

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

RESOLUTION NO. 631

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 7, 2023, 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 2029 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 probably 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 7, 2023, 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 dollar amount of the levy in the sixth year shall be used for the purpose of computing the limitations on future years' levies.

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 7, 2023, and to submit to the qualified electors of the District the proposition in substantially the following form:

PROPOSITION NO. 1

SOUTH KING FIRE

RE-ESTABLISHING PROPERTY TAX LEVY RATE
OF UP TO \$1.50 PER \$1,000 OF ASSESSED VALUATION
FOR A SIX YEAR PERIOD (2024-2029)

The Board of Fire Commissioners for South King Fire adopted Resolution No. 631, concerning a proposition to maintain and adequately fund District operations. Proposition No. 1 would restore the District's regular property tax levy rate to \$1.50 per \$1,000 of assessed value for collection in 2024, and permit annual revenue increases of up to 6% for each of the succeeding five years, with the levy never exceeding the \$1.50 per \$1,000 rate limit. The dollar amount of the levy in 2029 shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW. Shall Proposition 1 be approved?

YES ☐

NO ☐

However, in the event that the need for this resolution is obviated by affirmative passage of the same Proposition One set forth above, at the August 1, 2023 primary election, then this resolution shall be deemed withdrawn and there shall be no need for the Manager of Records and Elections of King County to place the above Proposition One on the November 7, 2023 general election ballot.

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 by a simple majority shall be construed and interpreted as qualified elector approval of a tax increase in compliance with RCW 84.55 as amended.

Section 7. For purposes of receiving notice of any matters related to the ballot title, as provided in RCW 29A.36.080, the Board hereby designates the Fire Chief as the individual to whom the County Auditor shall provide such notice.

Section 8. The Fire Chief is authorized to implement such administrative procedures as may be necessary to carry out the directives of this resolution, including the appointment of For and Against Committees, the preparation of Explanatory Statements with approval by legal counsel, and modifying the text of the ballot title and any other text, language and/or descriptions relative thereto necessary to conform such ballot title, text, language and/or descriptions to the intent of the parties, consistent with the objectives of this resolution.

Section 9. 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 10. This resolution shall take effect immediately upon adoption.

ADOPTED AND APPROVED by the Board of Fire Commissioners of South King Fire & Rescue, King County, Washington, at a regular meeting of the board, this 25th day of April 2023, with the following Commissioners being present and voting.

William S. Fuler

Chair/Commissioner

Commissioner/Vice Chair

William E. Gata

Commissioner

L. H. P. P.

Commissioner

Carolyn Vach

Commissioner

ATTEST:

Lauri W. Perry

Secretary

Resolution 631