

CITY OF MOUNT VERNON, WASHINGTON
RESOLUTION NO. 1078

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MOUNT VERNON, WASHINGTON, REGARDING BASIC PUBLIC SAFETY, ESSENTIAL SERVICES AND IMPROVEMENTS; PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE CITY OF MOUNT VERNON ON NOVEMBER 4, 2025, IN CONJUNCTION WITH THE STATE GENERAL ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION AUTHORIZING THE CITY TO INCREASE ITS REGULAR PROPERTY TAX LEVY ABOVE THE LIMIT OTHERWISE ALLOWED BY CHAPTER 84.55 RCW; DESIGNATING THE MAYOR AND CITY ATTORNEY TO RECEIVE NOTICE OF THE BALLOT TITLE FROM THE SKAGIT COUNTY AUDITOR; AND PROVIDING FOR OTHER RELATED MATTERS.

WHEREAS, the City of Mount Vernon, Washington (the "City"), desires to provide for the continual provision of City essential community services and improvements, including relating to public safety and parks; and

WHEREAS, the City is committed to protecting the health, safety, and welfare of its residents through the delivery of police, fire, and emergency medical services; and

WHEREAS, increased staffing in the Police and Fire Department is essential to maintain timely response to emergencies, proactive community policing, and to provide rapid life-saving response; and

WHEREAS, the Parks and Recreation Department plays a vital role in promoting community well-being, providing safe and well-maintained public spaces, and supporting youth and recreational programs that reduce crime and enhance community engagement; and

WHEREAS, the cost of providing essential city services, including police and fire emergency response, parks maintenance and operations, and community services, has increased at a rate exceeding annual revenue growth; and

WHEREAS, the City has been subject to state and federal mandates requiring the provision of services without corresponding financial support; and

WHEREAS, without additional revenues, the City will be required to substantially reduce basic police, fire, and parks services to the citizens of the City; and

WHEREAS, rising obligations for costs associated with labor, and years of deferred maintenance on aging infrastructure have consumed a growing share of the City's general fund; and

WHEREAS, the City's population has grown substantially without a corresponding increase in revenue or infrastructure investment to support the expanded service demand; and

WHEREAS, Chapter 84.55 RCW limits the amount of the City's regular property tax levy to 101% (or 100% plus inflation, if inflation is less than 1%) of the prior highest lawful levy amount (the "levy lid"), plus an additional amount for increases in assessed value from or due to new construction, construction of certain renewable energy facilities, improvements to property, increases in assessed value of State-assessed property, and increases in assessed value of property in any tax increment area; and

WHEREAS, due to the levy lid and increasing property values within the City, the City's current regular property tax levy is limited to a historical all-time low dollar rate of approximately \$1.5853 per \$1,000 of assessed value; and

WHEREAS, the City Council has determined that it is in the best interest of the City and its residents to submit a levy lid lift proposition to the City's voters for their approval or rejection; and

WHEREAS, under RCW 84.55.050(1), the City may submit to its voters at a general or special election, for their approval or rejection, a proposition authorizing the City to increase its regular property tax levy in an amount exceeding the levy lid in a single year (a "levy lid lift"); and

WHEREAS, under RCW 84.55.050(3) and (4), the proposition may provide that the City will use the regular property tax levy amount so approved for purposes of computing the levy lid for subsequent levies; and

WHEREAS, under RCW 84.55.050(4), the proposition may set the regular property tax levy at a rate less than the maximum rate allowed for the City; and

WHEREAS, under RCW 84.55.050(4) the proposition may provide that the exemption for low-income senior citizens, disabled veterans and other people with disabilities authorized by RCW 84.36.381 will apply to the levy of any additional regular property taxes authorized by voters; and

WHEREAS, the continual provision of City services and improvements, including relating to public safety and parks, requires the expenditure of permanent and reliable (i.e., sustainable) revenues in excess of the current levy lid; and

WHEREAS, it is therefore in the best interests of the City, its residents and public health, safety and general welfare to seek voter approval of a levy lid lift proposition authorizing an increase to the City's regular property tax levy for collection in 2026 by a rate of approximately \$0.6525 per \$1,000 of assessed value to the maximum aggregate rate of \$2.2537 per \$1,000 of assessed value, to use the 2026 levy amount to compute the

limitations for subsequent levies under RCW 84.55 and providing for the exemption authorized by RCW 84.36.381 to apply to such regular property tax levy increase.

NOW THEREFORE BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MOUNT VERNON, WASHINGTON AS FOLLOWS:

Section 1. Description of the Ballot Proposition. Pursuant to RCW 84.55.050(1) and RCW 29A.04.330, the City Council of the City hereby calls for the submission of a proposition to the qualified electors of the City asking whether the City shall levy regular property taxes in excess of the limitation established in RCW 84.55.010, as follows:

(a) Purposes. The amounts collected pursuant to the increases shall be used for the continual provision of City services and improvements, including for public safety and parks, as follows:

- (i) Fire Department: provide funding for approximately nine additional firefighter positions to increase minimum daily staffing and improve emergency response; replace aging fire and emergency medical services apparatus and equipment, including a fire engine, ambulance, self-contained breathing apparatus and defibrillators; implement recommendations from the Fire Department's strategic staffing and response capability study; address delays caused by overlapping emergency incidents.
- (ii) Police Department: provide funding for approximately six additional full-time sworn police officers to the Mount Vernon Police Department.
- (iii) Parks Department: provide funding to maintain and operate City parks and open spaces to include adding two park maintenance staff; and fund playground replacements; and additional capital projects relating to City parks and fund recreation programming.
- (iv) The City Council shall determine the timing, order and manner of funding the personnel and improvements described above. The cost of all compensation, benefits, training, support services, equipment, vehicles, infrastructure, facilities, and/or administrative expenses and other costs incurred shall be deemed a part of the costs of such personnel and improvements. The Council may alter, make substitutions to, and amend such components as it determines are in the best interests of the City and consistent with the general descriptions provided herein.

(b) **Maximum Aggregate Levy Rate Authorized.** The proposition authorizes the City to establish its maximum aggregate regular property tax levy to the amount resulting from a rate of \$2.2537 per \$1,000 of assessed value for levy in 2025 and collection in 2026 as allowed under chapter 84.55 RCW, which represents a rate that is less than the maximum rate allowed for the City.

(c) **Computing the Limitations for Subsequent Levies.** The City will use the dollar amount of the maximum aggregate property tax levy resulting from a rate of \$2.2537 per \$1,000 of assessed value for levy in 2025 and collection in 2026 for the purpose of computing the limitations for subsequent levies under chapter 84.55 RCW.

(d) **Exemption.** The exemption authorized by RCW 84.36.381 applies to the additional regular property taxes authorized by this proposition.

Section 2. Calling of Election. It is hereby found and declared the best interest of the City requires the submission to the qualified electors of the City of the proposition whether the City shall levy regular property taxes above the limited otherwise allowed at an election to be held on November 4, 2025. The Skagit County Auditor, as *ex officio* supervisor of elections in Skagit County, Washington, is hereby requested to call and conduct such election to be held on such day and to submit to the qualified electors of the City for their approval or rejection a proposition to increase the City's regular property tax levy in 2025 for collection in 2026 by an amount greater than otherwise permitted under chapter 84.55 RCW, and to use the dollar amount as the basis to calculate subsequent levy limits under chapter 84.55 RCW, and to provide for the exemption authorized by RCW 84.36.381 applies to the additional regular property taxes authorized by this proposition.

Section 3. Ballot Measure. Pursuant to RCW 29A.36.071. The City Attorney of the City (the "City Attorney") has prepared the concise description of the aforesaid proposition for the ballot title in substantially the following form:

**CITY OF MOUNT VERNON
PROPOSITION 1
LEVY FOR BASIC PUBLIC SAFETY, ESSENTIAL SERVICES AND IMPROVEMENTS**

The Mount Vernon City Council adopted Resolution 1078, concerning funding for essential community services and improvements. This proposition would provide funds for increased essential community services and improvements, including City fire and police personnel, fire equipment and parks maintenance and improvements. It authorizes a maximum regular property tax levy for collection in 2026 of \$2.2537/\$1,000 of assessed valuation (increased approximately \$0.6525/\$1,000 from 2025). The 2026 levy amount will be used to compute the limitations under RCW 84.55. Qualifying persons are exempt under RCW 84.36.381.

Should this proposition be approved?

YES ----- ()

NO ----- ()

Section 4. Authorization to Deliver Resolution and Perform Other Necessary Duties. The City Clerk is hereby authorized and directed to (a) present a certified copy of this resolution to the Skagit County Auditor no later than August 5, 2025; and (b) along with other proper City Officials, perform such other duties as are necessary or required by law to submit to the City's voters at the November 4, 2025 election, for their approval or rejection, the proposition authorizing the City to increase its regular property tax levy in 2025 for collection in 2026 by an amount greater than otherwise permitted under chapter 84.55 RCW; to use the dollar amount of such levy for the purpose of computing the limitations for the City's subsequent levies under chapter 84.55 RCW.

Section 5. Notices Relating to Ballot Title. For purposes of receiving notice of the exact language of the ballot proposition required by RCW 29A.36.080, the City Council hereby designates the Mayor (mvmayor@mountvernonwa.gov) and City Attorney (mvattorney@mountvernonwa.gov), as the individuals to whom such notice should be provided. The Mayor and City Attorney are each authorized individually to approve changes to the ballot title, if any, deemed necessary by the Skagit County Auditor.

Section 6. Corrections. The City Clerk is authorized to make necessary clerical corrections to the resolution including, but not limited to, the correction of scrivener's or clerical errors, references, numbering, section/subsection numbers, and any reference thereto.

Section 7. Severability. If any one or more sections, subsections, or sentences of this resolution are held to be unconstitutional or invalid, such decision shall not affect the validity of the remaining portion of this resolution and the same shall remain in full force and effect.

Section 8. Effective Date. This resolution shall take effect five days after its passage, approval and publication if required by law.

Section 9. Repealer. Resolution 1077 is hereby repealed in its entirety.

ADOPTED by the City Council of the City of Mount Vernon on this 23rd day of July 2025.

Signed in Authentication this 24th day of July 2025.




Peter Donovan, Mayor

Attest: 

Becky Jensen, City Clerk

Approved as to form:



Kevin Rogerson, City Attorney

Published July 26, 2025