2026 PROPERTY TAX LEVY

ENUMCLAW FIRE DEPARTMENT
KING COUNTY, STATE OF WASHINGTON
RESOLUTION #2025-14

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS OF ENUMCLAW FIRE DEPARTMENT, KING COUNTY FIRE PROTECTION DISTRICT #28, KING COUNTY, WASHINGTON, ADOPTING THE 2026 ANNUAL PROPERTY TAX LEVY.

WHEREAS, the Board of Commissioners of Enumclaw Fire Department has met and considered its budget for the calendar year 2026; and

WHEREAS, the District's actual levy amount from the previous year was $7,325,023 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 Board of Commissioners of Enumclaw Fire Department after hearing and after duly considering all relevant evidence and testimony presented, determined that Enumclaw Fire Department requires an increase in property tax revenue from the previous year; 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%, which is a percentage increase of 6% and a dollar increase of $439,501 from the previous year, to calculate the limitations under chapter 84.55 RCW, subject to the statutory rate limitation of $1.50 per $1,000 of assessed value,

WHEREAS, in accordance with RCW 84.55.010, the District shall include additional revenue resulting from the addition of new construction, improvements to property, any increase in the value of state assessed property, local tax increment finance, any additional amounts resulting from annexations that have occurred, and refunds made.

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

1. That the County Assessor has notified the Commissioners of Enumclaw Fire Department that the assessed valuation of real properties lying within the boundaries of said District for the calendar year 2025 is $5,141,860,249.

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 2026.

3. That the Honorable Board of County Commissioners of King County, Washington, be and are hereby requested to make a levy for 2026 for said Enumclaw Fire Department of $7,919,243.

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. $7,919,243 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 this 19th day of November 2025.

PASSED, APPROVED AND ADOPTED in Open and Regular Session this 19th day of November, 2025.

____
Jenny Jones, Commissioner

____
Eric Heintzinger, Commissioner

____
Tony Mills, Commissioner

____
Angela Stubblefield, Commissioner

____
Amy Trachte, Commissioner

ATTEST:

____
Erinn Tinney, Board Secretary

Preliminary Worksheet 11.06.2025

TAXING DISTRICT **Enumclaw Fire District #28** 2025 Levy for 2026 Taxes IPD: 1.02440

A. Highest regular tax which could have been lawfully levied beginning with the 1985 levy (refund levy not included).

Year						
Year	2025	7,325,023	x	1.06000	=	7,764,524
		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).

68,089,722	*	1.50000	÷	1,000	=	102,135
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).

31,213,841	-	31,213,841	=	0		
Current Year's A.V.		Previous Year's A.V.				
0	*	1.50000	÷	1,000	=	0
Remainder from Line D		Last Year's Levy Rate				

E. 1st Year Lid Lift & Limit Factor>1%

F. Regular property tax limit: A+B+C+D+E = 7,866,659

Parts G through I are used in calculating the additional levy limit due to annexation.

G. To find the rate to be used in H, take the levy limit as shown in Line F above and divide it by the current assessed value of the district, excluding the annexed area.

7,866,659	÷	5,141,860,249	*	1,000	=	1.52992
Total in Line F		Assessed Value Less Annexed AV				

H. Annexed area's current assessed value including new construction and improvements, times the rate in Line G.

0	*	1.52992	÷	1,000	=	0
Annexed Area's A.V.		Annexation Rate				

I. Regular property tax limit including annexation F+H = 7,866,659

J. **Statutory maximum calculation**

Only enter fire/RFA rate, library rate, & firefighter pension fund rate for cities annexed to a fire/RFA or library or has a firefighter pension fund.

1.50000	-		-		+	0.00000	=	1.50000
District base levy rate		Fire Rate		Library Rate		Firefighter Pension Fund		Statutory Rate Limit
5,141,860,249	*	1.50000	÷	1,000	=	**7,712,790**		
Regular Levy AV		Reg Statutory Rate Limit				Statutory Amount		

K.	**Highest Lawful Levy For This Tax Year** (Lesser of I and J) =	**7,712,790**
L.	**New highest lawful levy since 1985** (Lesser of I minus C and J, unless A (before limit factor increase) is greater, then A	**7,712,790**

M.	Lesser of J and K	7,712,790
N.	Refunds	48,234
O.	**Total: M+N** (unless stat max)	**7,712,790**
P.	**Levy Corrections** Year of Error: ____ Did the district cause the error?	
	1. Minus amount over levied (if applicable)	0
	2. Plus amount under levied (if applicable)	0
Q.	**Total Allowable Levy**	**7,712,790**

R.	**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)	5,141,860,249
S.	**Tax Base for Excess, Voted Bond Levies and Sr Exempt Lid Lifts**	
	2. Excess AV	5,055,329,351
	3. Plus Timber Assessed Value (TAV)	324,219
	4. Tax base for excess and voted bond levies (2+3)	5,055,653,570

T.	**Increase Information**	
	1. Levy rate based on allowable levy	1.50000
	2. Last year's ACTUAL regular levy	7,325,023
	3. Dollar Increase over last year other than New Construction (-) Annexation	387,768
	4. Percent Increase over last year other than New Construction (-) Annexation	5.29374%

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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 2025 IS:

		$	**5,141,860,249**
REGULAR (STATUTORY) LEVY (AS APPLICABLE):			
EXPENSE FUND		$	**7,871,009**
- LID LIFT NAME		$	
- LID LIFT NAME		$	
- LID LIFT NAME			
- LID LIFT NAME			
- LTIF			
RESERVE FUND		$	
NON-VOTED G.O. BOND (Limited)		$	
REFUNDS (Noted on worksheet)		$	**48,234**
TOTAL REGULAR LEVY		**$**	**7,919,243**
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:	**$**	**7,919,243**

THE ABOVE IS A TRUE AND COMPLETE LISTING OF LEVIES FOR SAID DISTRICT FOR TAX YEAR 2026 AND THEY ARE WITHIN THE MAXIMUMS ESTABLISHED BY LAW.

Laura Bradley
(AUTHORIZED SIGNATURE)

11/24/2025
(DATE)