## SAN JUAN COUNTY FIRE PROTECTION DISTRICT NO. 3

## **RESOLUTION No. 2024-02**

## RESOLUTION PROVIDING FOR THE SUBMISSION OF LEVY GENERAL ELECTION

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF SAN JUAN COUNTY FIRE PROTECTION DISTRICT NO. 3 (THE "DISTRICT") PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD WITHIN THE DISTRICT ON NOVEMBER 5, 2024, IN CONJUNCTION WITH THE STATE GENERAL ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION RESTORING THE LEVY OF A PROPERTY TAX NOT TO EXCEED \$0.70 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS.

**Background:** WHEREAS, it is the judgement of the Board of Commissioners of the District that it is essential and necessary for the protection of the life and property of the residents of the District that fire protection and emergency rescue services be provided by the District;

WHEREAS, The Board of Commissioners has determined that the accelerated demands for, and increasing costs of, providing fire protection and emergency rescue services will necessitate the expenditure of revenues for capital facilities and firefighter safety, replacement of apparatus, maintenance and operations, and additional staffing in excess of those which can be provided by the District's regular tax revenue levied at the current rate of approximately \$0.30 per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation;

WHEREAS, The Board of Commissioners has determined that it is in the best interest of the District that the allowable \$0.70 per \$1,000.00 of valuation authorized by this resolution serve as the levy base for purposes of applying the limit factor in subsequent years per RCW 84.55.010;

**Resolution:** NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of San Juan County Fire Protection District No. 3 San Juan County, Washington as follows:

**Section 1.** It is necessary for the District to operate and maintain emergency fire and rescue service vehicles, to acquire and improve station and other capital facilities and to retain properly trained personnel equipped with proper firefighting and emergency service equipment. The revenues generated by this lid lift will allow the District to cover the foreseeable gap between inflation and the statutory one percent limit on increases to the District budget, to fund apparatus replacement and facility upgrades and to provide for investments in firefighter safety, all of which are necessary to maintain and improve the level of fire protection, prevention, emergency services and the protection of life and property in the District.

**Section 2.** In order to provide the revenue adequate to pay the costs of maintaining and providing the services described in Section 1 and to assure the continuation and improvement of such services the District shall, in accordance with RCW 84.55.050, remove the one percent limitation on regular property taxes imposed by RCW 84.55.010, and levy beginning in 2024 and collect beginning in 2025, pursuant to RCW 52.16.130, RCW 52.16.140 and RCW 52.16.160, a general tax on taxable property

within the District at a rate of \$0.70 per \$1,000.00 of assessed valuation, subject to otherwise applicable statutory limits.

**Section 3.** The District's original voter-approved levy rate in 1963 was \$1.42 per \$1,000.00 of assessed valuation which has not been voter-corrected or adjusted since.

**Section 4.** The amount levied in 2024 shall serve as the District's tax levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

**Section 5.** There shall be submitted to the qualified electors of the District for their ratification or rejection, at an election on November 5, 2024, in conjunctions with the state general election to be held on the same date, the question of whether or not the regular property tax levy of the District should be set to \$0.70 per \$1,000.00 of true and assessed valuation, subject to otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of San Juan County, as ex-officio Supervisor of Elections, to call such election, and to submit the following proposition at such election, in the form of a ballot title substantially as follows:

San Juan County Fire Protection District No. 3
Proposition One
Levy Lid Lift For Fire Protection
And Emergency Rescue Services.

The Board of San Juan County Fire Protection District No. 3 adopted Resolution No. 2024-02 concerning a proposition to maintain and adequately fund District operations and capital expenses.

This proposition authorizes the District to lift its regular property tax levy to \$0.70 per \$1,000.00 of assessed value to be assessed in 2024 and collected in 2025. The funds will maintain and improve fire protection and emergency services, replace apparatus, equipment and facilities, and provide for firefighter safety. The maximum allowable levy in 2024 shall serve as the base for subsequent levy limitations as provided by chapter 84.55 RCW.

Should this	proposition be:
Approved	
Rejected	
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**Section 6.** The locations of the polling places, if any, shall be as specified by the Manager of Records and Elections of San Juan County, Washington, as ex officio County Supervisors of Elections for the District.

**Section 7.** Approval of the proposition described in Section 5 above shall be construed and interpreted as qualified elector approval of a tax increase in compliance with RCW 84.55 as amended.

**Section 8.** With respect to this election, the District shall participate in the publication of information in the Local Voters' Pamphlet, including but not limited to an explanatory statement reviewed and

approved by the District's attorney. The District Fire Chief is delegated all authority to administer the terms of this Resolution.

**Section 9.** The Secretary to the Board of Fire Commissioners is hereby directed to deliver a certified copy of this resolution to the Manager of Records and Elections of San Juan County, Washington, as ex officio County Supervisors of Elections for the District, no later than August 6, 2024.

**Section 10.** This Resolution shall take effect immediately upon its adoption. Should any provision of this Resolution be found void or unenforceable, that provision shall be deemed severable or shall be construed in a manner that conforms to the intent of this Resolution.

**Adoption:** ADOPTED by the Board of Commissioners of San Juan County Fire Protection District No. 3 at an open public meeting of such Board on the 11<sup>th</sup> day of June 2024, the following commissioners being present and voting:

Commissioner Colley

Commissioner Appleton

Commissioner Rust