

NORTH KITSAP FIRE & RESCUE

Resolution No. 2022-13

Resolution providing for the submission of levy

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF NORTH KITSAP FIRE & RESCUE PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD WITHIN THE DISTRICT ON NOVEMBER 8, 2022, IN CONJUNCTION WITH THE STATE GENERAL ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION RESTORING THE DISTRICT'S PROPERTY TAX LEVY RATE TO \$1.50 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION AND ESTABLISHING A LIMIT FACTOR BASED ON THE CONSUMER PRICE INDEX (NOT TO EXCEED 6%) SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS FOR THE FOLLOWING FIVE YEARS.

Background: WHEREAS, it is the judgment of the Board of Commissioners 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, providing staffing 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 \$.97 per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation. The District previously levied at the \$1.50 rate in 2015.

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 CPI-W for Seattle-Tacoma-Bellevue for the period from August to August as reported in the levy year (not to exceed 6%), or one percent, whichever is greater for each of the following five years as an appropriate measure of inflation in Kitsap County.

WHEREAS, the Board of Commissioners has determined that it is in the best interest of the District that the maximum allowable levy in the sixth year of the 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 North Kitsap Fire & Rescue, Kitsap County, Washington as follows:

Section 1. In order to maintain and increase 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, to acquire and improve station and other capital facilities and to retain properly trained personnel equipped with proper firefighting and emergency medical equipment.

Section 2. 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, 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 2022 and collect beginning in 2023, pursuant to RCW 52.16.130, RCW 52.16.140 and RCW 52.14.160, a general tax on taxable property within the District at a rate of \$1.50 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 2023, the District has determined that the limit factor for the five succeeding years shall be the CPI-W for Seattle-Tacoma-Bellevue for the period from August to August as reported in the levy year, or one percent, whichever is greater. 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 2023-2027 for collection in 2024-2028. 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 2027 and collected 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 North Kitsap Fire & Rescue for their ratification or rejection, at an election on November 8, 2022, the question of whether or not the regular property tax levy of the District should be established at \$1.50 per \$1,000.00 of true and assessed valuation and be adjusted by the CPI-W for Seattle-Tacoma-Bellevue for the period from August to August as reported in the levy year (not to exceed 6%), or one percent, whichever is greater, subject to otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of Kitsap 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: North Kitsap Fire & Rescue

Proposition #: Proposition No. 1

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

Ballot Title: The Board of North Kitsap Fire & Rescue adopted Resolution No. 2022-13 concerning a proposition to maintain and adequately fund District operations.

This proposition authorizes the District to restore its 2022 property tax levy to \$1.50 per \$1,000.00 of assessed valuation (collected in 2023) and authorizes annual adjustments for the five succeeding years based on the greater of the statutory one percent or the Consumer Price Index referenced in Resolution No. 2022-13, not to exceed 6%. The maximum allowable levy in 2027 (collected in 2028) shall serve as the base for subsequent levy limitations.

Should this proposition be: Approved ☐ Rejected ☐

Section 6. In accordance with RCW 84.55.050(1), the ballot measure shall require approval of a simple majority of voters.

Section 7. The Board of Commissioners 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 8. For purposes of receiving notice of any matters related to the ballot title, as provided in RCW 29A.36.080, the Board of Commissioners hereby designates the Fire Chief, or designee as the individuals to whom the County Auditor shall provide such notice.

Section 9. 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.

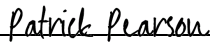
Section 10. The Chief, or designee, is hereby authorized and directed, no later than August 2, 2022, to provide to the County Auditor a certified copy of this resolution and the proper District officials are authorized to perform such other duties or take such other actions as are necessary or required by law to the end that the proposition described in this resolution appear on the ballot before the voters at the November 8, 2022 election.

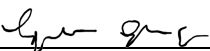
Section 11. If any section, subsection, paragraph, sentence, clause or phrase of this resolution is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this resolution.


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.

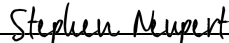
Adoption: ADOPTED by the Board of Commissioners of North Kitsap Fire & Rescue at an open public meeting of such Board on the 25th day of July 2022, the following Board Members being present and voting:

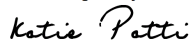
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