

JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 1

RESOLUTION NO. 25-16

**PROVIDING FOR THE SUBMISSION OF A LEVY LID LIFT
(February 10, 2026 Election)**

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF JEFFERSON COUNTY FIRE PROTECTION DISTRICT NO. 1 PROVIDING FOR THE SUBMISSION TO THE QUALIFIED ELECTORS OF THE DISTRICT AT A SPECIAL ELECTION TO BE HELD WITHIN THE DISTRICT ON FEBRUARY 10, 2026, OF A PROPOSITION AUTHORIZING THE DISTRICT TO RESTORE THE DISTRICT'S EMS LEVY TO \$.50 PER \$1,000.00 OF TRUE AND ASSESSED VALUATION SUBJECT TO OTHERWISE APPLICABLE STATUTORY LIMITATIONS.

Background: 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 emergency medical services be provided by the District. Such services necessitate the expenditure of revenues for station maintenance, operations, equipment and personnel in excess of those which can be provided by the District's EMS tax revenue levied at the current rate per \$1,000.00 of assessed valuation of taxable property within the District as limited by the 101% limitation.

WHEREAS, In 2002, the voters within the District authorized the District to levy regular property taxes for Emergency Medical Services at the maximum statutory dollar rate of \$0.50 per \$1,000 of assessed value on a permanent basis. In 2023 the voters previously restored the levy rate to \$.50 per thousand of assessed value. Due to a variety of factors, the District currently levies its regular property tax levy for Emergency Medical Services at a dollar rate of approximately \$.48 per \$1,000 of assessed value.

WHEREAS, The Board of Commissioners has determined that it is in the best interest of the District that the maximum allowable 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.

Resolution: NOW, THEREFORE BE IT RESOLVED by the Board of Commissioners of Jefferson County Fire Protection District No. 1, Jefferson County Washington as follows:

Section 1. In order to provide emergency medical services in the District, it is necessary for the District to operate and maintain emergency medical service vehicles and to maintain station facilities to be staffed by properly trained personnel equipped with proper emergency medical equipment.

Section 2. In order to provide the revenue adequate to pay the costs of providing adequate life protection services and facilities as described in Section 1 and to maintain reserve funds sufficient to assure the continuation of such services, the District shall, in accordance with RCW 84.55.050, remove the limitation on EMS Levy property taxes imposed by RCW 84.55.010, and levy beginning in 2026 and collect beginning in 2027, pursuant to RCW 84.52.069 an EMS Levy on taxable property within the District at a maximum rate of \$.50 per \$1,000.00 of assessed valuation subject to otherwise applicable statutory limits.

Section 3. If approved by the voters, the amount levied in 2026 for collection in 2027, 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.

Section 4. In accordance with RCW 84.52.069 the funds raised by such levy shall be used only for the provision of emergency medical services, including related personnel costs, service contract costs, training for such personnel, and related equipment, supplies, vehicles and structures needed for the provision of emergency medical services.

Section 5. There shall be submitted to the qualified electors of the District for their ratification or rejection, at a special election on February 10, 2026 the question of whether or not the EMS tax levy of the District should be restored to \$.50 per \$1,000.00 of true and assessed valuation, subject to otherwise applicable statutory limitations. The Board of Commissioners hereby requests the auditor of Jefferson County, as ex-officio Supervisor of Elections, call such election, and to submit the following proposition at such election, in the form of a ballot title substantially as follows:

Name of Jurisdiction: Jefferson County Fire Protection District No. 1 (East Jefferson Fire Rescue)

Proposition #: Proposition No. 2

Short Title: Emergency Medical Services Levy Lid Lift

Ballot Title: The Board of Jefferson County Fire Protection District No. 1 (East Jefferson Fire Rescue) adopted Resolution No. 25-16 concerning a proposition to restore its Emergency Medical Services regular property tax levy.

This proposition authorizes the District to restore its regular EMS property tax levy to \$.50 per \$1,000 of assessed value to be assessed in 2026 and collected in 2027. The funds will maintain and improve emergency medical services. The maximum allowable levy in 2026 levy collected in 2027, shall serve as the base for computing subsequent levy limitations as provided by chapter 84.55 RCW.

Should this Proposition be:

Approved.....☐

Rejected☐

Section 6. In accordance with RCW 84.55.050(1), the ballot measure requires approval of a simple majority of the voters to pass.

Section 7. The Board hereby assigns to the Fire Chief or designee the task of appointing members to a committee to advocate voters' approval of the proposition and to a committee to prepare arguments advocating voters' rejection of the proposition.

Section 8. For purposes of receiving notice of any matters related to the ballot title, as provided in RCW 29A.36.080, the Board hereby designates the Fire Chief as the individual to whom the County Auditor shall provide such notice.

Section 9. The Chief is authorized to implement such administrative procedures as may be necessary to carry out the directives of this resolution, including modifying the text of the ballot title and any other text, language and/or descriptions relative thereto necessary to conform such ballot title, text, language and/or descriptions to the intent of the parties, consistent with the objectives of this resolution

Section 10. The Chief, or designee, is hereby authorized and directed, no later than December 12, 2025, to provide to the County Auditor a certified copy of this resolution and the proper District officials are authorized to perform such other duties or take such other actions as are necessary or required by law to the end that the proposition described in this resolution appear on the ballot before the voters at the February 10, 2026 election.

Section 11. If any section, subsection, paragraph, sentence, clause or phrase of this resolution is declared unconstitutional or invalid for any reason, such decision shall not affect the validity of the remaining portions of this resolution.

Section 12. Any act consistent with the authority and prior to the effective date of this resolution is hereby ratified and affirmed.

Section 13. This resolution shall take effect and be in force immediately upon its passage.

Adoption: ADOPTED by the Board of Commissioners of Jefferson County Fire Protection District No. 1, Jefferson County, WA, at an open public meeting of such Board on the 18th day of November 2025, the following Commissioners being present and voting:

SIGNED BY:



Deborah Stinson, Commissioner



Dave Seabrook, Commissioner



Geoff Masci, Commissioner



Steve Craig, Commissioner

Absent

Gene Carmody, Commissioner



Ed Davis, Commissioner

ATTEST BY:



Tanya Cray, District Secretary