CENTRAL PIERCE FIRE & RESCUE

RESOLUTION NO. 25-13

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FOR CENTRAL PIERCE FIRE & RESCUE, PIERCE COUNTY, WASHINGTON, AMENDING RESOLUTION 25-08, REQUESTING 2026 (COLLECTION YEAR) HIGHEST LAWFUL LEVY FOR THE REGULAR PROPERTY TAX LEVY

WHEREAS, the Board of Commissioners for Central Pierce Fire & Rescue has properly given notice of the public hearing held November 24th, 2025 to consider the District's budget for the 2026 calendar year, pursuant to RCW 84.55.120; and,

WHEREAS, the Board of Commissioners for Central Pierce Fire & Rescue, after hearing and duly considering all relevant evidence and testimony presented, determined that Central Pierce Fire & Rescue requires an increase in property tax revenue from the previous year, in addition to that resulting from the addition of new construction and improvements to property and any increase in the value of state-assessed property, in order to discharge the expected expenses and obligations of the District and in its best interest; and,

WHEREAS, the District's actual regular levy amount from the previous year was \$43,935,018.08; and,

WHEREAS, such amount represents the actual amount levied, including refunds; and.

WHEREAS, the District's aggregate assessed valuation has been preliminarily certified at \$45,831,456,326; and,

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); and,

Further, pursuant to RCW 84.55.092, it is the 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; and

WHEREAS, the Board of Commissioners attests that the District population is approximately 256,000;

WHEREAS, the Board of Commissioners now wishes to amend Resolution 25-08 as outlined below;

NOW THEREFORE BE IT RESOLVED, by the Board of Commissioners for Central Pierce Fire & Rescue that an increase in the regular property tax levy is hereby authorized for the levy to be collected in the 2026 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$439,350.19 which is a percentage increase of 1.0000% from the previous year. This increase is exclusive of additional revenue resulting from new construction, improvements to property, newly constructed wind turbines, any increase in the value of state assessed property, any annexations that have occurred and refunds made.

ADOPTED, at the Public Meeting of the Board of Fire Commissioners, this 8th day of December, 2025 by a majority of the members.

SIGNATURE PAGE

Matthew Holm, Chair

Bob Willis, Commissioned

Dale Mitchell, Commissioner

ATTEST

Steve Stringfellow, Vice-Chair

Jonathan E. Caverly, Commissioner

Tanya Robacker, District Secretary