

**Whatcom County Fire District #4
4142 Britton Loop, Bellingham, WA 98226
12:00 p.m.
November 13, 2025**

Public Hearing and Regular Board of Fire Commissioners Meeting

CALL TO ORDER

Chairman Cooley called the public hearing and regular Whatcom County Fire District #4 Board of Fire Commissioners meeting for November 13, 2024, to order at 12:00 p.m.

Due to technical difficulties with Zoom, the meeting began at 12:12 p.m. Although the meeting could not be streamed, an audio recording was made and will be uploaded to the YouTube channel.

ROLL CALL

Attendees: Chairman Steve Cooley; Vice-Chairman Tim Johnson; Fire Commissioner Mark Lann; Fire Chief Jason Van der Veen.

PUBLIC HEARING 2026 TAX LEVY INCREASE, PROPERTY TAX LEVY, and LEVY CERTIFICATION

Chairman Cooley opened the public hearing at 12:12 p.m.

PUBLIC COMMENT

The public hearing will consider the district's proposed resolutions and levy certifications for 2025. Comments will be restricted to these topics.

There was no comment.

Chief Van der Veen reviewed the resolutions and levy certification for both Fire and EMS.

Resolution 2025-02 Authorizing a One Hundred Three Percent Increase in the Regular Property Tax Levy (Fire). Per the levy lid lift, the board can increase the levy up to four percent. To cover the cost of living, the decision was made to increase the fire levy by three percent from the previous level. The total certified levy request amount is \$3,359,177.62. The administrative refund levy is \$16,618.24.

Resolution 2025-03 Authorizing 2025 Property Tax Levies (EMS). Chief Van der Veen noted that there will be no increase in the EMS levy. The district will bank the one percent increase for future needs. The total certified levy request amount is \$418,532.37. The administrative refund levy is \$1,914.64.

Chief Van der Veen noted that the resolutions and levy certifications will be forwarded to the county legislative authority.

Under RCW 84.52.020, each district must file its budget with the county legislative authority on or before November 30. The County Council will certify to the Assessor, on or before the first Monday in December, the amount of taxes levied by the board of each taxing district for the following tax year as stated in RCW 84.52.070.

The actual 2026 budget will be voted on during the December board meeting.

Chairman Cooley closed the public hearing at 12:27 p.m.

REGULAR MEETING RESUMED

Chair Cooley resumed the regular meeting at 12:27 p.m.

PUBLIC COMMENT

None

Resolution 2025-02 Authorizing 2026 Property Tax Levies (Fire): Chairman Cooley read a portion of the resolution. An error was identified.

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT 4, AUTHORIZING AN INCREASE IN THE REGULAR PROPERTY TAX LEVY OF \$131,801.5632, A PERCENTAGE INCREASE OF 103% FROM THE PREVIOUS YEAR'S ACTUAL FIRE LEVY

WHEREAS, the Board of Commissioners of Whatcom County Fire Protection District No. 4 (the "District) attests that the District population is less than 10,000;

WHEREAS, the District has properly given notice of the public hearing held on November 13, 2025, to consider the District's current expense budget and revenue needs for the 2026 calendar year, pursuant to RCW 84.55.120;

WHEREAS, the Board of Commissioners of the District after hearing and after duly considering all revenue sources for the District's 2026 budget and all relevant evidence and testimony presented, determined that the District requires a regular levy in the amount of **\$3,359,177.32** 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 made, in order to discharge the expected expenses and obligations of the district and in its best interest; now, therefore,

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT 4 THAT:

1. An increase in the regular property tax levy, in addition to any amount resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, is hereby authorized for the 2025 fire levy, to be collected in 2026, in the amount of **\$3,359,177.62** which is a dollar increase of **\$131,801.32** and a percentage increase of **103%** from the previous year's actual fire levy of **\$3,227,376.30**.
2. That the Board secretary provide a signed copy of this Resolution, together with any applicable exhibits, via email to:

MOTION: Vice-Chairman Johnson moved to approve Resolution 2025-02 Authorizing 2026 Property Tax Levies (Fire) as corrected. The motion was seconded by Commissioner Lann and approved 3-0.

Resolution 2025-03 Authorizing 2026 Property Tax Levies (EMS): Chairman Cooley read a portion of the resolution. An error was identified.

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT 4, AUTHORIZING AN INCREASE IN THE REGULAR EMS PROPERTY TAX LEVY OF \$0.00, A PERCENTAGE INCREASE OF 0% FROM THE PREVIOUS YEAR'S ACTUAL EMS LEVY

WHEREAS, the Board of Commissioners of Whatcom County Fire Protection District No. 4 (the "District") attests that the District population is less than 10,000;

WHEREAS, the District has properly given notice of the public hearing held on November 13, 2025, to consider the District's current expense budget and revenue needs for the 2026 calendar year, pursuant to RCW 84.55.120;

WHEREAS, the Board of Commissioners of the District after hearing and after duly considering all revenue sources for the District's 2026 budget and all relevant evidence and testimony presented, determined that the District requires a regular levy in the amount of **\$418,532.37** 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 made, in order to discharge the expected expenses and obligations of the district and in its best interest; now, therefore,

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT 4 THAT:

3. An increase in the regular property tax levy, in addition to any amount resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, is hereby authorized for the 2025 ~~Fire~~ EMS levy, to be collected in 2026, in the amount of **\$418,532.37**, which is a dollar increase of **\$0.00** and a percentage increase of **0%** from the previous year's actual EMS levy of **\$418,532.37**.
4. Further, pursuant to RCW 84.55.092, it is the intent of the District commissioners to protect the District's future levy capacity. Therefore, in any year in which the district reduces the regular EMS 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 EMS tax levy at the amount which would be allowed under RCW 84.55, as if the regular EMS 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.

MOTION: Commissioner Lann moved to approve Resolution 2025-03 Authorizing 2026 Property Tax Levies (EMS) as corrected. The motion was seconded by Vice-Chairman Johnson and approved 3-0.

Levy Certification (Fire): Chief Van der Veen reviewed the Levy Certification (Fire) document.

MOTION: Commissioner Lann moved to authorize Chief Van der Veen to sign and submit the 2026 Levy Certification (Fire) dated November 13, 2025, to the County. The motion was seconded by Vice-Chairman Johnson and approved 3-0.

Levy Certification (EMS): Chief Van der Veen reviewed the Levy Certification (EMS) document.

MOTION: Chairman Cooley moved to authorize Chief Van der Veen to sign and submit the 2026 Levy Certification (EMS) dated November 13, 2025, to the County. The motion was seconded by Commissioner Lann and approved 3-0.

APPROVAL OF CONSENT AGENDA

1. Meeting Minutes
 - a) October 13, 2025 – regular
2. Staff Reports – Chief / Operations / Training / Technical Support
3. Financial Report
 - a) Expense Fund Revenue – October \$1,397,395.08
 - b) Total Expenditures – November \$878,274.33
4. Voucher / Payroll / Benefits
 - a) Monthly Expenditure Payroll Voucher: \$483.00
 - b) Monthly Expenditure Voucher: \$853,934.10
 - c) Capital Voucher: \$23,857.23

MOTION: Vice-Chairman Johnson moved to approve the Consent Agenda as presented. The motion was seconded by Commissioner Lann and approved 3-0.

Chief Van der Veen reviewed a portion of the chief's report concerning the 2026 levy rate.

2026 Assessed Valuation Numbers

WCFD#4 EMS Levy

The Whatcom County Assessor's Office has certified the 2026 assessed valuation for the WCFD#4 EMS Levy at \$3,159,864,717, representing an increase of \$37,877,093 (1.21%) over the 2025 assessed valuation of \$3,121,987,624.

Levy Rate = $(\$418,532.37 \div \$3,159,864,717) \times 1,000$
Levy Rate = $0.0001324 \times 1,000$
Levy Rate = \$0.13 per \$1,000 of assessed value

For a \$500,000 home at a levy rate of \$0.13 per \$1,000:
 $\$500,000 \div 1,000 \times \$0.13 = \$65$

WCFD#4 Fire Levy

The Whatcom County Assessor's Office has certified the 2026 assessed valuation for WCFD#4 Fire levy at \$3,131,440,265, representing an increase of \$38,054,561 (1.23%) over the 2025 assessed valuation of \$3,093,385,704.

Levy Rate = $(\$3,359,177.86 \div \$3,131,440,265) \times 1,000$
Levy Rate = $0.001073 \times 1,000$
Levy Rate = \$1.07 per \$1,000 of assessed value

For a \$500,000 home at a levy rate of \$1.07 per \$1,000:
 $\$500,000 \div 1,000 \times \$1.07 = \$535$

UNFINISHED BUSINESS

1997 Agreement: Chief Van der Veen noted that he has no new information to add at this time.

Bellingham Annexation: Chief Van der Veen noted that he has no further updates at this time.

Britton Loop Station 12 Exterior Project: Chief Van der Veen noted that the project has been completed.

Britton Loop Station 12 Alarm Panel: Chief Van der Veen reported that the electrician has found no anomalies. The district will continue to monitor any spikes or drops for the next couple of months. It was noted that the issue may only occur during the summer months. If no issues are found, it will be revisited in June.

NEW BUSINESS

2026 Budget: Chief Van der Veen noted that the 2026 budget has not been completed, as it is contingent on District 21's budget. The budget will be voted on at the December meeting. Chief Van der Veen reviewed a partial overview of the 2026 budget.

Due to the tentative collective bargaining agreement and the decision not to hire in 2026, District 21's operations costs are expected to be lower than in 2025, which will reduce District 4's quarterly payment. Chief Van der Veen reiterated that there will be no reduction in service at the Britton Loop Station.

Chief Van der Veen reiterated that there will be no reduction in the level of services in District 4's response area.

The board requested to be included in the 2028 collective bargaining agreement process.

Chief Van der Veen presented some capital item projects for consideration in 2026:

- Britton Loop Station 12 extractor
- Britton Loop Station 12 administrative building siding project
- Britton Loop Station 12 asphalt repair and maintenance
- Britton Loop Station 12 drill ground drainage system repairs
- Britton Loop Station 12 engine purchase
- Britton Loop bathroom floor replacement

Chief Van der Veen noted that the lease agreements with the Department of Natural Resources (DNR) and the Bellingham Fire Department (BFD) include an annual three percent (3%) rate increase.

An expense and capital budget will be reviewed during the December meeting.

CORRESPONDENCE

- CIAW 2026 Rate Increase Notice (property and vehicle insurance)

ANNOUNCEMENTS

- **December Board Meeting Attendance Query:** All Commissioners are expected to attend the December 15 (Public Hearing) in person.

AGENDA ITEMS FOR NEXT REGULAR MEETING

- 2026 Budget (Public Hearing)
- 2026 Meeting Dates Draft (# of in-person meetings)
- 1997 Agreement (Jan)
- Board Officer Election Nominations (Jan)
- Bellingham Annexation (tentative)

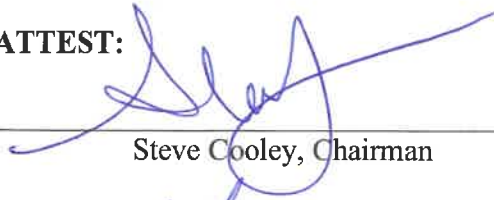
ADJOURNMENT

The meeting was adjourned at 1:00 p.m.

Respectfully Submitted by:

Jennie Sand, Board Secretary

ATTEST:



Steve Cooley, Chairman



Tim Johnson, Vice-Chairman



Mark Lann, Commissioner



Jason Van der Veen, Fire Chief