

**Whatcom County Fire District #4
via Zoom Meeting
4142 Britton Loop, Bellingham, WA 98226
12:00 p.m.
November 14, 2024**

Public Hearing and Special Board of Fire Commissioners Meeting

CALL TO ORDER

Chairman Cooley called the special (date change) Whatcom County Fire District #4 Board of Fire Commissioners meeting for November 14, 2024, to order at 12:00 p.m.

ROLL CALL

Attendees: Chairman Steve Cooley; Vice-Chairman Tim Johnson; Fire Commissioner Mark Lann; Fire Chief Jason Van der Veen.

With the rescission of Proclamation 20-28, the district continues to do its best to provide accommodations to the public. A direct link allowing the public to participate in the meeting during the public comment section was included on the meeting agenda and posted on the District's website.

PUBLIC HEARING 2025 TAX LEVY INCREASE, PROPERTY TAX LEVY and LEVY CERTIFICATION

Chairman Cooley opened the public hearing at 12:02 p.m.

The public hearing will consider the district's proposed resolutions and levy certifications for 2025. Comments will be restricted to these topics.

Chief Van der Veen reviewed the resolutions and levy certification.

Resolution 2024-04 Authorizing a One Hundred Three Percent Increase in the Regular Property Tax Levy (Fire). Per the levy lid lift, the Board can increase the levy up to four percent. The decision was made to increase the levy by three percent. The three percent increase aligns with the 2025 CPI increases.

Resolution 2024-05 Authorizing 2025 Property tax Levies (Fire/EMS). Chief Van der Veen noted that the resolution includes the sum of both levy taxes. The only increase is the fire tax portion. There will be no increase in the EMS levy. The district will bank the one percent increase for future needs.

The administrative refund levy is \$8,461.24.

Chief Van der Veen noted that the 2025 budget has not been completed and will not be voted on until the December meeting. He further stated that the estimated increase would cover the budget and that the reserve funds would pay for capital expenditures as proposed to the citizens. If an increase is unnecessary in the coming years, the Board can elect to forgo any increases.

Chief Van der Veen reviewed the Levy certification.

According to RCW 84.52.020, each district must file their budgets with the county legislative authority on or before November 30. The County Council will certify to the Assessor, on or before the first Monday in December, the amount of taxes levied by the board of each taxing district for the following tax year as stated in RCW 84.52.070.

The Assessor does not have the authority to certify the taxing districts' levy amounts. All districts must submit their budget to the county legislative authority even if a resolution to increase their levy over the 2025 tax year is not submitted to the Assessor.

PUBLIC COMMENT

None

Chairman Cooley closed the public hearing at 12:23 p.m.

SPECIAL MEETING RESUMED

PUBLIC COMMENT

None

Chief Van der Veen reiterated that the Board is required to submit the above amounts to the Whatcom County Council by the end of November for the following year.

Chief Van der Veen noted that the fire levy reflects the recently approved levy lid amount. The EMS levy remains the same as last year since the Board is not requesting the allowable one percent increase.

Resolution 2024-04 Authorizing 2025 One Hundred Three Percent Fire Levy Increase:

Chairman Cooley read a portion of the resolution.

A RESOLUTION OF THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT 4, AUTHORIZING AN INCREASE IN THE REGULAR PROPERTY TAX LEVY OF \$99,889.76, A PERCENTAGE INCREASE OF 103% FROM THE PREVIOUS YEAR'S ACTUAL FIRE LEVY

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE BOARD OF COMMISSIONERS OF WHATCOM COUNTY FIRE PROTECTION DISTRICT 4 THAT:

1. An increase in the regular property tax levy, in addition to any amount resulting from the addition of new construction and improvements to property and any increase in the value of state assessed property, is hereby authorized for the 2024 fire levy, to be collected in 2025, in the amount of **\$3,429,529**, which is a dollar increase of **\$99,889.76** and a percentage increase of **103%** from the previous year's actual fire levy of **\$3,329,639.247**.

2. That the Board secretary provide a signed copy of this Resolution, together with any applicable exhibits, via email to the Clerk of the Whatcom County Council and the Whatcom County Assessor-Treasurer.

MOTION: Vice-Chairman Johnson moved to approve Resolution 2024-04 Authorizing 2025 One Hundred Three Percent Fire Levy Increase as presented. The motion was seconded by Commissioner Lann and approved 3-0.

Resolution 2024-05 Authorizing 2025 Property Tax Levies (Fire/EMS): Chairman Cooley read a portion of the resolution.

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**.¹
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**
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-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.
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 the Clerk of the Whatcom County Council and the Whatcom County Assessor-Treasurer.

MOTION: Chairman Cooley moved to approve Resolution 2024-05 Authorizing 2025 Property Tax Levies (Fire/EMS) as presented. The motion was seconded by Vice-Chairman Johnson and approved 3-0.

Levy Certification: Chief Van der Veen reviewed the Levy Certification document.

MOTION: Chairman Cooley moved to authorize Chief Van der Veen to sign and submit the 2025 Levy Certification dated November 14, 2024, to the County. The motion was seconded by Commissioner Lann and approved 3-0.

APPROVAL OF CONSENT AGENDA

1. Meeting Minutes
 - a) October 16, 2024 – regular
2. Staff Reports – Chief / Operations / Training / Technical Support
3. Financial Report
 - a) Expense Fund Revenue – October \$1,250,898.79
 - b) Total Expenditures – November \$700,190.57
4. Voucher / Payroll / Benefits
 - a) Monthly Expenditure Payroll Voucher: \$483.00
 - b) Monthly Expenditure Voucher: \$699,707.57

MOTION: Commissioner Lann moved to approve the Consent Agenda as presented. The motion was seconded by Chairman Cooley and approved 3-0.

UNFINISHED BUSINESS

Britton Loop Station 12 Exterior Project: Chairman Cooley and Chief Van der Veen recently met to discuss the project. The project is expected to commence in 2025 (spring or summer).

Fire Engine Bid Quote: Chief Van der Veen met with Pierce Fire Apparatus and plans to utilize their Build My Pierce Program, which is expected to reduce the cost and delivery time of the engine.

The design is close to being completed.

Liz Loomis Public Affairs Contract: Under the current contract, the community communication letter is scheduled to be circulated in December 2024 following the election.

The Board expressed gratitude to Liz Loomis Public Affairs and plans to terminate their agreement following the December community communication distribution. However, the Board is amenable to retaining their services in the future if needed.

Whatcom County Consolidation Study Meeting: Chief Van der Veen continues to work with other chiefs and commissioners on an outreach presentation explaining fire districts and their authority under the RCW.

Bellingham Annexation: Chief Van der Veen noted that he has no further updates at this time.

NEW BUSINESS

None

CORRESPONDENCE

- Office of the State Auditor re: 2022-2023 audit
- Whatcom County Auditor re: Submitting for Ballot for 2025 Ballot

ANNOUNCEMENTS

- **Joint 2025 Budget Work Session Query:** All Commissioners present are expected to attend the November 22 meeting at Odell Station 61 in Blaine.
- **December Board Meeting Attendance Query:** All Commissioners, with the exception of Vice-Chairman Johnson (tentative), are expected to attend the December 16 meeting via Zoom.

AGENDA ITEMS FOR NEXT REGULAR MEETING

- Public Hearing – 2025 Budget
- Britton Loop Station 12 Exterior Project
- Fire Engine Bid Quote

- Liz Loomis Public Affairs Contract
- Whatcom County Consolidation Study Meeting
- Bellingham Annexation
- Board Officer Election Nominations
- 2025 Meeting Dates

ADJOURNMENT

The meeting was adjourned at 12:53 p.m.

Respectfully Submitted by:

Jennie Sand, Board Secretary

ATTEST:

Steve Cooley, Chairman

Tim Johnson, Vice-Chairman

Mark Lann, Commissioner

Jason Van der Veen, Fire Chief