

RESOLUTION NO. 2023-04

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT 4, AUTHORIZING 2024 PROPERTY TAX LEVIES

WHEREAS, RCW 84.52.020 requires taxing districts to certify to the county legislative authority for the purpose of levying district taxes, budgets, or estimates of the amounts to be raised by taxation on the assessed valuation of the property in the taxing district and through the district secretary, to make and file such certified budget or estimates with the clerk of the county legislative authority on or before the thirtieth day of November.

WHEREAS, the Board of Commissioners of Whatcom County Fire Protection District No. 4 has properly given notice of the public hearing held on November 13, 2023, to consider the fire district's current expense budget and revenue needs for the 2024 calendar year, pursuant to RCW 84.55.120; and

BE IT RESOLVED by the Board of Commissioners of Whatcom County Fire Protection District No. 4 ("District") as follows:

1. That the County Assessor has notified the Commissioners of the District that the estimated assessed valuation of real properties lying within the boundaries of said District for the assessment year of 2023 and tax year 2024, for purposes of the FIRE #4 CAPITAL IMPROVEMENT FUND, FIRE #4 EXPENSEFUND, FIRE #4 GO BOND, is approximately \$3,363,271,958.
2. That the County Assessor has notified the Commissioners of the District that the estimated assessed valuation of real properties lying within the boundaries of said District for the assessment year of 2023 and tax year 2024, for purposes of the EMERGENCY MEDICAL SERVICES LEVY, is approximately \$3,426,329,838.
3. That the Honorable County Council of Whatcom County, Washington, be and is hereby requested to make a general levy for FIRE PROTECTION, for 2024, for said Whatcom County Fire Protection District No. 4, of \$3,329,639.24.
4. That the Honorable County Council of Whatcom County, Washington, be and is hereby requested to make a general levy for EMERGENCY MEDICAL SERVICES, for 2024, for said Whatcom County Fire Protection District No. 4, of \$418,532.74.
5. That the Treasurer of Whatcom 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 Section 2 as follows: \$3,748,171.98 to the Expense Fund.
6. That pursuant to RCW 84.52.125 the Fire District hereby protects the district's tax levy from pro-rationing under RCW 84.52.010(2) by imposing up to a total of twenty-five cents per thousand dollars of assessed value of the tax levies authorized under RCW 52.16.140

and 52.16.160 outside of the five dollars and ninety cents per thousand dollars of assessed valuation limitation established under RCW 84.52.043(2), if those taxes otherwise would be prorated under RCW 84.52.010.

7. 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 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.

8. That the District secretary provide a signed copy of this Resolution, together with any applicable exhibits, via email to:

Clerk of Whatcom County Council

Whatcom County Assessor

ADOPTED, at the meeting of the Board of Fire Commissioners, Whatcom County Fire Protection District 4, this 13th day of November 2023, by a majority of the members.

Commissioner

ATTEST:

Commissioner

Jennie Sand, Board Secretary

Commissioner

Fire Chief