# 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.

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**District name:** Skagit Fire Protection District 5

**District Address:** PO Box 116, Bow WA 98232

**Election Date:** November 3rd, 2026

**Contact person:** Madison Ozaki **Title:** Interim Secretary

**Phone number:** 360-398-3858 **Fax number:** —

**Contact email:** skagitfirefive@gmail.com

**2nd Contact person:** Dave Lohman **Title:** Commissioner

**2nd Contact phone:** 360-708-3468

**2nd Contact email:** dslohman@frontier.com

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**District attorney:** Richard Davis

**Attorney phone:** 360-306-3000 **Attorney fax:**

**Attorney email:** rdavis@csdlaw.com

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**Election type (levy, bond, levy lid lift, etc.):** Levy lid lift

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

**Simple majority:** [X] **60/40:** [ ]

**Other (describe):**

*File:* *\\ADMNTMV1\Auditor\Shared\Elections\Processing Forms\Ballot Measures\Skagit Ballot Resolution Cover Sheet 2018.pdf*

**SKAGIT COUNTY FIRE PROTECTION DISTRICT NO. 5**
**(MULTI YEAR LEVY LID LIFT)**

**RESOLUTION NO. 2026-1**

**A RESOLUTION** of the Board of Fire Commissioners of Skagit County Fire Protection District No. 5 (the "District"), providing for the submission to the voters of the District, at the general election to be held therein on November 3, 2026, a proposition authorizing a regular property tax levy of Seventy-Eight Cents ($0.78) per One Thousand Dollars ($1,000.00). This proposition would authorize the District to impose a regular property tax levy of $0.78 per $1,000.00 of assessed valuation for 2026 and thereafter and to provide for a limit factor pursuant to RCW 84.55.050 and subject to any otherwise applicable statutory dollar rate limitations, all as more particularly set forth herein.

**WHEREAS**, it is the judgment of the Board of Commissioners of the District 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 services enumerated in this resolution be provided by the District. Such services will necessitate the expenditure of revenues for maintenance, operations, and equipment;

**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 adjustment, 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 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**, the District has determined it will not be able to maintain its present service levels to its citizens without the approval of a six (6)-year levy lid lift;

**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 capital facilities, additional staffing, apparatus maintenance and operations in excess of those which can be provided by the District's regular tax revenue levied at the current rate of approximately 33.63 Cents ($0.3363) per $1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation;

**WHEREAS**, the Board of Commissioners has determined that the continued application of the one percent limit factor established by RCW 84.55.010 will not be sufficient to provide for the expected cost increases required to maintain and increase 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 in the Skagit County Fire Protection District No. 5 community; and

**WHEREAS**, the Board of Commissioners has determined that it is in the best interest of the District that the maximum allowable levy in the sixth ($6^{th}$) 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.

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

1. That 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.

2. In order to provide the revenue adequate to pay the costs of maintaining and providing the services described in Section 1 and to assure the continuation and improvement 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 2026 and collect beginning in 2027, pursuant to RCW 52.16.130 and RCW 52.16.140, general tax on taxable property within the District at a rate of $0.78 per $1,000.00 of assessed valuation.

3. The District has determined that a limit factor of one hundred and three percent (103%) shall be used to determine the actual levy rate in 2027-2031, subject to the maximum statutory rate of One Dollar and Fifty Cents ($1.50) per $1,000.00 of assessed valuation. The funds raised under this levy shall not supplant existing funds used for the purposes described in Section 1.

4. There shall be submitted to the qualified electors of the District for their ratification or rejection at an election on November 3, 2026 the question of whether or not such levy shall be made.

5. The dollar amount levied in 2031 for collection in 2032 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.

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.

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. 5**
**AUTHORIZING REGULAR PROPERTY TAX LEVY**

The Board of Fire Commissioners of Skagit County Fire Protection District No. 5 (the "District"), adopted Resolution No. 2026-1 concerning a proposition to authorize the District's regular property tax levy. This measure would authorize a regular property tax levy of $0.78 per $1,000.00 of assessed valuation in 2026 (for collection in 2027) and would authorize a limit factor of up to 103% (but not to exceed the $1.50 rate) for each of the five succeeding years. The maximum allowable levy in 2031, collected in 2032, shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW.

YES........................☐
NO.........................☐

8. The Secretary of the District is directed to (a) certify to the Auditor a copy of this Resolution No. 2026-1 showing its adoption by the Board by August 4, 2026; and (b) 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.

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

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

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. 5, at a regularly scheduled open public meeting thereof this 15 day of April, 2026, of which notice was given in the manner provided by law, the following Commissioners being present and voting.

**SKAGIT COUNTY FIRE PROTECTION DISTRICT NO. 5**

By: ______________________
Kirk Damon, Commissioner

By: ______________________
Tom Perry, Commissioner

By: ______________________
David Lohman, Commissioner

**ATTEST**:

By: ______________________
Madison Ozaki, District Secretary

## CERTIFICATION

I, the undersigned, Secretary of Skagit County Fire Protection District No. 5 (the "District") hereby certify as follows:

1. The attached copy of Resolution No. 2026-1 (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 April 15, 2026, 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 15th day of April, 2026.

Madison Ozaki, District Secretary

The original ballot wording from the resolution did not include the question regarding approval. The district's attorney has approved adding the question to the end of the ballot measure, so it will appear as it does below.

**Skagit County Fire Protection District No. 5**

**Proposition No. 1**

**Authorizing Regular Property Tax Levy**

The Board of Fire Commissioners of Skagit County Fire Protection District No. 5 (the "District"), adopted Resolution No. 2026-1 concerning a proposition to authorize the District's regular property tax levy. This measure would authorize a regular property tax levy of $0.78 per $1,000.00 of assessed valuation in 2026 (for collection in 2027) and would authorize a limit factor of up to 103% (but not to exceed the $1.50 rate) for each of the five succeeding years. The maximum allowable levy in 2031, collected in 2032, shall serve as the base for subsequent levy limitations as provided by Chapter 84.55 RCW.

Should this proposition be approved?

Yes

No