



Lake McMurray Fire Department

SKAGIT COUNTY FIRE DISTRICT #15

SKAGIT COUNTY FIRE PROTECTION DISTRICT NO. 15

RESOLUTION NO. 230

A RESOLUTION of the Board of Fire Commissioners of Skagit County Fire Protection District No. 15 (the "District"), providing for the submission to the voters of the District at the general election to be held therein on November 4, 2025, a proposition authorizing a regular property tax levy of One Dollar (\$1.00) per One Thousand Dollars (\$1,000.00) of assessed valuation for the provision of fire and emergency services. This proposition would authorize the District to impose a regular property tax levy of One Dollar (\$1.00) per One Thousand Dollars (\$1,000.00) of assessed valuation for 2025 and thereafter and to provide for a limit factor pursuant to Section 84.55.050 of the Revised Code of Washington ("RCW") and subject to any otherwise applicable statutory dollar rate limitations, all as more particularly set forth herein.

WHEREAS, the District's provision of fire and emergency medical services is essential and necessary for the protection of the health and life of the residents of the District, which requires expenditure of revenues for maintenance, operations, and equipment;

WHEREAS the Board of Fire Commissioners determined that at the current levy rate, the District could not sustain itself due to increased cost of utilities, building and apparatus maintenance, mandated firefighter safety standards, along with the replacement costs for turnout gear, self-contained breathing apparatus, radio/communications equipment, and the projected cost of purchasing new fire and Emergency Medical Services ("EMS") vehicles as they near the end of their service life;

WHEREAS, under Chapter 84.55 RCW, the District's levy increases are limited by state law to an increase of one percent (1%) per year, plus the increase in assessed valuation from new construction, improvements to property, and other specified adjustments, unless the voters of the District approve a greater increase;

WHEREAS, RCW 84.55.050(2) allows the District to increase the regular property tax levy in amounts exceeding the levy lid in each of up to six (6) consecutive years; if the increase is approved by a majority of the voters at an election to be held within the taxing district in conjunction with the state primary or general election;

WHEREAS, a multi-year levy lid lift is needed for the District to be able to maintain its present service levels to its citizens;

WHEREAS, the application of the one hundred and one percent (101%) limit factor established by RCW 84.55.010 would not be sufficient to provide for the expected cost increases required to maintain the level of services currently provided by the District;

WHEREAS, the funds generated by this levy will not supplant existing funds used for the delivery of fire and emergency services; and

WHEREAS, it is in the best interest of the District that the maximum allowable levy in the sixth (6th) year of the levy authorized by this Resolution serves as the levy base for purposes of applying the limit factor established by RCW 84.55.010 in subsequent years;

NOW, THEREFORE, BE IT HEREBY RESOLVED, as follows:

SECTION 1. The District shall provide fire and emergency services, including related personnel costs, training for such personnel, and related equipment, supplies, vehicles, and structures needed for the provision of fire and emergency services.

SECTION 2. In order to provide the revenue adequate to pay the costs of maintaining and providing the services described in Section 1 and in the Recitals above, and 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 and RCW 52.16.140, a general tax on taxable property within the District at a rate of One Dollar (\$1.00) per One Thousand Dollars (\$1,000.00) of assessed valuation.

SECTION 3. The District has determined that a limit factor of one hundred of six percent (106%) shall be used to determine the actual levy rate, subject to the maximum statutory rate of One Dollar and Fifty Cents (\$1.50) per One Thousand Dollars (\$1,000.00) of assessed valuation in 2026 (for collection in 2027) through 2030 (for collection in 2031). The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1.

SECTION 4. There shall be submitted to the qualified electors of the District, for their ratification or rejection at an election on November 4, 2025, the question of whether or not such levy shall be made.

SECTION 5. The dollar amount levied in 2030 for collection in 2031 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 6. The District's attorney is authorized to make such minor adjustments to the wording of such proposition as deemed appropriate or as may be recommended by the Skagit County Prosecuting Attorney's Office or the Skagit County Auditor and its Supervisor of Elections, as long as the intent of the proposition remains clear and as approved by the Board of Commissioners.

SECTION 7. Pursuant to RCW 84.55.050 and 29A.36.071, the Skagit County Prosecuting Attorney is requested to prepare the concise description of the aforesaid proposition for the ballot title in substantially the following form:

**PROPOSITION NO. 1 SKAGIT COUNTY FIRE PROTECTION DISTRICT NO. 15 RESTORING
REGULAR PROPERTY TAX LEVY**

The Board of Fire Commissioners of Skagit County Fire Protection District No. 15 adopted Resolution No. 230 concerning a proposition to restore the District's

regular property tax levy. This measure would restore the District's regular property tax levy to \$1.00 per \$1,000.00 of assessed valuation in 2025 (for collection in 2026) and would authorize an annual limit factor of 106% (but not to exceed \$1.50) for each of the five succeeding years. The maximum allowable levy in 2030, collected in 2031, shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW. Should this proposal be approved?

YES.....☐

NO.....☐

SECTION 8. The Secretary of the District is directed (a) to certify to the Auditor a copy of this Resolution No. 230 showing its adoption by the Board by August 5, 2025; and (b) to perform such other duties as are necessary and required by law in submitting to the voters of the District at the aforesaid election the proposition of whether such tax levy shall be made.

SECTION 9. The Fire Chief of the District is authorized to implement such administrative procedures as may be necessary to carry out the directives of this legislation.


SECTION 10. This Resolution shall be in full force and effect upon passage and signatures hereon.

SECTION 11. If any provision of this resolution is declared by any court of competent jurisdiction to be invalid, then such provision shall be null and void and shall be severable from the remaining provisions of this resolution, and shall in no way affect the validity of the other provisions of this resolution.

ADOPTED by the Governing Board of Skagit County Fire Protection District No. 15, at an open public meeting thereof this 23rd day of July, 2025, of which notice was given in the manner provided by law, the following Commissioners being present and voting.

SKAGIT COUNTY FIRE PROTECTION DISTRICT NO. 15

By: 
Monica Quist, Commissioner

By: 
Tom Grillot, Commissioner

By: 
Steve Dundin, Commissioner

ATTEST:


Laura E. Johnson, District Secretary

Board of Fire Commissioners **CERTIFICATION**

I, the undersigned, Secretary of Skagit County Fire Protection District No. 15, (the "District"), hereby certify as follows:

1. The attached copy of Resolution No. 230 (the "Resolution") is a full, true, and correct copy of the Resolution duly adopted at a regularly scheduled meeting of the Board of Fire Commissioners of the District (the "Board") held on July 23, 2025 as the Resolution appears on the minute book of the District, and the Resolution is now in full force and effect.
2. A quorum of the members of the Board was present throughout the meeting and a majority of those members present voted in the proper manner for the adoption of the Resolution.

IN WITNESS WHEREOF, I have hereunto set my hand this 23rd day of July, 2025.



Laura E. Johnson, District Secretary
Board of Commissioners