

RESOLUTION NO. 24-02
Multi-Year Lid Lift

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF THE RIVERSIDE FIRE AUTHORITY PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE AUTHORITY AT AN ELECTION TO BE HELD THEREIN ON AUGUST 6, 2024 OF A PROPOSITION WHICH WOULD RESTORE THE REGULAR FIRE SUPPRESSION TAX LEVY RATE TO \$1.35 PER \$1,000 OF ASSESSED VALUATION FOR A ONE (1) YEAR PERIOD, AND THEN WOULD ALLOW SPECIFIC INCREASES FOR EACH OF FIVE (5) CONSECUTIVE SUCCESSIVE YEARS, IN PROPERTY TAXES COLLECTED BY THE AUTHORITY APPLICABLE TO ALL TAXABLE PROPERTY LOCATED IN THE AUTHORITY, IN EXCESS OF THE LIMITATIONS IMPOSED BY CHAPTER 84.55 OF THE REVISED CODE OF WASHINGTON AND PROVIDING THAT THE DOLLAR AMOUNT OF THE LEVY IN THE SIXTH YEAR SHALL SERVE AS THE BASE FOR ESTABLISHMENT OF FUTURE YEARS' LEVIES; SAID LEVY SHALL PROVIDE FUNDS REQUIRED BY THE FIRE AUTHORITY FOR THE PROVISION OF FIRE PROTECTION AND FIRE SUPPRESSION SERVICES, INCLUDING PERSONNEL COSTS, TRAINING FOR SUCH PERSONNEL, AND RELATED EQUIPMENT, SUPPLIES, VEHICLES AND OTHER CAPITAL NEEDS.

WHEREAS, the Authority is permitted by statute to levy regular fire property taxes at the rate of \$1.50 per \$1,000 of assessed valuation, subject to constitutional and statutory limitations; and

WHEREAS, with the original vote on the formation of the Authority in 2007, the Authority has heretofore received approval by qualified electors of a regular property tax levy of \$1.50 per thousand of assessed valuation to defray the cost of fire protection, fire suppression and other emergency services provided by the Fire Authority; and

WHEREAS, in the judgment of the Board of Fire Commissioners (the "Board") of the Riverside Fire Authority (the "Authority"), it is essential for the protection of the public health, safety, and life, of the residents of the Authority that minimum emergency service levels be maintained and improved; and

WHEREAS, a regular property tax rate of \$1.50 per \$1,000 of assessed valuation, applicable to all taxable property located in the Authority, has been previously authorized for fire protection, fire suppression and other emergency services 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, the 1% limitation has restricted the Authority from levying up to its full authorized levy rate of \$1.50 per \$1,000 of assessed valuation, resulting in an inability to

maintain and improve current levels of services and response times in a community where the demand for service (911 call volume) has increased by approximately 22% since 2020; and

WHEREAS, the electorate should be given the opportunity to decide whether the reduction in services and response times should occur or instead, whether the authorized rate of \$1.35 per \$1,000 should be levied, waiving the 1% limit of RCW 84.55, commonly referred to as "lifting the lid"; and

WHEREAS, current statutes authorize multi-year lid lifts for up to six (6) years, with the levy dollar amount in the sixth year being used as a base for establishment of the tax levy rate in future years;

NOW THEREFORE BE IT HEREBY RESOLVED, FOUND, DETERMINED AND ORDERED, AS FOLLOWS:

Section 1. A regular property tax rate of \$1.35 per \$1,000 of assessed valuation, applicable to all taxable property located in the Authority, has been previously duly authorized for fire protection, fire suppression and other emergency services, 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 Authority annually. Such 1% limitation has caused the previously approved regular property tax rate of \$1.50 to be reduced from \$1.50 in 2020 to \$1.04 in 2024. Such reductions have limited the ability to maintain and improve services to meet increased demand. This resolution and the resultant election would give the voters the opportunity to choose to continue and improve services pursuant to the previously authorized levy rate approved by the voters, 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 Authority, will allow a levy rate of \$1.35 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 (5) consecutive successive years thereafter. There shall be submitted to the qualified electors of the Authority, for their ratification or rejection, at an election on August 6, 2024, a proposition to exceed the 1% limitation (and "lift the lid") of RCW 84.55.010 et seq. and levy the authorized rate of \$1.35 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 (5) consecutive successive years thereafter, and applying a limit factor of 6% annually, subject to statutory and constitutional limits, which are otherwise applicable; **provided further** that the levy dollar amount in the sixth year shall be used as the base for establishment of the levy for future years' levies. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1.

Section 3. The Board hereby requests the Auditor of Lewis County, Washington, as ex officio County Supervisor of Elections, to call and conduct such special election to be held within the Authority on August 6, 2024, and to submit to the qualified electors of the Authority the proposition in substantially the following form:

PROPOSITION NO. 1

RIVERSIDE FIRE AUTHORITY

RE-AUTHORIZING FIRE PROPERTY TAX LEVY RATE
OF \$1.35 PER \$1,000 OF ASSESSED VALUATION
FOR A SIX-YEAR PERIOD (2025-2030)

The Board of Fire Commissioners for the Riverside Fire Authority adopted Resolution No. 2024-02, concerning a proposition to maintain, improve and adequately fund Authority operations. Proposition 1 will restore the Authority's regular fire tax levy to the previous voter-approved rate of \$1.35 per \$1,000 of assessed value for collection in 2025, and permit annual revenue increases of up to 6% for each of the succeeding five years (but never to exceed the \$1.50 per \$1,000 rate limit). The dollar amount of the levy in 2030 shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW. Shall Proposition 1 be approved?

INSTRUCTIONS TO VOTERS:

To vote IN FAVOR of the foregoing proposition, mark a cross (X) in the "Levy, Yes" square.

To vote AGAINST the foregoing proposition, mark a cross (X) in the "Levy, No" square.

LEVY, YES

LEVY, NO

Section 4. The locations of the polling places, if any, shall be as specified by the Auditor of Lewis County, Washington, as ex officio County Supervisor of Elections for the Authority.

Section 5. Approval of the proposition described in Section 2 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 6. With respect to this election, the Authority 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 Authority's attorney, a Statement For, and a Statement Against, pursuant to Chapter 29.32.280 of the Revised Code of Washington.

Section 7. The Secretary to the Board is hereby directed to deliver a certified copy of this resolution to the Auditor of Lewis County, Washington, as ex officio County Supervisor of Elections for the Authority, on or before May 3, 2024.

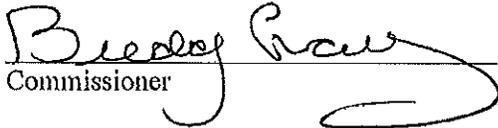
Section 8. For purposes of receiving notice of any matters related to the ballot title, as provided in RCW 29A.36.080, the Board hereby designates the Fire Chief as the individuals to whom the County Auditor shall provide such notice.

Section 9. 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.

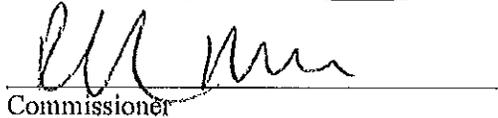
Section 10. Should any provision of this resolution be deemed unenforceable, the remaining provisions shall remain in full force and effect and the offending provision shall be deemed severable.

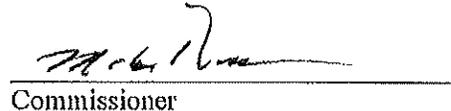
Section 11. This resolution shall take effect immediately upon adoption.

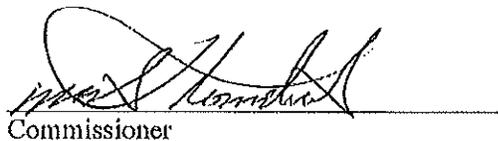
ADOPTED AND APPROVED at a regular Board of Fire Commissioners of the Riverside Fire Authority this 24th day of April, 2024


Commissioner


Commissioner

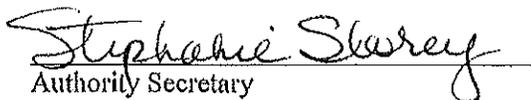

Commissioner

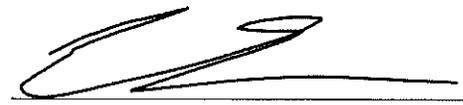

Commissioner


Commissioner

ATTEST:

APPROVED AS TO FORM:


Authority Secretary


Eric T. Quinn, Attorney, WSB#47354