

**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 s 2; 1967 ex.s. c 119 s  
35A.14.400.]