



Levy Certification

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WHATCOM COUNTY  
COUNCIL

Submit this document to the county legislative authority on or before November 30 of the year preceding the year in which the levy amounts are to be collected and forward a copy to the assessor.

In accordance with RCW 84.52.020, I, Rodney D Topel,  
(Name)

Fire Chief, for South Whatcom Regional Fire Authority, do hereby certify to  
(Title) (District Name)

the Whatcom County legislative authority that the Board of Fire Commissioners  
(Name of County) (Commissioners, Council, Board, etc.)

of said district requests that the following levy amounts be collected in 2021 as provided in the district's  
(Year of Collection)

budget, which was adopted following a public hearing held on November 12, 2020 :  
(Date of Public Hearing)

Regular Levy: \$2,740,269.88  
(State the total dollar amount to be levied)

Excess Levy: \_\_\_\_\_  
(State the total dollar amount to be levied)

Refund Levy: \$4,202.11  
(State the total dollar amount to be levied)

Signature:

Date: November 13, 2020

**SOUTH WHATCOM FIRE AUTHORITY  
2050 LAKE WHATCOM BLVD.  
BELLINGHAM, WA 98229**

ORIGINAL

**RESOLUTION 2020-15**

**A resolution of the Board of the Fire Commissioners of South Whatcom Fire Authority making a declaration of substantial need for the purpose of setting the limit factor for the property taxes for 2021**

**Whereas**, RCW 84.55.101 provides that a taxing jurisdiction may levy taxes in an amount no more than the limit factor multiplied by the highest lawful levy plus additional amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state-assessed utility property; and

**Whereas**, under RCW 84.55.005(2) (c) the limit factor for having a taxing jurisdiction with a population of 10,000 or over is the lesser of 101 percent or 100 percent plus inflation, and

**Whereas**, RCW 84.55.005(1) defines “inflation” as the percentage change in the implicit prices deflator for personal consumption expenditures for the United States as published for the most recent 12-month period by the Bureau of Economic Analysis of the Federal Department of Commerce in September of the year before taxes are payable; and

**Whereas**, “inflation” for September 2020 is 0.602 percent and the limit factor is 100.602 percent, meaning the taxes levied in SOUTH WHATCOM FIRE AUTHORITY in 2020 for collection in 2021 will decrease except for the amounts resulting from new construction and improvements to property, newly constructed wind turbines, and any increase in the value of state assessed utility property; and

**Whereas**, RCW 84.55.0101 provides for use of a limit factor of 101 percent or less with a finding of substantial need by a super majority, four out of five commissioners; and

**Whereas**, SOUTH WHATCOM FIRE AUHTORITY has experienced increased costs as related to Fire and EMS operations, the repair and maintenance of facilities and apparatus, while experiencing record demands for services from the public; and

**Whereas**, the increase in demands upon the resources of SOUTH WHATCOM FIRE AUTHORITY in the coming year require additional funds to provide for service in the area of Fire and EMS operations, and since lower than projected revenues have not kept pace with these associated costs, the Fire Authority is prompted to declare a substantial need; and

**Whereas**, The Board of Fire Commissioners have reviewed the sources of funding for the necessary Fire Authority programs and services and finds there is a substantial need for applying the 101 percent limit factor under the Chapter 84.55 RCW in setting the regular property tax and the elements of substantial need identified by the Board of Fire Commissioners to include, but not limited to, providing for the public health and safety as described in the 2021 Budget, and the findings of substantial need is further defined as including increased demands upon resources of the Fire Authority in the coming year to provide services in the areas of fire suppression, EMS services and hazardous materials responses and

ORIGINAL

Now, Therefore, Be it Resolved, by the BOARD OF FIRE COMMISSIONERS of the SOUTH WHATCOM FIRE AUTHORITY that: Section 1. A finding is made of substantial need under RCW 84.55.0101, which authorizes the use of a limit factor of 101 (101 percent or less) for the property tax levy for 2021.

ADOPTED, at the regular meeting of the Board of Commissioners, South Whatcom Regional Fire Authority, this 12<sup>th</sup> day of November 2020. Present and voting:

\_\_\_\_\_  
Chairperson James Willson

\_\_\_\_\_  
Commissioner Stefen Paige

\_\_\_\_\_  
Commissioner Robert Ekdahl

\_\_\_\_\_  
Commissioner Jim Peeples

\_\_\_\_\_  
Commissioner Brian Martin

*Carrie Carter*  
\_\_\_\_\_  
Board Secretary

## Rod Topel

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**From:** James Willson <jamesmwillson@yahoo.com>  
**Sent:** Thursday, November 12, 2020 5:18 PM  
**To:** Rod Topel  
**Subject:** Re: Approval Signature for Resolution 2020-15 - Setting the Limit Factor for Property Taxes 2021

Resolution 2020-15, A Resolution of the Fire Commissioners of South Whatcom Fire Authority Making a Declaration of Substantial Need for the Purpose of Setting the Limit Factor for the Property Taxes for 2021, is electronically signed this 12<sup>th</sup> day of November, 2020, by Commissioner Willson.

On Thursday, November 12, 2020, 04:41:47 PM PST, Rod Topel <rtopel@swrfa.org> wrote:

Commissioner Willson, attached is Resolution 2020-15 – Setting the Limit Factor for Property Taxes that was adopted during the virtual meeting held November 12, 2020. Please respond to this email with an electronic signature with the following statement:

Resolution 2020-15, A Resolution of the Fire Commissioners of South Whatcom Fire Authority Making a Declaration of Substantial Need for the Purpose of Setting the Limit Factor for the Property Taxes for 2021, is electronically signed this 12<sup>th</sup> day of November, 2020, by Commissioner Willson.

Rod Topel, Fire Chief

South Whatcom Fire Authority

2050 Lake Whatcom Blvd, Bellingham 98229

(360)676-8080; [rtopel@swrfa.org](mailto:rtopel@swrfa.org)

[WWW.SWRFA.ORG](http://WWW.SWRFA.ORG)

CERTIFICATION

ORIGINAL

STATE OF WASHINGTON  
COUNTY OF WHATCOM

I, Carrie Carter, Secretary for the Board of Fire Commissioners of South Whatcom Fire Authority, do hereby certify that the following is a true and correct copy of the budget for the year 2021 adopted by the fire commissioners of said South Whatcom Fire Authority and appearing in the minutes of a meeting held on the 12th day of November, 2020, requesting the County Council of Whatcom County to levy taxes as follows:

A.	EXPENSE FUND:	
(1)	REGULAR LEVY (752)	\$ 2,740,269.88
(2)	EMERGENCY MEDICAL SERVICES LEVY	\$ - 0 -
(3)	EXCESS LEVY	\$ - 0 -
(4)	REFUND LEVY	\$ 4,202.11
B.	RESERVE FUND (75220)	\$ - 0 -
C.	REGISTERED WARRANT FUND	\$ - 0 -
D.	G.O. BOND FUND (75210)	\$ 228,100.00
E.	CAPITAL IMPROVEMENT FUND (75230)	\$ - 0 -
F.	OTHER _____	\$ - 0 -
	TOTAL TAXES REQUIRED	\$ 2,972,571.99

Given under my hand and the official seal of said district on this 12<sup>th</sup> day of November 2020.

*Carrie Carter*

Carrie Carter, Board Secretary  
South Whatcom Regional Fire Authority

SOUTH WHATCOM FIRE AUTHORITY  
2050 LAKE WHATCOM BLVD.  
BELLINGHAM, WA 99229  
(360) 676-8080

ORIGINAL

Resolution No. 2020-17  
ADOPTING THE TAXES FOR 2021 BUDGET

BE IT RESOLVED BY THE COMMISSIONERS OF SOUTH WHATCOM REGIONAL FIRE AUTHORITY AS FOLLOWS:

1. That the County Assessor has notified the Board of Fire Commissioners of South Whatcom Fire Authority that the **estimated** assessed valuation of real properties lying within the boundaries of said Fire Authority for the calendar year 2020 is \$ 2,587,749,224.00.
2. That the Honorable County Council of Whatcom County, Washington, be and are hereby requested to make a levy for (year) 2020 for said South Whatcom Fire Authority of \$ 2,972,571.99.
3. That the County 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 levy specified in Section 2 above in the amounts and funds specified below:

A.	\$ 2,744,471.99	into the Expense Fund of said Fire Authority
B.	\$ - 0 -	into the Reserve Fund of said Fire Authority
C.	\$ - 0 -	Registered Warrant Fund
D.	\$ 228,100.00	to be used for the sole purpose of paying the interest and principal of said Fire Authorities 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 Capital Improvement Fund of said Fire Authority

4. That one copy of this resolution shall be delivered to each of the following:

Board of County Council and Assessor of Whatcom County, Washington.

Adopted at a meeting of the Board of Commissioners, South Whatcom Regional Fire Authority, this 12th day of November, 2020.

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

\_\_\_\_\_  
Commissioner

ATTEST:



Carrie Carter, Board Secretary  
South Whatcom Regional Fire Authority