutbacks in services as enumerated in the fourth recital above. This resolution and the resultant election would give the voters the opportunity to choose to continue the current level of service 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 re-establish 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 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 6, 2018, 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 consecutive successive years thereafter, subject to statutory and constitutional limits, which are otherwise applicable. The tax levy dollar amount levied in 2023 and collected in 2024 shall be used to compute the limitations for subsequent years.

Section 3. The Board hereby requests the Manager of Records and Elections of King County, Washington, as ex officio County Supervisor of Elections, to call and conduct such election to be held within the District on Tuesday, November 6, 2018, and to submit to the qualified electors of the District the proposition in substantially the following form:

PROPOSITION NO. 1

SOUTH KING FIRE AND RESCUE

RE-ESTABLISHING PROPERTY TAX LEVY RATE
OF UP TO $1.50 PER $1,000 OF ASSESSED VALUATION
FOR A SIX YEAR PERIOD (2019-2024)

The Board of South King Fire & Rescue adopted Resolution No. 545 requesting an election to authorize exceeding the 1% limitation on annual increases in property tax revenues for a one year period, re-establishing the tax levy rate within its previously authorized rate limit of $1.50 per $1,000 of assessed value in 2019, and then allowing an annual increase of up to 6% (but not to exceed a rate of $1.50) on existing properties for years 2020, 2021, 2022, 2023, and 2024, with the 2024 levy dollar amount being used for computing limitations for subsequent levies, Should this proposition be approved?

(This shall not be construed to authorize an excess levy and shall be subject to otherwise applicable statutory limits, except the 1% limitation imposed by RCW 84.55.010 et seq..)

YES

NO

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

Section 5. A notice of special 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 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 Manager of Records and Elections of King County, Washington, as ex officio County Supervisor of Elections for the District, at least 84 days before the date for the special election.

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

ADOPTED AND APPROVED by the Board of Fire Commissioners of South King Fire and Rescue on March 27, 2018.

Chair/Commissioner

Commissioner/Vice Chair

Commissioner

Commissioner

Commissioner

ATTEST:

Secretary

Resolution 545