

**CENTRAL WHIDBEY ISLAND FIRE & RESCUE
RESOLUTION NO. 23-05**

RESOLUTION PROVIDING FOR THE SUBMISSION OF LEVY RESTORATION

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF CENTRAL WHIDBEY ISLAND FIRE & RESCUE PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT THE GENERAL ELECTION TO BE HELD WITHIN THE DISTRICT ON NOVEMBER 7TH, 2023, IN CONJUNCTION WITH THE STATE GENERAL ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION AUTHORIZING A LEVY RESTORATION OF A PROPERTY TAX OF \$1.18 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION AND ESTABLISHING A LIMIT FACTOR BASED ON THE CONSUMER PRICE INDEX SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS FOR THE FOLLOWING FIVE YEARS..

WHEREAS, it is the judgment of the Board of Commissioners of the district that it is essential and necessary for the protection of the health, safety and life of the residents of the district that fire and emergency medical services be provided by the district.

WHEREAS, the Board of Commissioners has determined that the increase in annual call volume, the loss of volunteers, and the increasing need for full time employees make a levy increase necessary to maintain and improve the level of service the district provides.

WHEREAS, The Board of Commissioners has determined that the accelerated demands for, and increasing costs of, providing services will necessitate the expenditure of revenues for maintaining adequate staffing levels, fire apparatus and equipment maintenance and operations in excess of those which can be provided by the District's regular tax revenue levied at the current rate of .86 cents per \$1,000.00 of assessed valuation of taxable property within the District as limited by the state-mandated 1% maximum that taxes can be only raised from one year to the next.

WHEREAS, The Board of Commissioners has determined that a voter approved increase in the district's tax levy rate "lid lift" will allow the district to meet its financial obligations, maintain and improve service levels and maintain and stabilize District reserves.

WHEREAS, Central Whidbey Island Fire & Rescue experiences annual cost increases affecting its operations that reflect standard inflationary indices that consistently exceed the statutory 101% limitation on tax levy increases.

WHEREAS, Central Whidbey Island Fire & Rescue believes that adopting a growth factor for years 2 -6 of the levy lid lift periods based on the greater of 1% or the annual CPI-W for Seattle-Tacoma-Bellevue as reported in June as such CPI index is a reasonable basis for keeping up with inflation.

Resolution: NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of CENTRAL WHIDBEY ISLAND FIRE & RESCUE, Island County, Washington as follows:

Section 1. In order to maintain and improve the level of fire protection, prevention, emergency medical services and the protection of life and property in the district, it is necessary for the district to add additional staffing in order to meet the current demands for emergency services. Additionally, the much-needed staffing will allow the district to meet state law governing the number of firefighters required for interior search and rescue operations.

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 limitation on regular property taxes imposed by RCW 84.55.010, and levy beginning in 2023 and collect beginning in 2024, pursuant to RCW 52.16.130 and RCW 52.16.140 a general tax on taxable property within the District at a rate of \$1.18 per \$1,000 of assessed valuation subject to otherwise applicable statutory limits.

Section 3. In order to provide the revenue adequate to pay the costs of providing adequate life protection services and capital items as described in Section 1 and assure the continuation of such services beyond 2024, the district has determined that the limit factor for the five succeeding years shall be the greater of the statutorily authorized one percent or the CPI-W for Seattle-Tacoma-Bellevue for the period of June to June as reported in the levy year. Such percentage shall be used to determine the actual levy rate, subject to the maximum statutory rate of \$1.50 per \$1,000 of assessed valuation, in 2024-2028.

Section 4. The district previously obtained voter approval to establish the levy rate at \$1.35 per thousand of assessed valuation in 2012. The district currently levies a regular property tax at the rate of approximately \$.86 per \$1,000 of assessed valuation. The amount levied in 2028 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 the general election on November 7th, 2023, in conjunction with the state primary election to be held on the same date, the question of whether or not the regular property tax levy of the District should be restored to \$1.18 per \$1,000 of true and assessed valuation, and be adjusted by the greater of the statutorily authorized one percent or the CPI-W for Seattle-Tacoma-Bellevue for the period of June to June as reported in the levy year for the following five years, subject to otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of Island 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:

Central Whidbey Island Fire & Rescue
Proposition Restoring Property Tax Levy.

The Board of Central Whidbey Island Fire & Rescue adopted Resolution No. 23-05 concerning a regular property tax levy.

This proposition would authorize a regular property tax levy of \$1.18 per \$1,000 of assessed valuation for 2023 and would authorize an annual increase in the limit factor up to the annual CPI-W for Seattle-Tacoma-Bellevue as reported in June of the levy year (but not to exceed the \$1.50 rate) for each of the five succeeding years. The maximum allowable levy in 2028 shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW.

Should this proposition be:

Approved

Rejected

Section 6. Pursuant to RCW 84.55.050(1), the measure requires a simple majority vote to be approved.

Section 7. The Board hereby assigns to the Chief or designee the task of appointing members to a committee to advocate voters' approval of the proposition and to a committee to prepare arguments advocating voters' rejection of the proposition.

Section 8. 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 Chief or designee as the individual to whom the County Auditor shall provide such notice.

Section 9. The Chief or designee is authorized to implement such administrative procedures as may be necessary to carry out the directives of this resolution, including 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 10. The Chief, or designee, is hereby authorized and directed, no later than August 1st, 2023, to provide to the County Auditor a certified copy of this resolution and the proper District officials are authorized to perform such other duties or take such other actions as are necessary or required by law to the end that the proposition described in this resolution appear on the ballot before the voters at the November 7th, 2023, election.

Section 11. If any section, subsection, paragraph, sentence, clause or phrase of this resolution is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this resolution.

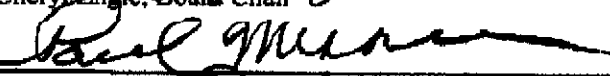
Section 12. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 13. This resolution shall take effect and be in force immediately upon its passage.

Adoption: ADOPTED by the Board of Commissioners of Central Whidbey Island Fire & Rescue, Island County, Washington, at an open public meeting of such Board on the 8th day of June 2023, the following Commissioners being present and voting:




Cheryl Engle, Board Chair



Paul Messner, Commissioner



Steve Hutchinson, Commissioner

Attest:


Cathy Niira, Secretary of the Board of Fire Commissioners