

2024 PROPERTY TAX LEVY
ENUMCLAW FIRE DEPARTMENT
KING COUNTY, STATE OF WASHINGTON
RESOLUTION #2023-08

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF ENUMCLAW FIRE DEPARTMENT, KING COUNTY FIRE PROTECTION DISTRICT #28, KING COUNTY, WASHINGTON, ADOPTING THE 2024 ANNUAL PROPERTY TAX LEVY.

WHEREAS, the Board of Commissioners of Enumclaw Fire Department has met and considered its budget for the calendar year 2024; and

WHEREAS, the District's actual levy amount from the previous year was \$7,013,347 and

WHEREAS, the voters of King County Fire Protection District #28/Enumclaw Fire Department passed Proposition No. 1 on August 2, 2022, to restore the property tax levy rate to \$1.50 per \$1,000 of assessed valuation in 2022 for collection in 2023 and will establish an annual growth rate of up to 6% for each of the following five years (2024-2028); and

WHEREAS, the District's maximum allowable regular tax levy in each of the following five years (2024-2028) shall be computed by using the prior year's highest allowable levy and applying a limit factor equal to 106%, to calculate the limitations under chapter 84.55 RCW, subject to the statutory rate limitation of \$1.50 per \$1,000 of assessed value.

NOW THEREFORE BE IT RESOLVED by the Board of Commissioners of Enumclaw Fire Department as follows:

1. That the County Assessor has notified the Commissioner of Enumclaw Fire Department that the assessed valuation of real properties lying within the boundaries of said District for the calendar year 2023 is \$4,285,603,142.
2. That the attached hereto Exhibit "A" (by this reference made a part of this resolution) be and hereby is adopted as the budget of Enumclaw Fire Department for the calendar year 2024.
3. That the Honorable Board of County Commissioners of King County, Washington, be and are hereby requested to make a levy for 2024 for said Enumclaw Fire Department of \$6,500,000.
4. That the County treasurer of King County, Washington, be and is hereby authorized and directed to deposit and sequester the monies received from the collection of the tax levy specified in Section 3 above in the amounts and funds specified below:

- A. \$6,500,000 into the Current Expense Fund of said District
- B. \$0 into the Reserve Fund of said District
- C. \$0 Registered Warrant Fund
- D. \$0 to be used for the sole purpose of paying the interest and principal of said District's General Obligation Bonds heretofore authorized and now outstanding. This levy to be without limitation as to rate or amount, and sufficient to pay the principal of and interest on said bonds as the same shall become due.
- E. \$0 into the other Fund of said District

5. That one copy of this resolution together with Exhibit "A" be delivered to each of the following:

- A. Board of County Commissioners and Auditor of King County, Washington

ADOPTED at a meeting of the Board of Fire Commissioners of Enumclaw Fire Department, King County, this 15th day of November 2023.

APPROVED:



Amy Trachte (Nov 17, 2023 07:05 PST)

Amy Trachte, Chairperson

ATTEST:



Erinn Tinney (Nov 16, 2023 18:06 PST)

Erinn Tinney, District Secretary



Jennifer Jones (Nov 16, 2023 18:21 PST)

Jenny Jones, Commissioner



Jim Zoll (Nov 16, 2023 19:22 PST)

Jim Zoll, Commissioner

Absent

Angela Stubblefield, Commissioner



Eric Heintzinger (Nov 21, 2023 15:59 PST)

Eric Heintzinger, Commissioner

PRELIMINARY LEVY LIMITATIONS WORKSHEET 11.02.2023

TAXING DISTRICT	Fire District 28 - Enumclaw	2023	Levy for	2024	Taxes	IPD:	1.03670
A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).							
Year	2023	\$7,013,347	×	106.00%	=	\$7,434,148	
		Highest Lawful Levy Since 1985		Limit Factor/Max Increase 101%			
B. Current year's assessed value of new construction, improvements, and wind turbines, solar, biomass, and geothermal facilities in original districts before annexation occurred times last year's levy rate (if an error occurred or an error correction was made in the previous year, use the rate that would have been levied had no error occurred).							
	\$48,927,655	×	1.50000	÷	\$1,000	=	\$73,391
	A.V.		Last Year's Levy Rate				
C. Tax Increment finance area increment AV increase (RCW 84.55.010(1)€) (value included in B & D cannot be included in C)							
	\$0	×	1.50000	÷	\$1,000	=	\$0
	A.V.		Last Year's Levy Rate				
D. Current year's state assessed property value less last year's state assessed property value. The remainder is to be multiplied by last year's regular levy rate (or the rate that should have been levied).							
	\$32,733,978	-	\$32,733,978	=	\$0.00		
	Current Year's A.V.		Previous Year's A.V.		Remainder		
	\$0	×	1.50000	÷	\$1,000	=	\$0
	Remainder from Line D		Last Year's Levy Rate				
E. Regular property tax limit: A+B+C+D = \$7,507,539							
Parts F through H are used in calculating the additional levy limit due to annexation.							
F. To find the rate to be used in F, take the levy limit as shown in Line E above and divide it by the current assessed value of the district, excluding the annexed area.							
	\$7,507,539	÷	\$4,285,603,142	×	\$1,000	=	1.75180
	Total in Line E		Assessed Value Less Annexed AV				
G. Annexed area's current assessed value including new construction and improvements, times the rate in Line E.							
	\$0	×	1.75180	÷	\$1,000	=	\$0
	Annexed Area's A.V.		Rate in Line F				
H. Regular property tax limit including annexation E+G = \$7,507,539							
I. Statutory maximum calculation							
Only enter fire/RFA rate, I							
	1.50000	-	0	-	0	+	0
	District base levy rate		Fire or RFA Rate		Library Rate		Firefighter Pension Fund
	\$4,285,603,142	×	1.50000	÷	\$1,000	=	\$6,428,405
	A.V. of District		Statutory Rate Limit				Statutory Amount
J. Highest Lawful Levy For This Tax Year (Lesser of G and H) = \$6,428,405							
K. New highest lawful levy since 1985 (Lesser of I & H minus C, unless A (before limit factor increase) is greater than I or H minus C, then A before the limit factor increase) \$7,013,347							
L. Lesser of I and J \$6,428,405							
M. Refunds \$15,386							
N. Levy Corrections Year of Error: 0							
1. Minus amount over levied (if applicable) 0							
2. Plus amount under levied (if applicable) 0							
O. Total: L+M+/-N (unless Voted Rate)..... \$6,428,405							
P. Tax Base For Regular Levy							
1. Total district taxable value (including state-assessed property, and excluding boats, timber assessed value, and the senior citizen exemption for the regular levy) \$4,285,603,142							
Q. Tax Base for Excess and Voted Bond Levies							
2. Less assessed value of the senior citizen exemption of less than \$40,000 income or 65% of the median household income for the county based on lower of frozen or market value. \$56,488,159							
3. Plus Timber Assessed Value (TAV) \$0							
4. Tax base for excess and voted bond levies (1-2+3) \$4,229,114,983							
R. Increase Information							
1. Levy rate based on allowable levy 1.5							
2. Last year's ACTUAL regular levy \$7,013,347							
3. Dollar Increase over last year other than New Construction (-) Annexation \$420,801							
4. Percent Increase over last year other than New Construction (-) Annexation 6.00000%							

By Ordinance 2152 of the Metropolitan King County Council, Taxing Districts are required annually to submit the following information regarding their tax levies for the ensuing year as part of a formal resolution of the District's governing body.

THE KING COUNTY ASSESSOR HAS NOTIFIED THE GOVERNING BODY OF
ENUMCLAW FIRE DEPARTMENT THAT THE ASSESSED VALUATION OF PROPERTY
LYING WITHIN THE BOUNDARIES OF SAID DISTRICT FOR THE ASSESSMENT YEAR 2023 IS:

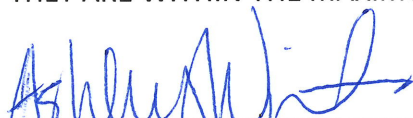
	\$	<u>4,285,603,142</u>
REGULAR (STATUTORY) LEVY (AS APPLICABLE):		
EXPENSE FUND	\$	<u>6,484,614</u>
- LID LIFT NAME _____	\$	_____
- LID LIFT NAME _____	\$	_____
RESERVE FUND	\$	_____
NON-VOTED G.O. BOND (Limited)	\$	_____
REFUNDS (Noted on worksheet)	\$	<u>15,386</u>
TOTAL REGULAR LEVY	\$	<u>6,500,000</u>
EXCESS (VOTER APPROVED) LEVY:		
(Please list authorized bond levies separately.)		
G.O. BONDS FUND LEVY	\$	_____
G.O. BONDS FUND LEVY	\$	_____
G.O. BONDS FUND LEVY	\$	_____

SPECIAL LEVIES (INDICATE PURPOSE AND DATE OF ELECTION AT WHICH APPROVED, EXCEPT LID LIFTS):

_____	\$	_____
_____	\$	_____

TOTAL TAXES REQUESTED: \$ 6,500,000

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR TAX YEAR 2024 AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW.



(AUTHORIZED SIGNATURE)

11/16/2023

(DATE)