

RESOLUTION NO. 149

A resolution of the Town of Gig Harbor calling for an election authorizing an increase in the regular property tax levy in excess of the limitations in R.C.W. 85.55.010 through 84.55.040; providing for additional revenues for the general operation and current expenses of the Town.

WHEREAS, Revised Code of Washington establishes limitations upon regular property taxes payable in any given year, said limitations being popularly known as the "106% Lid Law", and,

WHEREAS, R.C.W. 84.55.050 empowers the taxing district to call an election to authorize an increase in the regular tax levy, which increases will be in excess of that levy which would result from imposition of the above recited limitations, and,

WHEREAS, it has been determined by the Town Council, Town of Gig Harbor, that it would be in the best interests of the general welfare of the community to continue to provide a high standard of governmental services, and,

WHEREAS, the conditions and situations herein set forth create an emergency which requires the holding of a special election in the district,

NOW, THEREFORE, be it resolved by the Town Council, Town of Gig Harbor, as follows:

Section 1. The Town Council, Town of Gig Harbor, hereby calls for a special election to be held on September 16, 1980, at which time the proposition to increase the regular levy as above specified shall be submitted to the people for authorization.

Section 2. That the Pierce County Auditor, as ex-officio supervisor of elections of Pierce County, Washington, be requested to find and declare the existence of an emergency and to call and conduct a special election on behalf of said Town between the hours of 7:00 a.m. and 8:00 p.m. on the 16th day of September, 1980, for the purpose of submitting to the electors of said Town for their approval or rejection the question of whether the Town of Gig Harbor be allowed to tax at the tax levy rate allowed by state law, such rate is \$3.375 per \$1,000.00 of assessed valuation, rather than at 106% of the tax levy rate of 1980.

Section 3. The ballot title, including caption thereof, shall be as follows:

PROPOSITION NO. 1

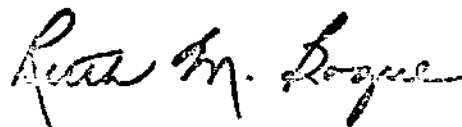
AUTHORIZING PROPERTY TAX LEVY

SHALL THE TOWN OF GIG HARBOR BE ALLOWED TO TAX AT THE TAX LEVY RATE ALLOWED BY STATE LAW, SUCH RATE IS \$3.375 PER \$1,000.00 OF ASSESSED VALUATION, RATHER THAN AT 106% OF THE TAX LEVY RATE OF 1980.

TAX LEVY - YES ☐

TAX LEVY - NO ☐

Section 4. This resolution is hereby adopted by the Town Council, Town of Gig Harbor, Pierce County, Washington at a regular public meeting thereof held on this 28th day of July, 1980.



RUTH M. BOGUE

MAYOR

ATTEST:

  
DONALD J. AVERY

CLERK

TOWN COUNCIL PROPOSAL FORMAT

TOPIC: <u>106% Levy Lid Law</u>	Origin <u>Clerk-Treasurer</u>
	Date Submitted <u>7/15/80</u>
	Agenda Date <u>7/28/80</u>
	Exhibits <u>Attached</u>
CONSIDERATIONS: <u>Town Revaluation &amp;</u>	Clearance _____
<u>the impending increased charges</u>	<del>Ord</del> /Resol.# _____
<u>for both fire and library</u>	
<u>services.</u>	
Expenditure Required: <u>-0-</u>	Amount Budgeted: <u>-0-</u>

PRESENTATION

The private property within the Town's boundaries has recently been revalued by the Pierce County Assessor.

Aggregate property values have increased from 47+ million to 67+ million.

The total assessed valuation of a taxing district establishes the basis for that district's levy efforts.

The Town of Gig Harbor, for example, can legally tax (in theory) to a maximum of \$3.375 per thousand of assessed valuation. However, due to the imposition of a 106% levy law our taxing authority has been restricted to a level somewhat less than maximum allowed. (Between \$2.86 and \$3.14 in recent years.)

On the basis of the current contractual agreements between the Town of Gig Harbor, the Pierce County Rural Library District and Pierce County Fire District # 5, the monies paid by the Town for the above mentioned services are tied to assessed valuation.

Irrespective of the success of any ballot request to remove the 106% levy limitation, the Town's expense for maintaining these services, under the current agreements, will increase from \$70,000 in 1980 to \$101,000 in 1981.

Our alternatives would be to renegotiate the contracts or attempt to implement an offsetting source of revenue. The Town's recourse to increased revenue would be to likewise request the voters of the Town to remove the 106% levy limitation.

Contract renegotiation is an unexplored avenue, however, I have attached copies of the statutes that authorize these districts to charge us and other agencies the amounts that are currently in effect. I would expect reluctance on the part of both the Fire District and Library District to charge the Town of Gig Harbor less than those amounts charged to similar governments for the provision of their services.

D AVERY

**52.16.120 Annual levy to meet bond payments.** An annual levy in excess of the constitutional and/or statutory tax limitations shall be made upon all the taxable property within such district, except those lands within the district which are now or will hereafter be required to pay forest protection assessment, by the officers or governing body thereof now or hereafter charged by law with the duty of levying taxes for such district sufficient to meet the annual and semiannual payments of principal and interest due on said bonds. [1973 1st ex.s. c 195 § 51; 1951 2nd ex.s. c 24 § 7.]

**Severability—Effective dates and termination dates—Construction—**1973 1st ex.s. c 195: See notes following RCW 84.52.043.

*Fire*  
**52.16.130 General levy authorized—Limit—**Excess levy at special election. To carry out the purposes for which fire protection districts are created, the board of fire commissioners of any such district is hereby authorized to levy each year, in addition to the levy or levies provided in this act for the payment of the principal and interest of any outstanding general obligation bonds and the levies necessary to pay the principal and interest of any coupon warrants heretofore issued and outstanding, an ad valorem tax on all taxable property located in such district not to exceed fifty cents per thousand dollars of assessed value: Provided, That in no case may the total general levy for all purposes, except retirement of general obligation bonds, exceed one dollar per thousand dollars of assessed value. Levies in excess of one dollar per thousand dollars of assessed value or in excess of aggregate dollar rate limitations or both may be made for any district purpose when so authorized at a special election under the provisions of RCW 84.52.052. Any such tax when so levied shall be certified to the proper county officials for the collection of the same as for other general taxes. Such taxes when collected shall be placed in the appropriate district fund or funds as provided by law, and shall be paid out on warrants of the auditor of the county in which the district is situated, upon authorization of the board of fire commissioners of such district. [1973 1st ex.s. c 195 § 52; 1971 ex.s. c 105 § 1; 1963 ex.s. c 13 § 2; 1951 2nd ex.s. c 24 § 8.]

**Reviser's note:** "this act", see note following RCW 52.16.100.

**Severability—Effective dates and termination dates—Construction—**1973 1st ex.s. c 195: See notes following RCW 84.52.043.

**52.16.140 General levy may exceed limit—When.** Notwithstanding the limitation of dollar rates contained in RCW 52.16.130, the board of fire commissioners of any such district is hereby authorized to levy, in addition to any levy for the payment of the principal and interest of any outstanding general obligation bonds and levies necessary to pay the principal and interest of any coupon warrants heretofore issued and outstanding, an ad valorem tax on all property located in such district of not to exceed fifty cents per thousand dollars of assessed value when such levy will not take dollar rates which other taxing districts may lawfully claim and which will not cause the combined levies to exceed the constitutional and/or statutory limitations, and such additional levy, or any portion thereof, may also be made when dollar rates

[Title 52 RCW (1979 Ed.)—p 12]

of other taxing units is released therefor by agreement with the other taxing units from their authorized levy. [1973 1st ex.s. c 195 § 53; 1951 2nd ex.s. c 24 § 9.]

**Severability—Effective dates and termination dates—Construction—**1973 1st ex.s. c 195: See notes following RCW 84.52.043.  
**Levy of taxes:** Chapter 84.52 RCW.

**52.16.150 Donations and bequests to district.** A fire protection district may, by resolution of its board of fire commissioners, accept and receive in behalf of the district, any money or property donated, devised or bequeathed to the district, and may carry out the terms of the donation, devise or bequest, if within the powers granted by law to fire protection districts, or in the absence of such terms, may expend or use the same for such district purposes as shall be determined by its board. [1951 2nd ex.s. c 24 § 11.]

**52.16.160 Tax levy by district when township disorganized and no longer making a levy.** Notwithstanding the limitation of dollar rates contained in RCW 52.16.130, and in addition to any levy for the payment of principal and interest of any outstanding general obligation bonds and levies necessary to pay the principal and interest of any coupon warrants heretofore issued and outstanding and in addition to any levy authorized by RCW 52.16.130, 52.16.140 or any other statute, if any county where there are one or more townships which existance making annual tax levies and such townships are disorganized as a result of a county-wide disorganization procedure prescribed by statute and are no longer making any tax levy, or any township or townships for any other reason no longer makes any tax levy, the board of fire commissioners of any fire protection district within such county is hereby authorized to levy each year an ad valorem tax on all taxable property within such district of not to exceed fifty cents per thousand dollars of assessed value, which levy may be levied only if it will not cause the combined levies to exceed the constitutional and/or statutory limitations. [1973 1st ex.s. c 195 § 54; 1969 ex.s. c 243 § 2; 1961 c 52 § 1.]

**Severability—Effective dates and termination dates—Construction—**1973 1st ex.s. c 195: See notes following RCW 84.52.043.

**Severability—**1969 ex.s. c 243: See note following RCW 45.82.010.

**County-wide disorganization of townships:** Chapter 45.82 RCW.

**52.16.170 Taxation and/or assessment of lands.** Both within a fire protection district and forest protection assessment area. In the event that any lands are both within a fire protection district and a forest protection assessment area they shall be taxed and/or assessed as follows:

- (1) If such lands are wholly unimproved, they shall be subject to forest protection assessments but shall not be subject to fire protection district levies;
- (2) If such lands are wholly improved, they shall be subject to fire protection district levies but shall not be subject to forest protection assessments;
- (3) If such lands are partly improved and partly unimproved they shall be subject both to fire protection district levies and forest protection assessments.

to produce the dollar amount; and the county assessor, in spreading this tax upon the rolls, shall determine the eventual dollar rate required to produce the amount of dollars so voted upon, regardless of the estimate of dollar rate of tax levy carried in said proposition. In the case of a school district proposition for a two year period, the dollar amount and the corresponding estimate of the dollar rate of tax levy shall be set forth for each of the two years. The dollar amount for each of the two annual levies may be equal or in different amounts. [1977 ex.s. c 325 § 2; 1977 c 4 § 2; 1973 1st ex.s. c 195 § 103; 1961 c 15 § 84.52.054. Prior: 1955 c 105 § 1.]

**Severability—Effective date—**1977 ex.s. c 325: See notes following RCW 84.52.052.

**Severability—**1977 c 4: See note following RCW 84.52.052.

**Severability—Effective dates and termination dates—Construction—**1973 1st ex.s. c 195: See notes following RCW 84.52.043.

**84.52.056 Excess levies for capital purposes authorized.** Any municipal corporation otherwise authorized by law to issue general obligation bonds for capital purposes may, at an election duly held after giving notice thereof as required by law, authorize the issuance of general obligation bonds for capital purposes only, which shall not include the replacement of equipment, and provide for the payment of the principal and interest of such bonds by annual levies in excess of the tax limitations contained in RCW 84.52.050 to 84.52.056, inclusive and RCW 84.52.043. Such an election shall not be held oftener than twice a calendar year, and the proposition to issue any such bonds and to exceed said tax limitation must receive the affirmative vote of a three-fifths majority of those voting on the proposition and the total number of persons voting at such election must constitute not less than forty percent of the voters in said municipal corporation who voted at the last preceding general state election.

Any taxing district shall have the right by vote of its governing body to refund any general obligation bonds of said district issued for capital purposes only, and to provide for the interest thereon and amortization thereof by annual levies in excess of the tax limitations provided for in RCW 84.52.050 to 84.52.056, inclusive and RCW 84.52.043. [1973 1st ex.s. c 195 § 104; 1973 1st ex.s. c 195 § 148; 1961 c 15 § 84.52.056. Prior: 1959 c 290 § 2; 1951 2nd ex.s. c 23 § 4; prior: 1951 c 255 § 1, part; 1950 ex.s. c 11 § 1, part; 1945 c 253 § 1, part; 1941 c 176 § 1, part; 1939 c 83 § 1, part; 1939 c 2 (Init. Meas. No. 129); 1937 c 1 (Init. Meas. No. 114); 1935 c 2 (Init. Meas. No. 94); 1933 c 4 (Init. Meas. No. 64); Rem. Supp. 1945 § 11238-1e, part.]

**Severability—Effective dates and termination dates—Construction—**1973 1st ex.s. c 195: See notes following RCW 84.52.043.

**84.52.063 Rural library district levies.** A rural library district may impose a regular property tax levy in an amount equal to that which would be produced by a levy of fifty cents per thousand dollars of assessed value multiplied by an assessed valuation equal to one hundred percent of the true and fair value of the taxable property in the rural library district, as determined by the department of revenue's indicated county ratio: *Provided,*

That when any county assessor shall find that the aggregate rate of levy on any property will exceed the limitation set forth in RCW 84.52.043 and RCW 84.52.050, as now or hereafter amended, before recomputing and establishing a consolidated levy in the manner set forth in RCW 84.52.010, the assessor shall first reduce the levy of any rural library district, by such amount as may be necessary, but the levy of any rural library district shall not be reduced to less than fifty cents per thousand dollars against the value of the taxable property, as determined by the county, prior to any further adjustments pursuant to RCW 84.52.010. For purposes of this section "regular property tax levy" shall mean a levy subject to the limitations provided for in Article VII, section 2 of the state Constitution and/or by statute. [1973 1st ex.s. c 195 § 105; 1973 1st ex.s. c 195 § 150; 1970 ex.s. c 92 § 9.]

**Severability—Effective dates and termination dates—Construction—**1973 1st ex.s. c 195: See notes following RCW 84.52.043.

**Intent—Effective date—Application—**1970 ex.s. c 92: See notes following RCW 84.52.010.

**84.52.065 State levy for support of common schools.** Subject to the limitations in RCW 84.55.010, in each year the state shall levy for collection in the following year for the support of common schools of the state a tax of three dollars and sixty cents per thousand dollars of assessed value upon the assessed valuation of all taxable property within the state adjusted to the state equalized value in accordance with the indicated ratio fixed by the state department of revenue. [1979 1st ex.s. c 218 § 1; 1973 1st ex.s. c 195 § 106; 1971 ex.s. c 299 § 25; 1969 ex.s. c 216 § 2; 1967 ex.s. c 133 § 1.]

**Severability—Effective dates and termination dates—Construction—**1973 1st ex.s. c 195: See notes following RCW 84.52.043.

**Effective date—Severability—**1971 ex.s. c 299: See notes following RCW 82.04.050.

**Limitation of levies:** RCW 84.52.050.

**84.52.067 State levy for support of common schools—Disposition of funds.** All property taxes levied by the state for the support of common schools shall be paid into the general fund of the state treasury as provided in RCW 84.56.280. [1967 ex.s. c 133 § 2.]

**84.52.069 Levy for emergency medical care and services.** (1) As used in this section, "taxing district" means a county, emergency medical service district, city or town, public hospital district, or fire protection district.

(2) A taxing district may impose an additional regular property tax levy in an amount equal to twenty-five cents or less per thousand dollars of the assessed value of property in the taxing district in each year for six consecutive years. This six-year levy must be approved by a majority of at least three-fifths of the electors thereof voting on the proposition, at which election the number of persons voting "yes" on the proposition shall constitute three-fifths of a number equal to forty per centum of the total votes cast in such taxing district at the last preceding general election when the number of electors voting on the proposition does not exceed forty per centum of the total votes cast in such taxing district in the

shall proceed to correct the same, but said board shall have no authority to change the assessed valuation of the property of any person or to reduce the aggregate amount of the assessed valuation of the taxable property of the county, except only insofar as the same may be affected by the corrections ordered based on the record submitted by the county assessor. [1961 c 15 § 84.52-.090. Prior: 1925 ex.s. c 130 § 80; RRS § 11241.]

## Chapter 84.55

### LIMITATIONS UPON REGULAR PROPERTY TAXES

Sections	
84.55.010	Limitations prescribed.
84.55.015	Restoration of regular levy.
84.55.020	Limitation upon first levy for district created from consolidation.
84.55.030	Limitation upon first levy following annexation.
84.55.035	Inapplicability of limitation to newly-formed taxing district created other than by consolidation or annexation.
84.55.040	Increase in statutory dollar rate limitation.
84.55.050	Election to authorize increase in regular property tax levy—Procedure.
84.55.060	Rate rules—Educational program—Other necessary action.

**84.55.010 Limitations prescribed.** Except as provided in this chapter, the levy for a taxing district in any year shall be set so that the regular property taxes payable in the following year shall not exceed one hundred six percent of the amount of regular property taxes lawfully levied for such district in the highest of the three most recent years in which such taxes were levied for such district plus an additional dollar amount calculated by multiplying the increase in assessed value in that district resulting from new construction, improvements to property, and any increase in the assessed value of state-assessed property by the regular property tax levy rate of that district for the preceding year. [1979 1st ex.s. c 218 § 2; 1973 1st ex.s. c 67 § 1; 1971 ex.s. c 288 § 20.]

**Reviser's note:** Throughout chapter 84.55 RCW the phrase "this 1971 amendatory act" has been changed to "this chapter". "This 1971 amendatory act" [1971 ex.s. c 288] consists of this chapter and RCW 36.21.015, 36.29.015, 84.04.140, 84.10.010, 84.36.370, 84.36.380, 84.40.030, 84.40.0301, 84.40.045, 84.41.030, 84.41.040, 84.48.080, 84.48.085, 84.48.140, 84.52.052, 84.56.020, 84.69.020, and the repeal of RCW 84.36.128, 84.36.129 and 84.54.010.

**Effective date—Applicability—1979 1st ex.s. c 218:** "This act is necessary for the immediate preservation of the public peace, health, and safety, the support of the state government and its existing public institutions, and shall take effect immediately: *Provided*, That the amendment to RCW 84.55.010 by section 2 of this act shall be effective for 1979 levies for taxes collected in 1980, and for subsequent years." [1979 1st ex.s. c 218 § 8.] The effective date of 1979 1st ex.s. c 218 is June 4, 1979.

**84.55.015 Restoration of regular levy.** If a taxing district has not levied in the three most recent years and elects to restore a regular property tax levy subject to applicable statutory limitations then such first restored levy shall be set so that the regular property tax payable shall not exceed the amount which could have been lawfully levied in 1973, plus an additional dollar amount calculated by multiplying the increase in assessed value

in the district since 1973 resulting from new construction and improvements to property by the property tax rate which is proposed to be restored, or the maximum amount which could be lawfully levied in the year such a restored levy is proposed. [1979 1st ex.s. c 218 § 4.]

**84.55.020 Limitation upon first levy for district created from consolidation.** Notwithstanding the limitation set forth in RCW 84.55.010, the first levy for a taxing district created from consolidation of similar taxing districts shall be set so that the regular property taxes payable in the following year shall not exceed one hundred six percent of the sum of the amount of regular property taxes lawfully levied for each component taxing district in the highest of the three most recent years in which such taxes were levied for such district plus the additional dollar amount calculated by multiplying the increase in assessed value in each component district resulting from new construction and improvements to property by the regular property tax rate of each component district for the preceding year. [1971 ex.s. c 288 § 21.]

**Savings—Severability—1971 ex.s. c 288:** See notes following RCW 84.40.030.

**84.55.030 Limitation upon first levy following annexation.** For the first levy for a taxing district following annexation of additional property, the limitation set forth in RCW 84.55.010 shall be increased by an amount equal to (1) the aggregate assessed valuation of the newly annexed property as shown by the current completed and balanced tax rolls of the county or counties within which such property lies, multiplied by (2) the dollar rate that would have been used by the annexing unit in the absence of such annexation, plus (3) the additional dollar amount calculated by multiplying the increase in assessed value in the annexing district resulting from new constructions and improvements to property by the regular property tax levy rate of that annexing taxing district for the preceding year. [1973 1st ex.s. c 195 § 107; 1971 ex.s. c 288 § 22.]

**Severability—Effective dates and termination dates—Construction—1973 1st ex.s. c 195:** See notes following RCW 84.52.043.

**Savings—Severability—1971 ex.s. c 288:** See notes following RCW 84.40.030.

**84.55.035 Inapplicability of limitation to newly-formed taxing district created other than by consolidation or annexation.** RCW 84.55.010 shall not apply to the first levy by or for a newly-formed taxing district created other than by consolidation or annexation.

This section shall be retroactive in effect and shall be deemed to validate any levy within its scope, even though the levy has been made prior to June 4, 1979. [1979 1st ex.s. c 218 § 5.]

**84.55.040 Increase in statutory dollar rate limitation.** If by reason of the operation of RCW 84.52.043 and RCW 84.52.050, as now or hereafter amended the statutory dollar rate limitation applicable to the levy by a taxing district has been increased over the statutory millage limitation applicable to such taxing district's

Mayor and Council

July 7, 1980

Relative to Mr. Wingard's letter of June 25th, a comparative analysis is presented below.

1980 Valuation	\$47,773,408	1981 Valuation	\$67,486,318
1980 Taxes @ 106%	150,381	1981 Taxes @106% (of 1980 Valuation)	159,404
Less:			
Fire @ \$1.00 per M. assessed val.	47,773	1981 Fire	67,486
Library @.50¢ per M. assessed val.	23,886	1981 Library	33,743
Balance for Town Services	\$78,722	1981 Town Services	\$58,175

As can be seen from the above, the amounts paid by the Town to support fire and library services is based upon assessed valuation. With the 106% limitation removed, the Town would be able to legitimately tax at the full rate of \$3.375 per M of assessed valuation.

The tax yield would increase to \$227,765, while providing a residual for government services of \$126,536 or an increase of \$68,361 over the present level.



Don Avery

PIERCE COUNTY FIRE  
PROTECTION DISTRICT NO. 5

6711 Kimball Dr. • Gig Harbor, WA 98335  
Ph. 858-8175

June 25, 1980

The Honorable Mayor Ruth Bogue  
Town of Gig Harbor  
P.O. Box 145  
Gig Harbor, Washington 98335

Dear Ruth,

This is a memo referencing our discussion regarding the lifting of the 106% lid law.

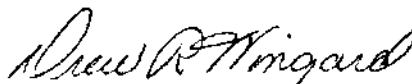
Pierce County Fire District #5 will be going to the ballot on September 16th to ask the people within the boundaries of Fire District #5 to exempt us from the 106% lid.

In order to be on the September 16th ballot all resolutions or ordinances must be submitted to the Election Department prior to August 1, 1980.

Exemption of a taxing district from the 106% lid would establish a new tax base in which a government entity may operate at the maximum capacity as allowed by State laws. As you are probably well aware, this 106% lid has not allowed the revenue to keep pace with the inflationary costs that have taken place in the last several years.

Should you have any further questions, regarding this, please feel free to contact me.

Sincerely,



Drew R. Wingard  
Chief

DRW:jb

PIERCE COUNTY FIRE  
PROTECTION DISTRICT NO. 5

6711 Kimball Dr. ♦ Gig Harbor, WA 98335  
Ph. 858-8175

RESOLUTION 80-8  
July 10, 1980

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 5, CALLING FOR AN ELECTION AUTHORIZING AN INCREASE IN THE REGULAR PROPERTY TAX LEVY IN EXCESS OF THE LIMITATIONS PROVIDED FOR IN RCW 84.55.010 THROUGH RCW 84.55.040; PROVIDING FOR ADDITIONAL REVENUES FOR THE GENERAL OPERATION AND CURRENT EXPENSES OF THE FIRE DISTRICT.

WHEREAS, Revised Code of Washington 84.55.010 establishes limitations upon regular property taxes payable in any given year, said limitations being popularly known as the "106% Lid Law"; and;

WHEREAS, RCW 84.55.050 empowers the taxing district to call an election to authorize an increase in the regular tax levy, which increases will be in excess of that levy which would result from imposition of the above recited limitations, and;

WHEREAS, imposition of the above limitation would operate to reduce estimated total dollar revenue for the 1981 tax collection year by an estimated \$150,000.00, and;

WHEREAS, in the judgement of the Board of Fire Commissioners of the district it is essential and necessary for the protection of the public health, safety, life, property, and general welfare to maintain the present high standards of operations in fire protection and emergency medical services, and;

WHEREAS, due to growth of population and development in the district with a consequent increase in the number and frequency of fire, emergency, and medical calls to which the district responds, and due to the continuing substantial increase in the costs of services, utilities, materials, supplies, equipment and labor, the imposition of the above limitations contained in RCW 84.55.010 through 84.55.040 will result in inadequate revenue during the 1981 tax collection year, and;

WHEREAS, the conditions and situations hereinbefore set forth create an emergency which requires the holding of a special election in the district;

NOW, THEREFORE, BE IT RESOLVED by the Board of Fire Commissioners of Pierce County Fire Protection District No. 5 as follows:

Section 1. The Board of Fire Commissioners of Pierce County Fire Protection District No. 5 hereby calls for a special election to be held on September 16, 1980, at which time the proposition to increase the regular property tax levy as above specified shall be submitted to the people for authorization.

Con't.

Section 2. That the Pierce County Auditor as ex-officia supervisor of election of Pierce County, Washington, be requested to find and declare the existence of an emergency and to call and conduct a special election on behalf of said fire district between the hours of 7:00 A.M. and 8:00 P.M. on the 16th day of September, 1980, for the purpose of submitting to the electors of said fire district for their approval or rejection the question of whether the regular property tax levy rate (\$1.00 per \$1,000 assessed valuation as allowed by RCW 52.16.130 for fire protection, plus \$ .25 per \$1,000 assessed valuation as allowed by RCW 84.52.069 for emergency medical aid service.) should remain at \$1.25 per \$1,000 of assessed valuation on behalf of said district, said assessed valuation being the true and fair value unless specifically provided otherwise by law.

Section 3. The ballot title, including caption thereof, shall be as follows:

PROPOSITION NO. 1

AUTHORIZING PROPERTY TAX LEVY

SHALL PIERCE COUNTY FIRE PROTECTION DISTRICT NO. 5, BE AUTHORIZED TO RETAIN IT'S REGULAR PROPERTY TAX LEVY OF \$1.25 PER \$1,000 OF ASSESSED VALUATION (\$1.00/\$1,000 A.V. AS ALLOWED BY RCW 52.16.130 FOR FIRE PROTECTION, PLUS \$ .25/\$1,000 A.V. AS ALLOWED BY RCW 84.52.069 FOR EMERGENCY MEDICAL AID SERVICE.) SUCH RATE WOULD BE THE SAME AS EXISTING LEVY RATE.

(THIS SHALL NOT BE CONSTRUED TO AUTHORIZE AN EXCESS LEVY BUT TO ONLY EXEMPT FIRE DISTRICT #5 FROM THE LIMITATIONS IMPOSED BY RCW 84.55.010.)

TAX LEVY - YES ☐

TAX LEVY - NO ☐

Section 4. This resolution is hereby adopted by the Board of Fire Commissioners of Fire Protection District No. 5, Pierce County, Washington, at a regular public meeting thereof of which due notice has been given in the manner required by law this 10th day of July, 1980, the following Commissioners being present and voting.

\_\_\_\_\_  
Chairman Commissioner

*Paul J. McFar*  
\_\_\_\_\_  
Commissioner

ATTEST:

*Ann R. Wingard*  
\_\_\_\_\_  
Secretary

*Richard E. George*  
\_\_\_\_\_  
Commissioner