



# SPECIAL JOINT BOARD MEETING AGENDA

CENTRAL PIERCE FIRE & RESCUE  
GRAHAM FIRE & RESCUE  
ORTING VALLEY FIRE & RESCUE

**Date:** November 18, 2024  
**Place:** In-Person / South Hill Business & Technology Center/ Central Pierce Fire & Rescue  
Virtual / (Visit [www.centralpiercefirerescue.org](http://www.centralpiercefirerescue.org) for instructions to join webinar)  
• 1015 39<sup>th</sup> Avenue SE, STE 120 – Puyallup, WA 98374  
• **Webinar ID:** 815 4923 8623  
• **Passcode:** 586333  
**Time:** 6:00 p.m.

*Citizens attending virtually that wish to address the Board during Public Comment use the “raise hand” feature on the webinar. Statements or comments for the record may be submitted to [aparamapoonya@centralpiercefirerescue.org](mailto:aparamapoonya@centralpiercefirerescue.org) by 4:00pm meeting day.*

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1. **CALL TO ORDER – District Secretary**
  - A. Excused Absences: Chair Homan
2. **PLEDGE OF ALLEGIANCE**
3. **APPROVAL OF AGENDA**
  - A. **Pg. 1:** Agenda
4. **PUBLIC COMMENT** (For items not specifically listed on the Agenda.)
5. **2025 BUDGET PRESENTATION**
6. **NEW BUSINESS**
  - A. 24-10 Regular Levy Resolution – 1st Reading
  - B. 24-12 EMS Levy Resolution– 1st Reading
  - C. 24-13 FBC Resolution– 1st Reading
  - D. 24-14 Budget / Cert– 1st Reading
7. **COMMISSIONER COMMENTS**
8. **ADJOURNMENT**



## Board Meeting Agenda Item Summary

**Agenda Date:** November 18, 2024

**Item Title:** 2025 Budget and Property Tax Resolutions

**Attachments:** Resolution 24-10, 24-12, 24-13

**Submitted by:** Finance Director Tanya Robacker

### RECOMMENDED ACTION BY THE BOARD:

- First reading
- Second reading
- Motion to approve
- For information only
- Other: \_\_\_\_\_

### SUMMARY:

#### First Reading, no motion at this point:

1. 24-10 Regular Levy \$1.00 Statutory Max
2. 24-12 EMS Levy 101% Highest Lawful
3. 24-13 FBC
4. 24-14 2024 Budget Adoption & Levy Certification

#### Resolution Descriptions:

1. **Resolution 24-10 establishing the regular levy** at a \$1.00 per thousand of assessed value per voter authorization April 23, 2024. 2025 collection will be set at \$42,887,001.
2. **Resolution 24-12 establishing the EMS levy** at a 1% increase over last year's levy plus new construction and refunds. 2025 collection will be set at \$21,575,511.44.
3. **Resolution 24-13 setting the FBC at \$39,614,825** gross collections for 2025.
4. **Resolution 24-14 Adopting the 2025 District Budget**, appropriating budgets at the fund level and establishing a levy certification for Pierce County.

**FINANCIAL IMPACT:** Budget details to be provided at special meeting on November 18, 2024, and adoption proposed on November 25, 2024.

**CENTRAL PIERCE FIRE & RESCUE**

**RESOLUTION NO. 24-10**

A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FOR CENTRAL PIERCE FIRE & RESCUE, PIERCE COUNTY, WASHINGTON, REQUESTING 2025 (COLLECTION YEAR) RENEWAL OF \$1.00 PER \$1,000 OF ASSESSED VALUATION FOR THE REGULAR PROPERTY TAX LEVY

**WHEREAS**, the Board of Commissioners for Central Pierce Fire & Rescue 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 \$30,544,285.48; and,

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

**WHEREAS**, the District's aggregate assessed valuation has been preliminarily certified at \$44,009,805,014; 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 for Central Pierce Fire & Rescue attests that the District population is approximately 256,408;

**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 2025 tax year. Property Tax shall be levied at the rate of \$1.00 per \$1,000 of assessed valuation as authorized by voter approval on April 23, 2024.

**ADOPTED**, at the Public Meeting of the Board of Fire Commissioners, this \_\_\_\_\_ day of November, 2024 by a majority of the members.

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Matt Holm, Chairman

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Steve Stringfellow, Commissioner

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Rich Coleman, Commissioner

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Bob Willis, Commissioner

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Dale Mitchell, Commissioner

ATTEST:

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Tanya Robacker, District Secretary

**CENTRAL PIERCE FIRE & RESCUE**

**RESOLUTION NO. 24-12**

**A RESOLUTION OF THE BOARD OF FIRE COMMISSIONERS FOR CENTRAL PIERCE FIRE & RESCUE, PIERCE COUNTY, WASHINGTON, REQUESTING HIGHEST LAWFUL LEVY FOR 2025 (COLLECTION YEAR) FOR THE EMS PROPERTY TAX LEVY**

**WHEREAS**, the Board of Commissioners for Central Pierce Fire & Rescue 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 EMS levy amount from the previous year was \$20,818,285.68; and,

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

**WHEREAS**, the Board of Commissioners for Central Pierce Fire & Rescue attests that the District population is approximately 256,408;

**NOW THEREFORE BE IT RESOLVED**, by the Board of Commissioners for Central Pierce Fire & Rescue that an increase in the EMS property tax levy is hereby authorized for the levy to be collected in the 2025 tax year. The dollar amount of the increase over the actual levy amount from the previous year shall be \$326,932.86, which is a percentage increase of 1.6 % 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 \_\_\_\_\_ day of November 2024, by a majority of the members.

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Matt Holm, Chairman

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Steve Stringfellow, Commissioner

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Rich Coleman, Commissioner

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Bob Willis, Commissioner

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Dale Mitchell, Commissioner

ATTEST:

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Tanya Robacker, District Secretary

**CENTRAL PIERCE FIRE & RESCUE**

**RESOLUTION NO. 24-13**

**A RESOLUTION** OF THE BOARD OF FIRE COMMISSIONERS FOR CENTRAL PIERCE FIRE & RESCUE, PIERCE COUNTY, WASHINGTON, IMPOSING A BENEFIT CHARGE ON IMPROVEMENTS TO REAL PROPERTY WITHIN THE DISTRICT FOR CALENDAR YEAR 2025

**WHEREAS**, the District is authorized by Chapter 52.18 RCW to establish, impose, and collect a benefit charge on improvements to real property located within the District, and,

**WHEREAS**, the voters of the District have authorized the District to impose a fire benefit charge; and,

**WHEREAS**, pursuant to RCW 52.18.060(2) a public hearing was held on November 12<sup>th</sup>, 2024 to review and establish the benefit charge to be imposed for calendar year 2025; and,

**WHEREAS**, the Board of Commissioners, having heard and considered the testimony at the public hearing, such testimony being supportive of the continuation of the Fire Benefit Charge, deem it in the best interests of the District to establish the Fire Benefit Charge for 2025;

**NOW THEREFORE BE IT RESOLVED**, by the Board of Commissioners for Central Pierce Fire & Rescue that: The benefit charge to be collected in 2025 is hereby established in the total amount of \$39,614,825.

**ADOPTED**, at the Public Meeting of the Board of Fire Commissioners, this \_\_\_\_ day of November, 2024, by a majority of the members.

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Matt Holm, Chairman

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Steve Stringfellow, Commissioner

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Rich Coleman, Commissioner

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Bob Willis, Commissioner

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Dale Mitchell, Commissioner

ATTEST:

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Tanya Robacker, District Secretary