

# **SOUTH KING FIRE AND RESCUE**

## **KING COUNTY, WASHINGTON**

### **RESOLUTION NO. 505**

#### **A RESOLUTION of the Board of Commissioners of South King Fire and Rescue (aka KCFPD #39), King County, Washington, Adopting a Budget for the Year 2016 and establishing a substantial need**

WHEREAS, the King County Assessor has notified the Commissioners of South King Fire and Rescue (aka KCFPD #39) that the assessed valuation of real properties lying within the boundaries of said District for the calendar year of 2015 is approximately \$13,914,945,380.

WHEREAS, the Board of Commissioners in the course of considering the budget for 2016 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, the population of the District is in excess of 10,000 persons; and

WHEREAS, the Board of Commissioners, after the hearing and after duly considering all relevant evidence and testimony presented, has determined that South King Fire and Rescue requires an increase in property tax revenue from the previous year, in addition to the increase resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the District and in its best interest; and

WHEREAS, the Board of Commissioners has determined that, due to projected cost increases for supplies, labor and utilities and other factors, the Board of Commissioners finds that there is a substantial need to increase the regular property tax levy rate above the rate of inflation as determined by the national implicit price deflator; and

WHEREAS, RCW 84.55 limits the property tax increase in a taxing district's tax levy to 1% over and above the previous highest lawful levy, unless the voters approve an increase greater than the limit at a duly-called election as allowed by RCW 84.55.050 and RCW 84.55.0101 as amended; and

WHEREAS, pursuant to RCW 84.55.092, it is the further intent of the fire district commissioners to protect the fire district's future levy capacity. Therefore, in any year in which the district reduces the regular tax levy below the amount of levy to which the district is entitled by law, consistent with existing voter authorizations and the limitations of the state constitution and statutes, it is the district's intent to fully preserve future levy capacity as the aforesaid statute allows. The county assessor is therefore requested to set the regular property tax levy at the amount which would be allowed under RCW 84.55, as if the regular property tax for the district for taxes due in prior years (beginning with 1986) had been set for the full or maximum amount authorized under the law; and

WHEREAS, the Commissioners of South King Fire and Rescue did duly submit to the resident electors of the district a measure allowing for the collection of a maintenance and operations levy, otherwise known as an excess levy, which is the levy of a General Tax on the taxable property within the District in excess of Constitutional and Statutory limitations in the sum of \$3,500,000 to be collected first in 2013, and for three consecutive years thereafter, to provide funds required by the District to make certain capital equipment expenditures, maintain operational capabilities, to avoid a further reduction in the number of firefighter employees, and for maintenance and operational expenditures essential for basic fire and life protection needs. And, further, the electorate did pass said measure with 60.96% voting in the affirmative on August 7<sup>th</sup>, 2012.

WHEREAS, the Commissioners of South King Fire and Rescue did duly submit to the resident electors of the district a measure allowing for the collection of a general obligation (G.O.) bond levy, to pay the principal and interest of said G.O. Bond, which is the levy of a General Tax on the taxable property within the District in excess of Constitutional and Statutory limitations in the sum of \$39,000,000 to be collected first in 2016, and for nineteen (19) consecutive years thereafter, to provide funds required by the District to make certain capital equipment expenditures, apparatus purchases, upgrade and enhance certain fire stations, upgrade and enhance technological equipment, and for other maintenance and capital expenditures essential for basic fire and life protection needs. And, further, the electorate did pass said measure with 61.7% voting in the affirmative on November 3<sup>rd</sup>, 2015.

NOW, BE IT RESOLVED, by the Board of Commissioners of South King Fire and Rescue that the limit factor for the regular levy for the calendar year 2015, collected in the year 2016, shall be 101 per cent of the highest lawful levy of property taxes for such district, subsequent to 1985, plus an additional dollar amount calculated by multiplying the increase in assessed value in the district resulting from new construction, increases in assessed value due to construction of electric generation wind turbine facilities classified as personal property, improvements to property, and any increase in the assessed value of state-assessed property, by the regular property tax levy rate of the district for the preceding year, pursuant to RCW 84.55.092 and Chapter 84.55 RCW generally;

BE IT FURTHER RESOLVED by the Board of Commissioners of South King Fire and Rescue that pursuant to RCW 84.52.125 it is the intent of the fire district commissioners to protect the district's tax levy from prorationing under RCW 84.52.010(2), by imposing up to a total of twenty-five cents (\$0.25) per thousand dollars of assessed valuation of the tax levies authorized under RCW 52.16.140 and RCW 52.16.160, or either of them, outside of the five dollars and ninety cents per thousand dollars of valuation limitation established under RCW 84.52.043(2), if those taxes would otherwise be prorated under RCW 84.52.010(2)(e).

BE IT FURTHER RESOLVED by the Board of Commissioners of South King Fire and Rescue that a maintenance and operations levy, otherwise known as an excess levy, is authorized for collection in 2016 in an amount equal to \$3,500,000.

BE IT FURTHER RESOLVED by the Board of Commissioners of South King Fire and Rescue that The Honorable County Council of King County, Washington is hereby requested to make a property tax levy for 2015, collected in 2016, for South King Fire and Rescue in such amount as deemed necessary and appropriate, and as set forth in the budget resolution, to pay the principal and interest due upon the issuance of \$39 million in general obligation bonds heretofore issued by South King Fire and Rescue, and approved at the General Election held on November 3, 2015; that amount being \$2,174,102.

FURTHER, BE IT RESOLVED THAT:

1. The 2016 Operating Expenditure Budget (for the Current Expense Fund) of the fire district will be \$26,808,872.  
The 2016 Capital Expenditure Budget of the fire district will be \$638,010.  
The 2016 G.O. Bond Fund of the fire district will be \$39,000,000.
2. The Honorable County Council of King County, Washington is hereby requested to make a property tax levy for 2015, collected in 2016, for South King Fire and Rescue as follows:
  - A) Regular Property Tax Levy, including new construction, in an amount of \$21,498,591 (which is a combination of the regular property tax levy estimated at \$1.50 per \$1,000 of assessed valuation, plus any new construction).
  - B) Excess Levy Property Tax in an amount of \$3,500,000.

- C) G.O. Bond Levy throughout the fire district in an amount of \$2,174,102.
- D) In addition, approximately \$104,413 in refunds are requested to be levied.

- 3. The County Comptroller of King County, Washington be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levies specified in Paragraph #2 above in the amounts and funds specified below:
  - A. \$25,103,004 to the Current Expense Fund of said District (Regular Levy plus Excess Levy and Refunds).
  - B. \$2,174,102 to the General Obligation Bond Fund of said District.
- 4. One copy of this resolution shall be delivered to each of the following: County Council and County Assessor of King County, Washington.

ADOPTED by the Board of Fire Commissioners of South King Fire and Rescue, King County, Washington, at a regular meeting this 24th day of November, 2016. *2015 WTKS*

*William T. Gates*  
\_\_\_\_\_  
CHAIRMAN/COMMISSIONER

*[Signature]*  
\_\_\_\_\_  
VICE CHAIR/COMMISSIONER

*John F. Ruedert*  
\_\_\_\_\_  
COMMISSIONER

*Mark Freitas*  
\_\_\_\_\_  
COMMISSIONER

*[Signature]*  
\_\_\_\_\_  
COMMISSIONER

ATTEST:

*Lauri W. Perry*  
\_\_\_\_\_  
Secretary

Resolution #505