## WALLA WALLA COUNTY FIRE PROTECTION DISTRICT NO. 4 RESOLUTION NO. 2024-03 RESOLUTION PROVIDING FOR THE SUBMISSION OF LEVY PRIMARY ELECTION

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WALLA WALLA COUNTY FIRE PROTECTION DISTRICT NO. 4 PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD WITHIN THE DISTRICT ON AUGUST 6, 2024, IN CONJUNCTION WITH THE STATE PRIMARY ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION AUTHORIZING A LEVY OF A PROPERTY TAX NOT TO EXCEED \$1.26 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION AND ESTABLISHING A LIMIT FACTOR OF THE GREATER OF ONE PERCENT OR THE CONSUMER PRICE INDEX SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS FOR THE FOLLOWING FIVE YEARS.

**Background:** 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 and life of the residents of the District that the fire and emergency medical services be provided by the District.

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 improved fire protection operations, replacing apparatus and equipment, firefighter recruitment and training and maintaining emergency medical service levels in excess of those which can be provided by the District's regular tax revenue levied at the current rate of approximately \$.88 per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation, not to exceed 1% maximum increase per year.

WHEREAS, The District experiences annual cost increases affecting its operations that reflect standard inflationary indices and that consistently exceed the statutory 101% limitation on tax levy increases.

WHEREAS, The District believes that it is reasonable to adopt a growth factor for years 2-6 of the levy lid lift period designed to allow the District to keep pace with inflation and has identified the annual West Region CPI-U as reported in June of each year as an appropriate measure of inflation in Walla Walla County.

WHEREAS, The Board of Commissioners has determined that it is in the best interest of the District that the maximum allowable levy authorized by this Resolution serve as the levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years.

**Resolution**: NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of Walla Walla County Fire Protection District No. 4, Walla Walla County, Washington as follows:

**Section 1**. In order to meet increased call volumes, maintain 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 operate and maintain emergency fire and medical service vehicles and improve station and other capital facilities and to retain properly trained firefighters equipped with proper firefighting and emergency medical equipment.

**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 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 \$1.26 per \$1,000.00 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 facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services beyond 2025, the District has determined that the limit factor for the five succeeding years shall be the greater of one percent or the West Region CPI-U 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 \$1,000.00 of assessed valuation, in 2025-2029 to be collected in each following year. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1.

**Section 4.** The amount levied in 2029 and collected in 2030 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 August 6, 2024, 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 established at \$1.26 per \$1,000.00 of true and assessed valuation, and be adjusted by the greater of one percent or the West Region CPI-U for the period of June to June as reported in the levy year each year for the five following years subject to otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of Walla Walla 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:

Name of Jurisdiction: Walla Walla County Fire Protection District No. 4

Proposition #: Proposition No. 1

Short Title: Property Tax Levy for Fire Protection and Emergency Medical Services.

Ballot Title: The Board of Walla Walla County Fire Protection District No. 4 adopted Resolution No. 2024-03 concerning a proposition to maintain

and adequately fund District operations.

This proposition would authorize the District to establish its 2024 property tax levy at \$1.26 per \$1,000.00 of assessed valuation (collected in 2025) and authorizes annual adjustments for the five succeeding years based on the greater of one percent or the 12-month West Region CPI-U reported in June of each levy year, subject to statutory limits. The maximum allowable levy in 2029 (collected in 2030) shall serve as the base for subsequent levy limitations.

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 of Commissioners finds and declares that it is in the best interest of the District to have information regarding the ballot measure included in the local voters' pamphlet. Furthermore, that the appropriate costs thereof shall be paid for by the District. The Board of Commissioners further authorizes and directs the Fire Chief to provide such information to the County Elections department for inclusion and to take other actions as necessary to that end.

**Section 8**. The Board hereby assigns to the Fire 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 9.** 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 10. The Chief 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 11.** The Chief, or designee, is hereby authorized and directed, no later than May 3, 2024, 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 August 6, 2024 election.

**Section 12.** 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 13.** Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 14. This resolution shall take effect and be in force immediately upon its passage.

**Adoption:** ADOPTED by the Board of Commissioners of Walla Walla County Fire Protection District No. 4 at an open public meeting of such Board on the 27<sup>th</sup> day of March 2024, the following Commissioners being present and voting:

Commissioner

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| Commissioner

Secretary