

SKAGIT COUNTY FIRE PROTECTION DISTRICT NO. 8
RESOLUTION NO. 6-2025
RESOLUTION PROVIDING FOR THE SUBMISSION OF LEVY

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF SKAGIT COUNTY FIRE PROTECTION DISTRICT NO. 8 PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT AN ELECTION TO BE HELD WITHIN THE DISTRICT ON NOVEMBER 4, 2025 IN CONJUNCTION WITH THE GENERAL ELECTION TO BE HELD ON THE SAME DATE, OF A PROPOSITION RESTORING THE DISTRICT'S PROPERTY TAX LEVY RATE TO \$1.25 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION AND ESTABLISHING A THREE PERCENT LIMIT FACTOR 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 \$.90 per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation. The District voters last approved a levy lid lift to \$1.25 per thousand with a five year 3% growth factor in 2019.

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 at a rate of three percent per year to help the District keep up with inflation in Skagit 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 final 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 Skagit County Fire Protection District No. 8 Skagit 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 2025 and collect beginning in 2026, 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 \$1.25 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 three percent. 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 2026-2030 for collection in each subsequent year.

Section 4. The amount levied 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 Skagit County Fire Protection District No. 8 for their ratification or rejection, at an election on November 4, 2025, the question of whether or not the regular property tax levy of the District should be restored to \$1.25 per \$1,000.00 of true and assessed valuation and be adjusted by 103% each year for the following five years, subject to otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of Skagit 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: Skagit County Fire Protection District No. 8
Proposition #: Proposition No. 1
Short Title: Property Tax Levy for Fire Protection and Emergency Medical Services.

Ballot Title: The Board of Skagit County Fire Protection District No. 8 adopted Resolution No. 6-2025 concerning a proposition to maintain and adequately fund District operations.

This proposition would finance fire protection and emergency medical services by restoring the District's regular property tax levy in 2025 to an amount not to exceed \$1.25 per \$1,000.00 of assessed valuation and authorize setting the limit factor at 103% for each of the following five years. The maximum allowable levy in the final year shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW.

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 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 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 9. 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 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 August 5, 2025, 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 4, 2025 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 Skagit County Fire Protection District No. 8 at an open public meeting of such Board on the 24th day of July 2025, the following Board Members being present and voting:


Commissioner


Commissioner

Commissioner

Secretary