

# WHATCOM COUNTY FIRE PROTECTION DISTRICT #4

## Resolution 2024-05

### 2025 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 14, 2024, to consider the fire district's current expense budget and revenue needs for the 2025 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 2024 and tax year 2025, for purposes of the FIRE #4 CAPITAL IMPROVEMENT FUND, FIRE #4 EXPENSEFUND, FIRE #4 GO BOND, is approximately **\$3,292,893,896**
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 2024 and tax year 2025, for purposes of the EMERGENCY MEDICAL SERVICES LEVY, is approximately **\$3,356,247,198**.
3. That the Honorable County Council of Whatcom County, Washington, be and is hereby requested to make a general levy for FIRE PROTECTION, for collection in 2025, for said Whatcom County Fire Protection District No. 4, of **\$3,429,529**.<sup>1</sup>
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 collection in 2025, for said Whatcom County Fire Protection District No. 4, of **\$418,532.37**

---

<sup>1</sup> This amount is arrived at by multiplying \$3,329,639.24, the fire-levy amount set by District resolution for collection in 2024, by 1.03, due to the limit factor being set by the Board in the amount of 3%, pursuant to a lawfully passed lid lift approved under RCW 84.55.050.

5. That the Honorable County Council of Whatcom County, Washington, be and is hereby requested to make a REFUND LEVY, for collection in 2025, for said Whatcom County Fire Protection District No. 4, of **\$8,461.24**.
6. 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 levies specified in Sections 3-4 herein as follows: **\$3,856,522.98** to the Expense Fund (fund numbers for fire and EMS).
7. That pursuant to RCW 84.52.125 the Fire District hereby protects the district's tax levy from pro-ratoning 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.
8. 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.
9. That the District secretary provide a signed copy of this Resolution, together with any applicable exhibits, via email to:

Clerk of the Whatcom County Council

Whatcom County Assessor-Treasurer

**ADOPTED**, at the meeting of the Board of Fire Commissioners, Whatcom County Fire Protection District 4, this 14<sup>th</sup> day of November 2024, by a majority of the members.

\_\_\_\_\_  
Commissioner

ATTEST:

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Jennie Sand, Board Secretary

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Fire Chief