

**RCW 35A.14.400 Ownership of assets of fire protection district—
When less than sixty percent of assessed valuation is annexed or
incorporated in code city.** If a portion of a fire protection district
including less than sixty percent of the assessed value of the real
property of the district is annexed to or incorporated into a code
city, the ownership of all assets of the district shall remain in the
district and the district shall pay to the code city within one year
or within such period of time as the district continues to collect
taxes in such incorporated or annexed areas, in cash, properties or
contracts for fire protection services, a percentage of the value of
said assets equal to the percentage of the value of the real property
in the entire district lying within the area so incorporated or
annexed: PROVIDED, That if less than five percent of the area of the
district is affected, no payment shall be made to the code city except
as provided in RCW 35.02.205. The fire protection district shall
provide fire protection to the incorporated or annexed area for such
period as the district continues to collect taxes levied in such
annexed or incorporated area. [1989 c 267 § 2; 1967 ex.s. c 119 §
35A.14.400.]