



**MAPLE VALLEY FIRE AND LIFE SAFETY
KING COUNTY FIRE PROTECTION DISTRICT #43**

**RESOLUTION R-2015-007
Annual Property Tax Resolution for 2016**

WHEREAS, the Board of Fire Commissioners of King County Fire Protection District #43 (the “Board”) has met and considered its budget for the calendar year 2016; and

WHEREAS, the Board, in the course of considering the budget for 2016 has reviewed all sources of revenue and examined all anticipated expenses and obligations; and

WHEREAS, the expenses of the District are primarily personnel costs, which are adjusted by the Consumer Price Index, rather than the Implicit Price Deflator; and

WHEREAS, the Board of Fire Commissioners has determined that due to the requirements of the organizational mission to provide the communities within the district with quality, cost effective, emergency serves, and creating a shortfall in supporting the critical activities of the District, and losing the capacity to increase to 1 percent, would permanently negatively affect revenue and could lead to service reductions or service changes; the Board of Fire Commissioners finds there is a substantial need to increase the regular property tax limit factor above the rate of inflation, as determined by the Implicit Price Deflator; and

WHEREAS, the Board, after hearing and after duly considering all relevant evidence and testimony presented, has determined that King County Fire Protection District No. 43 requires a regular levy amount of \$7,295,912.00 which includes an increase in property tax revenue from the previous year, and amounts resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, and amounts authorized by law as a result of any annexations that have occurred and refunds of \$6,674.00, in order to discharge the expected expenses and obligations of the District and in its best interest.

WHEREAS, pursuant to RCW 84.52.125 it is the intent of the fire district commissioners to protect the district’s tax levy from prorationing under RCW 84.52.010(2), by imposing up to a total of twenty-five cents (\$0.25) per thousand dollars of assessed valuation of the tax levies authorized under RCW 52.16.140 and RCW 52.16.160, or either of them, outside of the five dollars and ninety cents per thousand dollars of valuation limitation established under RCW 84.52.043(2), if those taxes would otherwise be prorated under RCW 84.52.010(2)(e).

WHEREAS, pursuant to RCW 84.55.092, it is the further intent of the fire district commissioners to protect the fire district’s future levy capacity. Therefore, in any year in which the district reduces the regular tax levy below the amount of levy to which the district is entitled by law, consistent with existing voter authorizations and the limitations of the state constitution and statutes, it is the district’s intent to fully preserve future levy capacity as the aforesaid statute allows. The county assessor is therefore requested to set the regular property tax levy at the amount which would be allowed under RCW 84.55, as if the regular property tax for the district for taxes due in prior years (beginning with 1986) had been set for the full or maximum amount authorized under the law.

NOW THEREFORE; BE IT RESOLVED BY THE BOARD OF FIRE COMMISSIONERS of King County Fire Protection District No. 43 as follows:

1. The preliminary budget attached is hereby adopted as the budget of King County Fire

Protection District No. 43 for the calendar year 2016.

2. That the Honorable County Council of King County, Washington, be and is hereby requested to levy for 2015 to be collected in 2016, for said King County Fire Protection District #43 the regular levy described in Section 4A below plus an excess levy as described in Section 4C(i) and 4C(ii) as set forth below in the amount up to \$375,900.00 applicable to taxable property in the District.
3. That the Honorable County Council of King County, Washington, be and is hereby requested to levy for 2015 to be collected in 2016, for said King County Fire Protection District #43 the excess levy described in Section 4D below in the amount of \$1,500,000.00 applicable to taxable property in the District.
4. That the County Treasurer of King County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Sections Two and Three above in the amounts and funds specified below:
 - A. (100430010) Into the Expense Fund of said District: \$7,295,912.00.
 - B. \$ 0 into the Reserve Fund of said District.
 - C. The following amounts to be levied with the limitation of .22 per thousand to pay the principal and interest on outstanding bonds as the same shall become due. Each levy is applicable to the taxable property within the District as of the date of the bond sale.
 - (i) (100438510) \$320,400.00 to be used for the sole purpose of paying the interest on and principal of said District's General Obligation Bonds sold in 2007, heretofore authorized and now outstanding.
 - (ii) (100438510) \$55,500.00 to be used for the sole purpose of paying the interest on and principal of said District's General Obligation Bonds sold in 2012, heretofore authorized and now outstanding.
 - D. (100430010) Into the Expense Fund of said District: \$1,500,000.00.

5. One copy of this resolution be delivered to each of the following: the Metropolitan King County Council, and the Office of the County Assessor of King County, Washington.

ADOPTED at the Regular meeting of the Board of Fire Commissioners, King County Fire Protection District No. 43, this 19th day of November 2015.

Approved:

ATTEST:

Bill VanRuff, Chairperson

Michele de Leon
District Secretary

Camille Walls, Commissioner

Gordon MacIlvennie, Commissioner

Chris Bodlovic, Commissioner

John Herbert, Commissioner