Ballot Resolution Cover Sheet
Skagit County

This form ***MUST*** accompany each resolution for a ballot measure.

This form is to be completed by the jurisdiction administrator. They should have the authority and be available to answer questions. The completed form must be submitted to Skagit County Elections by 4:30 pm on the day of the deadline.

If you have any question on how to complete this form please contact Skagit County Elections at 360-416-1702.

District name: City of Mount Vernon

District Address: 910 Cleveland Avenue

Election Date: November 3, 2026

Contact person: Chris Phillips **Title:** Public Works Director

Phone number: 360-336-6204 **Fax number:** 360-336-6299

Contact email: cphillips@mountvernonwa.gov

2nd Contact person: Adam Pearson **Title:** Special Projects Manager

2nd Contact phone: 360-336-6211

2nd Contact email: adamp@mountvernonwa.gov

District attorney: Kevin Rogerson

Attorney phone: 360-336-6203 **Attorney fax:** 360-336-6299

Attorney email: kevinr@mountvernonwa.gov

Election type (levy, bond, levy lid lift, etc.): Voter-approved sales tax. (Note: This is taken verbatim from RCW 82.14.0455)

State the pass/fail requirement for this measure as determined by your legal counsel:

Simple majority: ☑ **60/40:** ☐

Other (describe): Renewing the sales tax for the Mount Vernon Transportation Benefit District

RESOLUTION NO. 1097

A RESOLUTION OF THE BOARD OF THE CITY OF MOUNT VERNON CITY COUNCIL, THE GOVERNING BOARD OF THE TRANSPORTATION BENEFIT DISTRICT OF THE CITY OF MOUNT VERNON WASHINGTON, PROVIDING FOR A BALLOT PROPOSITION TO BE SUBMITTED TO THE QUALIFIED ELECTORS OF THE DISTRICT ON NOVEMBER 3, 2026, TO RENEW AND CONTINUE TO IMPOSE A SALES AND USE TAX IN THE AMOUNT OF TWO-TENTHS OF ONE PERCENT (0.2%) WITHIN THE BOUNDARIES OF THE DISTRICT FOR THE PURPOSE OF FINANCING ALL OR A PORTION OF THE COSTS ASSOCIATED WITH TRANSPORTATION IMPROVEMENTS IN THE DISTRICT IDENTIFIED HEREIN FOR A PERIOD OF TEN YEARS.

WHEREAS, RCW 35.21.225 authorizes cities to establish transportation benefit districts subject to the provisions of RCW 36.73; and

WHEREAS, the City of Mount Vernon (the "City") approved Ordinance No. 3679 on May 25, 2016, establishing the Mount Vernon Transportation Benefit District (the "District"); and

WHEREAS, Ordinance No. 3679 establishes boundaries for the District which are coterminous with the boundaries of the city limits of Mount Vernon; and

WHEREAS, Ordinance No. 3679 provides that funds generated by the District shall be used for transportation improvements that preserve, maintain and operate the planned and/or existing transportation infrastructure of the City or District, consistent with the requirements of RCW 36.73; and

WHEREAS, RCW 36.73.040(3)(a) authorizes transportation benefit districts to impose a sales and use tax in accordance with RCW 82.14.0455 for the purpose of financing certain transportation improvements in an amount not exceeding three-tenths of one percent (0.3%) for a period of ten years (unless renewed) and that any sales and use tax greater than one-tenth of one percent must be approved by an affirmative vote of the voters; and

WHEREAS, the ballot measure to impose the two-tenths of one percent (0.2%) was approved by the voters and the District has been collecting that tax since April 1, 2017; and

WHEREAS, the Mount Vernon City council adopted Ordinance 3682 on July 6, 2016, assuming the rights. Powers, functions, immunities and obligations of the Mount Vernon Transportation Benefit District pursuant to the authority of Chapter 36.74 RCW; and

WHEREAS, the City wishes to renew the sales and use tax for an additional ten years as an allowable and feasible source of revenue identified in Chapter 36.73 RCW to finance the City's transportation improvements identified in the Transportation Element of the City's Comprehensive Plan, in the City's Six-Year Capital Improvement Plan ("CIP"), and the City's Six-Year Transportation Improvement Plan ("TIP") which includes the preservation, maintenance, operation and/or improvement of existing transportation infrastructure of the City; and

WHEREAS, if approved by the voters, the sales and use tax will apply to persons who shop and thereby use the roads in the City and not just to City residents; and

WHEREAS, the renewed sales and use tax is estimated to generate, based on the anticipated growth of retail over the next ten years, an average of $2,300,000 of additional revenue per year, which will be used entirely to fund the shortfall in funding projects included in the Transportation Element of the City's Comprehensive Plan and in the City's CIP and the City's TIP as adopted or hereafter amended as allowed by state law; and

WHEREAS, the City Council considered this matter during a duly called public meeting, has given this matter careful review and consideration, and finds that good government and the best interests of the City will be served by passage of this resolution.

NOW, THEREFORE, THE MOUNT VERNON CITY COUNCIL AS THE GOVERNING BOARD OF THE MOUNT VERNON TRANSPORTATION BENEFIT DISTRICT, WASHINGTON HEREBY RESOLVES AS FOLLOWS:

Section 1. Findings. The Mount Vernon City Council as of the Mount Vernon Transportation Benefit District finds that it is in the best interests of the District to submit to the qualified voters of the District, at an election to be held November 3, 2026, a proposition authorizing the District to renew and continue to impose a sales and use tax of two-tenths of one percent (0.2%) pursuant to RCW 36.73.040(3)(a), 36.73.065(1) and 82.14.0455 for the purpose of raising revenue to acquire, invest in, construct, improve, provide, operate, securing right-of-way or easement for transportation related facilities, preserve, maintain and/or fund transportation improvements in the District, and to impose such sales and use tax if approved by an affirmative vote of a majority of the District voters voting at the election.

Section 2. Description of transportation improvements. The transportation improvements carried out with the sales and use tax revenues must be projects or programs contained in the City of Mount Vernon's Six-Year Capital Improvement Plan, City of Mount Vernon's Six-Year Transportation Improvement Plan, and/or the City of Mount Vernon's Transportation Element of the Comprehensive Plan, all associated maintenance, operation, labor, material, and equipment required for these projects and programs, and includes the preservation, maintenance, operation and/or improvement of existing transportation infrastructure of the City.

The cost of all construction, maintenance, preservation, operation, design, engineering, construction management, financial, legal, and other consulting services, inspection and testing, administrative and relocation expenses, and other costs incurred in connection with the foregoing described transportation improvement projects shall be deemed to be a part of the transportation improvements.

Section 3. Ballot Proposition. The Skagit County Auditor as *ex officio* supervisor of elections in Skagit County, Washington is hereby requested to call and conduct such special election to be held within the District on November 3, 2026, and to submit to the qualified electors of the District for their approval or rejection a proposition to impose a sales and use tax to be levied in the amount of two-tenths of one percent (0.2%) of the selling price in the case of a sales tax or value of the article used in the case of the use tax. The sales and use tax authorized by this section is in addition to any other taxes authorized by law and shall be collected from those persons who are taxable by the State of Washington under Chapters 82.08 and 82.12 RCW upon the occurrence of any taxable event within the boundaries of the District and shall be imposed for a period of not more than ten years from its first date of collection. Upon approval of the voters of the proposition hereinafter set forth the District may use proceeds of such sales and use tax for the purposes described in this resolution. The City Clerk is hereby authorized and directed to certify, no later than August 4, 2026, to the Elections Supervisor, a copy of this resolution and the following proposition to be submitted to the qualified electors at that election, in substantially the following form:

MOUNT VERNON TRANSPORTATION BENEFIT DISTRICT
MOUNT VERNON, WASHINGTON
RENEWAL OF SALES AND USE TAX FOR TRANSPORTATION IMPROVEMENTS

> The Mount Vernon Transportation Benefit District of Mount Vernon, Washington, adopted Resolution No. 1097 concerning a sales and use tax for transportation improvements, maintenance and repair. This proposition would authorize renewal and continued imposition of a sales and use tax of two-tenths of one percent (0.2%), within the District pursuant to RCW 82.14.0455 for a period of ten years for the purpose of paying or financing costs of transportation improvements in the City of Mount Vernon identified in Resolution No. 1097.
>
> Should this proposition be approved?
>
> YES................☐
>
> NO..................☐

For purposes of receiving notice of the exact language of the ballot proposition required by RCW 29A.36.080, the City Council hereby designates: (a) the Finance Director; and (b) the City Attorney, as the individuals to whom such notice should be provided. The Finance Director and City Attorney are each authorized individually to approve changes to the ballot title, if any, deemed necessary by the Director of Elections.

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

The proper TBD officials are authorized to perform such duties as are necessary or required by law to submit the question of whether the sales and use tax shall be imposed, as provided in this resolution, to the electors of the District at the November 3, 2026 election.

Section 4. Severability. If any provision of this resolution shall be declared by any court of competent jurisdiction to be invalid, then such provision shall be null and void and shall be separable from the remaining provisions and shall in no way affect the validity of the other provisions, or of the imposition or collection of the tax authorized herein.

ADOPTED by the City Council of the City of Mount Vernon as Governing Board of the Mount Vernon Transportation Benefit District, Washington, this 13th day of May 2026.

By ______________________
Peter Donovan, Mayor

Attest: Becky Jensen
Becky Jensen, City Clerk

Approved as to form:

____
Kevin Rogerson, City Attorney

Sent via email to avoid delay gabriellec@co.skagit.wa.us

July 16, 2026

Gabrielle Clay - CEA | Election Manager
Skagit County Elections
700 S. 2nd St. Room 139
Mount Vernon, WA 98273

Re: Proposition One - Authorized Ballot Title Changes

Dear Ms. Clay:

The Mount Vernon City Council having assumed the powers of the governing board of the Mount Vernon Transportation Benefit District passed Resolution No. 1097. Resolution 1097 provides for a ballot proposition to renew a two-tenths of one percent (0.2%) sales and use tax pursuant to RCW 36.73.040(3)(a), RCW 36.73.065(1) and RCW 82.14.0455 to fund or finance transportation improvements within the City. Resolution 1097 along with the County Resolution Cover Sheet was submitted to the Skagit County Elections Department.

Resolution 1097 authorizes the City Attorney to approve changes to the ballot title submitted when deemed necessary by Skagit County. Pursuant to the City's discussions with the County, I have authorized changes to the ballot title as follows:

CITY OF MOUNT VERNON, WASHINGTON
(MOUNT VERNON TRANSPORTATION BENEFIT DISTRICT)
PROPOSITION 1
RENEWAL OF SALES AND USE TAX FOR
TRANSPORTATION IMPROVEMENTS

The City of Mount Vernon having assumed the role of the Mount Vernon Transportation Benefit District of Mount Vernon, Washington, adopted Resolution No. 1097 concerning sales and use taxes for transportation improvements, maintenance and repair. This proposition would authorize renewal and continued imposition of a sales and use tax of two-tenths of one percent (0.2%), within the District pursuant to RCW 82.14.0455 for a period of ten years for the purpose of paying or financing costs of transportation improvements in the City of Mount Vernon identified in Resolution No. 1097.

Should this proposition be approved?

YES .... ☐
NO .... ☐

910 Cleveland Avenue, Mount Vernon, Washington 98273 | www.mountvernonwa.gov | mvattorney@mountvernonwa.gov | (360) 336-6203

Thank you and Ms. Miller for your assistance and guidance in this matter. If there remain any concerns or questions related to the proposed title for Mount Vernon Ballot Proposition 1 (or any other related concerns) please feel free to immediately contact me.

Sincerely,

Kevin Rogerson
City Attorney
City of Mount Vernon

cc: Peter Donovan; Mayor
Melinda Miller; Skagit County Prosecuting Attorney's Office