

NORTHERN LAKES FIRE PROTECTION DISTRICT

**RESOLUTION ORDERING A SPECIAL ELECTION TO BE HELD ON THE QUESTION OF
AUTHORIZING A TEMPORARY TAX LEVY OVERRIDE IN THE AMOUNT OF \$4,500,000
PER YEAR FOR A PERIOD OF TWO YEARS BEGINNING WITH THE FISCAL YEAR
COMMENCING ON OCTOBER 1st, 2028 ESTABLISHING THE DATE OF THE ELECTION;
AND APPROVING THE FORM OF BALLOT**

RESOLUTION NO. 26-10

WHEREAS, Idaho Code Section 31-1417 provides that a board of fire commissioners shall have discretionary powers to manage and conduct the business and affairs of the district; and

WHEREAS, The Northern Lakes Fire Protection District, hereinafter referred to as "District," was duly formed, organized and now exists pursuant to Chapter 14 of Title 31 Idaho Code for the purposes of the protection of property against fire and for the preservation of life, and enforcement of any of the fire codes and other rules that are adopted by the state fire marshal pursuant to Chapter 2 of Title 41, Idaho Code; and

WHEREAS, the management team for the District has completed a study on the District's future staffing needs to ensure that the District will be able to continue to provide its residents the level of service it currently provides; and

WHEREAS, The District's management team has presented the results of their study to the Board of Commissioners, and the future needs of the District have been discussed by the Board and management in detail; and

WHEREAS, The Board of Fire District Commissioners of the District, hereinafter referred to as "the Board of Fire Commissioners" has determined that in order for the Fire District to adequately perform its purposes, it is necessary that additional *ad valorem* property tax revenues be obtained to staff, equip and maintain the Fire District operations which is reasonably anticipated to be needed in order to enable the Fire District to protect property against fire and to provide life preservation services; and

WHEREAS, the Board of Fire Commissioners has reached the conclusion that there is a need for the District to raise additional annual revenues in the amount of \$4,500,000 by means of a temporary tax levy override to maintain and increase staffing levels, and to equip and maintain fire district operations, in order to protect property against fire and to provide life preservation services; and

WHEREAS, The Board of Fire Commissioners has authority, pursuant to Idaho Code Section 63-802(3), to submit the question of authorizing a tax levy for annual budget purposes that exceeds the limitations imposed by Idaho Code Section 63-802 (1) (a) to be approved by a majority of its electors provided that such voter approval shall be for a period of not to exceed two (2) years; and

WHEREAS, Idaho Code Section 34-106(8) allows levy ballot questions conducted by political subdivisions to be held on the nearest date authorized for elections to be conducted which falls more than 60 days after the political subdivision orders such election shall be held; and

WHEREAS, Idaho Code Section 34-106(1) (b) allows elections to be conducted on the Tuesday following the first Monday in November each year; and

WHEREAS, Idaho Code Section 34-1401 requires the county clerk to administer and conduct all elections on behalf of any political subdivision and perform all necessary duties including, but not limited to, notice of the election; and

WHEREAS, It is necessary, due to the need to provide for an increase in the Fire District's budget from property tax revenues commencing in the Fiscal Year 2028 and not to exceed two (2) years, that a Special Levy Election be called by this Board of Fire Commissioners and that the Kootenai County Clerk be so notified to conduct said special election in accordance with the provisions of Idaho Code Section 34-106(1) (b) on the Tuesday following the first Monday in November of 2026; and

WHEREAS, Approval of a majority of the District's electors voting on the question at the Special Levy Election herein called for, is required for approval of the increase in the dollar amount of ad valorem tax levy for annual budget purposes pursuant to Idaho Code Section 63-802(3) not to exceed two (2) years.

NOW, THEREFORE, BE IT HEREBY RESOLVED:

Section 1: A special levy election shall be held pursuant to Idaho Code Section 63-802(3) on Tuesday, November 3, 2026 at which there shall be submitted to the eligible electors of the District a ballot question to authorize a temporary tax levy for annual budget purposes that exceeds the limitations imposed by Idaho Code Section 63-802 (1) (a) in the amount of FOUR MILLION, FIVE HUNDRED THOUSAND DOLLARS (\$4,500,000) commencing in the Fiscal Year 2028 for a period of not to exceed two (2) years as set forth in the form of the ballot appearing in Section 3 hereof.

Section 2: Notification to the Kootenai County Clerk of the Call to Conduct a Special Levy Election on the Tuesday following the first Monday in November 2026.

- 2.1 The Board of Fire Commissioners hereby authorizes and calls for the conduct of this Special Levy Election to be held on the Tuesday following the first Monday in November of 2026.
- 2.2 Pursuant to the provisions of Idaho Code Section 34-1401, the Kootenai County Clerk is requested to administer this Special Levy Election as herein called by the Fire District Board of Commissioners and is designated and requested to perform all necessary duties of the election official of this Fire District including, but not limited to, notice of the election.
- 2.3 As provided in Idaho Code § 34-1409, it is requested that at this Special Levy Election the polls shall be opened at 8:00 a.m. and remain open until all registered electors of that precinct have appeared and voted or until 8:00 p.m. of the same day, whichever comes first unless Kootenai County Clerk should, at their option, open the polls in this jurisdiction at 7:00 a.m.
- 2.4 As provided in Idaho Code Section 34-1410, it is herein requested that the Board of Kootenai County Commissioners conduct a canvass of the results of this Special Levy Election within ten (10) days after the election, in the manner provided in Chapter 12, Title 34, Idaho Code and it is requested that the Kootenai County Clerk shall then certify the election results to the Northern Lakes Fire Protection District.

Section 3. Form of the Ballot.

- 3.1 The Board of Fire Commissioners in this call for the Special Levy Election does hereby submit the following form of the Special Levy Election Ballot question to wit:

Section 4. Canvassing of Votes

- 4.1 It is requested in this call that the canvas of this Special Levy Election be in accordance with the provisions of Idaho Code Section 34-1410 which provides that the Board of Kootenai County Commissioners shall conduct a canvass of the results of this Special Levy Election within ten (10) days after the election, in the manner provided in Chapter 12, Title 34, Idaho Code.
- 4.2 It is also requested in this call the Kootenai County Clerk shall certify the Special Levy Election results to the Fire Chief of this Fire District.
- 4.3 If the tax levy override is approved by a majority or more of the voters voting on the question at the election called for, the District, acting through the Board of Fire Commissioners, shall be authorized to proceed with the necessary action to levy taxes in accordance with the ballot question

Section 5. Directions to the District Secretary

- 5.1 That the Secretary of this Fire District is authorized and directed to submit no later than 60 days before the election date per Idaho Code Section 34-106(8) a copy of this resolution ordering a special election with the form of Special Levy Election Ballot question contained herein to be submitted to the eligible electors of the District.

Section 6. Effective Date

- 6.1 This Resolution shall take effect immediately upon its passage and approval.

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OFFICIAL BALLOT
NORTHERN LAKES FIRE PROTECTION DISTRICT
KOOTENAI COUNTY, IDAHO
TO LEVY A SPECIAL TAX LEVY
November 3, 2026

INSTRUCTIONS: To vote in favor of the Special Tax Levy, place an X in the square at the left of the words "IN FAVOR OF". To vote against the Special Tax Levy, place an X in the square at the left of the word "AGAINST". If you change your mind, tear, or make a mistake on this ballot, request a new ballot from an election worker.

QUESTION:

Shall the Board of Commissioners of the Northern Lakes Fire Protection District be authorized and empowered to temporarily increase its annual budget from property tax levy, pursuant to Idaho Code Section 63-802(3), in the amount of four million five hundred thousand and no/100 dollars (\$4,500,000.00) per year, for fiscal years beginning October 1, 2027 and ending September 30, 2029, for the purpose of preventing reduction in staffing levels and maintaining current levels of fire and EMS protection for the constituents of the fire district, as provided in the resolution of the Board of Commissioners of the Northern Lakes Fire Protection District adopted on August 27, 2026?

The estimated average annual cost to the taxpayer of the proposed levy is a tax of \$35.88 per \$100,000 of taxable assessed value, per year, based on current conditions. The proposed levy replaces an existing temporary levy that will expire on September 30, 2027 and that currently costs \$28.98 per \$100,000 of taxable assessed value. If the proposed levy is approved, the tax is expected to increase by \$6.90 per \$100,000 of taxable assessed value. The proposed levy will be assessed for two (2) years.

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IN FAVOR OF an additional temporary levy of \$4,500,000 per year for two (2) years as provided in the question above.

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AGAINST an additional temporary levy of \$4,500,000 per year for two (2) years as provided in the question above.

Commissioner Pearce

Commissioner Washko

Commissioner Hamilton

Commissioner Kuespert

Commissioner Duncan

I hereby certify that the foregoing resolution is a full, true, and correct copy of Resolution 26-10 duly approved at a legally noticed meeting of the Commissioners of the Fire District; the meeting was duly held at the regular meeting place of the Fire Commissioners on August 27, 2026; all of the Fire Commissioners had due notice thereof; and a majority of the members were present. I further certify that the Resolution has not been amended, modified, or rescinded since the date of its approval, and is now in full force and effect.

ATTEST:

Penney Laird, District Secretary