

CERTIFICATION OF ENROLLMENT
SUBSTITUTE SENATE BILL 5326

58th Legislature
2004 Regular Session

Passed by the Senate March 10, 2004
YEAS 47 NAYS 0

President of the Senate

Passed by the House March 5, 2004
YEAS 95 NAYS 0

Speaker of the House of Representatives

Approved

Governor of the State of Washington

CERTIFICATE

I, Milton H. Doumit, Jr.,
Secretary of the Senate of the
State of Washington, do hereby
certify that the attached is
SUBSTITUTE SENATE BILL 5326 as
passed by the Senate and the House
of Representatives on the dates
hereon set forth.

Secretary

FILED

**Secretary of State
State of Washington**

SUBSTITUTE SENATE BILL 5326

AS AMENDED BY THE HOUSE

Passed Legislature - 2004 Regular Session

State of Washington 58th Legislature 2003 Regular Session

By Senate Committee on Government Operations & Elections (originally sponsored by Senators Winsley, B. Sheldon, Doumit and T. Sheldon)

READ FIRST TIME 03/05/03.

1 AN ACT Relating to creating regional fire protection service
2 authorities; amending RCW 57.90.010, 84.09.030, 84.52.010, 84.52.052,
3 84.52.069, and 35.21.766; adding a new section to chapter 84.52 RCW;
4 adding a new chapter to Title 52 RCW; and creating a new section.

5 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

6 NEW SECTION. **Sec. 1.** FINDINGS. The legislature finds that:

7 (1) The ability to respond to emergency situations by many of
8 Washington state's fire protection jurisdictions has not kept up with
9 the state's needs, particularly in urban regions;

10 (2) Providing a fire protection service system requires a shared
11 partnership and responsibility among the federal, state, local, and
12 regional governments and the private sector;

13 (3) There are efficiencies to be gained by regional fire protection
14 service delivery while retaining local control; and

15 (4) Timely development of significant projects can best be achieved
16 through enhanced funding options for regional fire protection service
17 agencies, using already existing taxing authority to address fire
18 protection emergency service needs and new authority to address
19 critical fire protection projects and emergency services.

1 NEW SECTION. **Sec. 2.** DEFINITIONS. The definitions in this
2 section apply throughout this chapter unless the context clearly
3 requires otherwise.

4 (1) "Board" means the governing body of a regional fire protection
5 service authority.

6 (2) "Regional fire protection service authority" or "authority"
7 means a municipal corporation, an independent taxing authority within
8 the meaning of Article VII, section 1 of the state Constitution, and a
9 taxing district within the meaning of Article VII, section 2 of the
10 state Constitution, whose boundaries are coextensive with two or more
11 adjacent fire protection jurisdictions and that has been created by a
12 vote of the people under this chapter to implement a regional fire
13 protection service authority plan.

14 (3) "Regional fire protection service authority planning committee"
15 or "planning committee" means the advisory committee created under
16 section 3 of this act to create and propose to fire protection
17 jurisdictions a regional fire protection service authority plan to
18 design, finance, and develop fire protection service projects.

19 (4) "Regional fire protection service authority plan" or "plan"
20 means a plan to develop and finance a fire protection service authority
21 project or projects, including, but not limited to, specific capital
22 projects, fire operations and emergency service operations pursuant to
23 section 4(3)(b) of this act, and preservation and maintenance of
24 existing or future facilities.

25 (5) "Fire protection jurisdiction" means a fire district, city,
26 town, port district, or Indian tribe.

27 (6) "Regular property taxes" has the same meaning as in RCW
28 84.04.140.

29 NEW SECTION. **Sec. 3.** PLANNING COMMITTEE FORMATION. Regional fire
30 protection service authority planning committees are advisory entities
31 that are created, convened, and empowered as follows:

32 (1) Any two or more adjacent fire protection jurisdictions may
33 create a regional fire protection service authority and convene a
34 regional fire protection service authority planning committee. No fire
35 protection jurisdiction may participate in more than one authority.

36 (2) Each governing body of the fire protection jurisdictions
37 participating in planning under this chapter shall appoint three

1 elected officials to the authority planning committee. Members of the
2 planning committee may receive compensation of seventy dollars per day,
3 or portion thereof, not to exceed seven hundred dollars per year, for
4 attendance at planning committee meetings and for performance of other
5 services in behalf of the authority, and may be reimbursed for travel
6 and incidental expenses at the discretion of their respective governing
7 body.

8 (3) A regional fire protection service authority planning committee
9 may receive state funding, as appropriated by the legislature, or
10 county funding provided by the affected counties for start-up funding
11 to pay for salaries, expenses, overhead, supplies, and similar expenses
12 ordinarily and necessarily incurred. Upon creation of a regional fire
13 protection service authority, the authority shall within one year
14 reimburse the state or county for any sums advanced for these start-up
15 costs from the state or county.

16 (4) The planning committee shall conduct its affairs and formulate
17 a regional fire protection service authority plan as provided under
18 section 4 of this act.

19 (5) At its first meeting, a regional fire protection service
20 authority planning committee may elect officers and provide for the
21 adoption of rules and other operating procedures.

22 (6) The planning committee may dissolve itself at any time by a
23 majority vote of the total membership of the planning committee. Any
24 participating fire protection jurisdiction may withdraw upon thirty
25 calendar days' written notice to the other jurisdictions.

26 NEW SECTION. **Sec. 4.** PLANNING COMMITTEE DUTIES. (1) A regional
27 fire protection service authority planning committee shall adopt a
28 regional fire protection service authority plan providing for the
29 design, financing, and development of fire protection services. The
30 planning committee may consider the following factors in formulating
31 its plan:

32 (a) Land use planning criteria; and

33 (b) The input of cities and counties located within, or partially
34 within, a participating fire protection jurisdiction.

35 (2) The planning committee may coordinate its activities with
36 neighboring cities, towns, and other local governments that engage in
37 fire protection planning.

1 (3) The planning committee shall:

2 (a) Create opportunities for public input in the development of the
3 plan;

4 (b) Adopt a plan proposing the creation of a regional fire
5 protection service authority and recommending design, financing, and
6 development of fire protection and emergency service facilities and
7 operations, including maintenance and preservation of facilities or
8 systems, except that no ambulance service may be recommended unless the
9 regional fire protection service authority determines that the fire
10 protection jurisdictions that are members of the authority are not
11 adequately served by existing private ambulance service in which case
12 the authority may provide for the establishment of a system of
13 ambulance service to be operated by the authority or operated by
14 contract after a call for bids; and

15 (c) Recommend sources of revenue authorized by section 5 of this
16 act and a financing plan to fund selected fire protection service
17 projects.

18 (4) Once adopted, the plan must be forwarded to the participating
19 fire protection jurisdictions' governing bodies to initiate the
20 election process under section 6 of this act.

21 (5) If the ballot measure is not approved, the planning committee
22 may redefine the selected regional fire protection service authority
23 projects, financing plan, and the ballot measure. The fire protection
24 jurisdictions' governing bodies may approve the new plan and ballot
25 measure, and may then submit the revised proposition to the voters at
26 a subsequent election or a special election. If a ballot measure is
27 not approved by the voters by the third vote, the planning committee is
28 dissolved.

29 NEW SECTION. **Sec. 5. TAXES AND FEES.** (1) A regional fire
30 protection service authority planning committee may, as part of a
31 regional fire protection service authority plan, recommend the
32 imposition of some or all of the following revenue sources, which a
33 regional fire protection service authority may impose upon approval of
34 the voters as provided in this chapter:

35 (a) Benefit charges under sections 24 through 33 of this act;

36 (b) Property taxes under sections 15 through 18 and 20 of this act
37 and RCW 84.09.030, 84.52.010, 84.52.052, and 84.52.069; or

1 (c) Both (a) and (b) of this subsection.

2 (2) Taxes and benefit charges may not be imposed unless they are
3 identified in the regional fire protection service authority plan and
4 the plan is approved by an affirmative vote of the majority of the
5 voters within the boundaries of the authority voting on a ballot
6 proposition as set forth in section 6 of this act. The voter approval
7 requirement provided in this section is in addition to any other voter
8 approval requirement under law for the levying of property taxes or the
9 imposition of benefit charges. Revenues from these taxes and benefit
10 charges may be used only to implement the plan as set forth in this
11 chapter.

12 NEW SECTION. **Sec. 6.** SUBMISSION OF PLAN TO THE VOTERS. The
13 governing bodies of two or more adjacent fire protection jurisdictions,
14 upon receipt of the regional fire protection service authority plan
15 under section 4 of this act, may certify the plan to the ballot,
16 including identification of the tax options necessary to fund the plan.
17 The governing bodies of the fire protection jurisdictions may draft a
18 ballot title, give notice as required by law for ballot measures, and
19 perform other duties as required to put the plan before the voters of
20 the proposed authority for their approval or rejection as a single
21 ballot measure that both approves formation of the authority and
22 approves the plan. Authorities may negotiate interlocal agreements
23 necessary to implement the plan. The electorate is the voters voting
24 within the boundaries of the proposed regional fire protection service
25 authority. A simple majority of the total persons voting on the single
26 ballot measure to approve the plan, establish the authority, and
27 approve the taxes is required for approval. The authority must act in
28 accordance with the general election laws of the state. The authority
29 is liable for its proportionate share of the costs when the elections
30 are held under RCW 29A.04.320 and 29A.04.330.

31 NEW SECTION. **Sec. 7.** CERTIFICATION OF FORMATION. If the voters
32 approve the plan, including creation of a regional fire protection
33 service authority and imposition of taxes, if any, the authority is
34 formed. The appropriate county election officials shall, within
35 fifteen days of the final certification of the election results,
36 publish a notice in a newspaper or newspapers of general circulation in

1 the authority declaring the authority formed. A party challenging the
2 procedure or the formation of a voter-approved authority must file the
3 challenge in writing by serving the prosecuting attorney of each county
4 within, or partially within, the regional fire protection service
5 authority and the attorney general within thirty days after the final
6 certification of the election. Failure to challenge within that time
7 forever bars further challenge of the authority's valid formation.

8 NEW SECTION. **Sec. 8.** BOARD ORGANIZATION AND COMPOSITION. (1) The
9 board shall adopt rules for the conduct of business. The board shall
10 adopt bylaws to govern authority affairs, which may include:

- 11 (a) The time and place of regular meetings;
- 12 (b) Rules for calling special meetings;
- 13 (c) The method of keeping records of proceedings and official acts;
- 14 (d) Procedures for the safekeeping and disbursement of funds; and
- 15 (e) Any other provisions the board finds necessary to include.

16 (2) The governing board shall be determined by the plan and consist
17 solely of elected officials.

18 NEW SECTION. **Sec. 9.** BOARD'S POWERS AND DUTIES. (1) The
19 governing board of the authority is responsible for the execution of
20 the voter-approved plan. Participating jurisdictions shall review the
21 plan every ten years. The board shall:

- 22 (a) Levy and impose taxes as authorized in the plan and approved by
23 authority voters;
- 24 (b) Enter into agreements with federal, state, local, and regional
25 entities and departments as necessary to accomplish authority purposes
26 and protect the authority's investments;
- 27 (c) Accept gifts, grants, or other contributions of funds that will
28 support the purposes and programs of the authority;
- 29 (d) Monitor and audit the progress and execution of fire protection
30 service projects to protect the investment of the public and annually
31 make public its findings;
- 32 (e) Pay for services and enter into leases and contracts, including
33 professional service contracts;
- 34 (f) Hire, manage, and terminate employees; and
- 35 (g) Exercise other powers and duties as may be reasonable to carry
36 out the purposes of the authority.

- 1 (2) An authority may acquire, hold, or dispose of real property.
2 (3) An authority may exercise the powers of eminent domain.
3 (4) An authority may enforce fire codes as provided under chapter
4 19.27 RCW.

5 NEW SECTION. **Sec. 10.** TRANSFER OF RESPONSIBILITIES. (1) All
6 powers, duties, and functions of a participating fire protection
7 jurisdiction pertaining to providing fire protection services may be
8 transferred, by resolution, to the regional fire protection service
9 authority.

10 (2)(a) All reports, documents, surveys, books, records, files,
11 papers, or written material in the possession of the participating fire
12 protection jurisdiction pertaining to the powers, functions, and duties
13 transferred shall be delivered to the custody of the regional fire
14 protection service authority. All real property and personal property
15 including cabinets, furniture, office equipment, motor vehicles, and
16 other tangible property employed by the participating fire protection
17 jurisdiction in carrying out the powers, functions, and duties
18 transferred shall be made available to the regional fire protection
19 service authority. All funds, credits, or other assets held in
20 connection with the powers, functions, and duties transferred shall be
21 assigned to the regional fire protection service authority.

22 (b) Any appropriations made to the participating fire protection
23 jurisdiction for carrying out the powers, functions, and duties
24 transferred shall, on the effective date of the resolution, be
25 transferred and credited to the regional fire protection service
26 authority.

27 (c) Whenever any question arises as to the transfer of any
28 personnel, funds, books, documents, records, papers, files, equipment,
29 or other tangible property used or held in the exercise of the powers
30 and the performance of the duties and functions transferred, the
31 governing body of the participating fire protection jurisdiction shall
32 make a determination as to the proper allocation.

33 (3) All rules and all pending business before the participating
34 fire protection jurisdiction pertaining to the powers, functions, and
35 duties transferred shall be continued and acted upon by the regional
36 fire protection service authority. All existing contracts and

1 obligations shall remain in full force and shall be performed by the
2 regional fire protection service authority.

3 (4) The transfer of the powers, duties, functions, and personnel of
4 the participating fire protection jurisdiction shall not affect the
5 validity of any act performed before the effective date of the
6 resolution.

7 (5) If apportionments of budgeted funds are required because of the
8 transfers directed by the resolution, the treasurer under section 18 of
9 this act shall certify the apportionments.

10 (6) Nothing contained in this section may be construed to alter any
11 existing collective bargaining unit or the provisions of any existing
12 collective bargaining agreement until the agreement has expired or
13 until the bargaining unit has been modified as provided by law. RCW
14 35.13.215 through 35.13.235 apply to the transfer of employees under
15 this section.

16 NEW SECTION. **Sec. 11.** WITHDRAWAL OR REANNEXATION OF AREAS. (1) As
17 provided in this section, a regional fire protection service authority
18 may withdraw areas from its boundaries or reannex into the authority
19 areas that previously had been withdrawn from the authority under this
20 section.

21 (2)(a) The withdrawal of an area is authorized upon: (i) Adoption
22 of a resolution by the board approving the withdrawal and finding that,
23 in the opinion of the board, inclusion of this area within the regional
24 fire protection service authority will result in a reduction of the
25 authority's tax levy rate under the provisions of RCW 84.52.010; or
26 (ii) adoption of a resolution by the city or town council approving the
27 withdrawal, if the area is located within the city or town, or adoption
28 of a resolution by the governing body of the fire protection district
29 within which the area is located approving the withdrawal, if the area
30 is located outside of a city or town, but within a fire protection
31 district.

32 (b) A withdrawal under this section is effective at the end of the
33 day on the thirty-first day of December in the year in which the
34 resolution under (a)(i) or (ii) of this subsection is adopted, but for
35 purposes of establishing boundaries for property tax purposes, the
36 boundaries shall be established immediately upon the adoption of the
37 resolution.

1 (c) The withdrawal of an area from the boundaries of an authority
2 does not exempt any property therein from taxation for the purpose of
3 paying the costs of redeeming any indebtedness of the authority
4 existing at the time of withdrawal.

5 (3)(a) An area that has been withdrawn from the boundaries of a
6 regional fire protection service authority under this section may be
7 reannexed into the authority upon: (i) Adoption of a resolution by the
8 board proposing the reannexation; and (ii) adoption of a resolution by
9 the city or town council approving the reannexation, if the area is
10 located within the city or town, or adoption of a resolution by the
11 governing body of the fire protection district within which the area is
12 located approving the reannexation, if the area is located outside of
13 a city or town but within a fire protection district.

14 (b) A reannexation under this section shall be effective at the end
15 of the day on the thirty-first day of December in the year in which the
16 adoption of the resolution under (a)(ii) of this subsection occurs, but
17 for purposes of establishing boundaries for property tax purposes, the
18 boundaries shall be established immediately upon the adoption of the
19 resolution.

20 (c)(i) Referendum action on the proposed reannexation under this
21 section may be taken by the voters of the area proposed to be reannexed
22 if a petition calling for a referendum is filed with the city or town
23 council, or governing body of the fire protection district, within a
24 thirty-day period after the adoption of the resolution under (a)(ii) of
25 this subsection, which petition has been signed by registered voters of
26 the area proposed to be reannexed equal in number to ten percent of the
27 total number of the registered voters residing in that area.

28 (ii) If a valid petition signed by the requisite number of
29 registered voters has been so filed, the effect of the resolutions
30 shall be held in abeyance and a ballot proposition to authorize the
31 reannexation shall be submitted to the voters of the area at the next
32 special election date specified in RCW 29A.04.330 that occurs
33 forty-five or more days after the petitions have been validated.
34 Approval of the ballot proposition authorizing the reannexation by a
35 simple majority vote shall authorize the reannexation.

36 NEW SECTION. **Sec. 12.** DISSOLUTION--ELECTION. Any fire protection
37 district within the authority may be dissolved by a majority vote of

1 the registered electors of the district at an election conducted by the
2 election officials of the county or counties in which the district is
3 located in accordance with the general election laws of the state. The
4 proceedings for dissolution may be initiated by the adoption of a
5 resolution by the board. The dissolution of the district shall not
6 cancel outstanding obligations of the district or of a local
7 improvement district within the district, and the county legislative
8 authority or authorities of the county or counties in which the
9 district was located may make annual levies against the lands within
10 the district until the obligations of the districts are paid. All
11 powers, duties, and functions of a dissolved fire protection
12 jurisdiction within the authority boundaries, pertaining to providing
13 fire protection services may be transferred, by resolution, to the
14 regional fire protection service authority.

15 **Sec. 13.** RCW 57.90.010 and 1999 c 153 s 24 are each amended to
16 read as follows:

17 Water-sewer, park and recreation, metropolitan park, county rural
18 library, cemetery, flood control, mosquito control, diking and
19 drainage, irrigation or reclamation, weed, health, or fire protection
20 districts, and any air pollution control authority or regional fire
21 protection service authority, hereinafter referred to as "special
22 districts," which are located wholly or in part within a county with a
23 population of two hundred ten thousand or more may be disincorporated
24 when the district has not actively carried out any of the special
25 purposes or functions for which it was formed within the preceding
26 consecutive five-year period.

27 NEW SECTION. **Sec. 14.** DEBT AND BONDING. Unless contrary to this
28 section, chapter 39.42 RCW applies to debt and bonding under this
29 section. The authority may borrow money, but may not issue any debt of
30 its own for more than ten years' duration. An authority may issue
31 notes or other evidences of indebtedness with a maturity of not more
32 than twenty years. An authority may, when authorized by the plan,
33 enter into agreements with the state to pledge taxes or other revenues
34 of the authority for the purpose of paying in part or whole principal
35 and interest on bonds issued by the authority. The contracts pledging

1 revenues and taxes are binding for the term of the agreement, but not
2 to exceed twenty-five years, and no tax pledged by an agreement may be
3 eliminated or modified if it would impair the pledge of the agreement.

4 NEW SECTION. **Sec. 15.** (1) To carry out the purposes for which a
5 regional fire protection service authority is created, as authorized in
6 the plan and approved by the voters, the governing board of an
7 authority may annually levy the following taxes:

8 (a) An ad valorem tax on all taxable property located within the
9 authority not to exceed fifty cents per thousand dollars of assessed
10 value;

11 (b) An ad valorem tax on all property located within the authority
12 not to exceed fifty cents per thousand dollars of assessed value and
13 which will not cause the combined levies to exceed the constitutional
14 or statutory limitations. This levy, or any portion of this levy, may
15 also be made when dollar rates of other taxing units are released by
16 agreement with the other taxing units from their authorized levies; and

17 (c) An ad valorem tax on all taxable property located within the
18 authority not to exceed fifty cents per thousand dollars of assessed
19 value if the authority has at least one full-time, paid employee, or
20 contracts with another municipal corporation for the services of at
21 least one full-time, paid employee. This levy may be made only if it
22 will not affect dollar rates which other taxing districts may lawfully
23 claim nor cause the combined levies to exceed the constitutional or
24 statutory limitations or both.

25 (2) Levies in excess of the amounts provided in subsection (1) of
26 this section or in excess of the aggregate dollar rate limitations or
27 both may be made for any authority purpose when so authorized at a
28 special election under RCW 84.52.052. Any such tax when levied must be
29 certified to the proper county officials for the collection of the tax
30 as for other general taxes. The taxes when collected shall be placed
31 in the appropriate authority fund or funds as provided by law, and must
32 be paid out on warrants of the auditor of the county in which all, or
33 the largest portion of, the authority is located, upon authorization of
34 the governing board of the authority.

35 (3) Authorities are additionally authorized to incur general
36 indebtedness and to issue general obligation bonds for capital purposes
37 as provided in section 14 of this act. Authorities may provide for the

1 retirement of general indebtedness by excess property tax levies, when
2 the voters of the authority have approved a proposition authorizing
3 such indebtedness and levies by an affirmative vote of three-fifths of
4 those voting on the proposition at such an election, at which election
5 the total number of persons voting shall constitute not less than forty
6 percent of the voters in the authority who voted at the last preceding
7 state general election. Elections must be held as provided in RCW
8 39.36.050. The maximum term of any bonds issued under the authority of
9 this section may not exceed ten years and must be issued and sold in
10 accordance with chapter 39.46 RCW.

11 (4) For purposes of this section, the term "value of the taxable
12 property" has the same meaning as in RCW 39.36.015.

13 NEW SECTION. **Sec. 16.** At the time of making general tax levies in
14 each year, the county legislative authority or authorities of the
15 county or counties in which a regional fire protection service
16 authority is located shall make the required levies for authority
17 purposes against the real and personal property in the authority in
18 accordance with the equalized valuations of the property for general
19 tax purposes and as a part of the general taxes. The tax levies are
20 part of the general tax roll and must be collected as a part of the
21 general taxes against the property in the authority.

22 NEW SECTION. **Sec. 17.** In the event that lands lie within both a
23 regional fire protection service authority and a forest protection
24 assessment area they shall be taxed and assessed as follows:

25 (1) If the lands are wholly unimproved, they are subject to forest
26 protection assessments but not to authority levies;

27 (2) If the lands are wholly improved, they are subject to authority
28 levies but not to forest protection assessments; and

29 (3) If the lands are partly improved and partly unimproved, they
30 are subject both to authority levies and to forest protection
31 assessments. However, upon request, accompanied by appropriate legal
32 descriptions, the county assessor shall segregate any unimproved
33 portions which each consist of twenty or more acres, and thereafter the
34 unimproved portion or portions are subject only to forest protection
35 assessments.

1 boundaries of another taxing district or districts, as they existed on
2 the first day of March of that year;

3 (3) Boundaries of any other newly incorporated taxing district
4 shall be established on the first day of June of the year in which the
5 property tax levy is made if the taxing district has boundaries
6 coterminous with the boundaries of another taxing district, as they
7 existed on the first day of March of that year;

8 (4) Boundaries for a newly incorporated water-sewer district shall
9 be established on the fifteenth of June of the year in which the
10 proposition under RCW 57.04.050 authorizing a water district excess
11 levy is approved.

12 The boundaries of a taxing district shall be established on the
13 first day of June if territory has been added to, or removed from, the
14 taxing district after the first day of March of that year with
15 boundaries coterminous with the boundaries of another taxing district
16 as they existed on the first day of March of that year. However, the
17 boundaries of a road district, library district, or fire protection
18 district or districts, that include any portion of the area that was
19 annexed to a city or town within its boundaries shall be altered as of
20 this date to exclude this area. In any case where any instrument
21 setting forth the official boundaries of any newly established taxing
22 district, or setting forth any change in such boundaries, is required
23 by law to be filed in the office of the county auditor or other county
24 official, said instrument shall be filed in triplicate. The officer
25 with whom such instrument is filed shall transmit two copies to the
26 county assessor.

27 No property tax levy shall be made for any taxing district whose
28 boundaries are not established as of the dates provided in this
29 section.

30 NEW SECTION. **Sec. 20.** A new section is added to chapter 84.52 RCW
31 to read as follows:

32 (1) If a fire protection district is a participating fire
33 protection jurisdiction in a regional fire protection service
34 authority, the regular property tax levies of the fire protection
35 district are limited as follows:

36 (a) The regular levy of the district under RCW 52.16.130 shall not

1 exceed fifty cents per thousand dollars of assessed value of taxable
2 property in the district less the amount of any levy imposed by the
3 authority under section 15(1)(a) of this act;

4 (b) The levy of the district under RCW 52.16.140 shall not exceed
5 fifty cents per thousand dollars of assessed value of taxable property
6 in the district less the amount of any levy imposed by the authority
7 under section 15(1)(b) of this act; and

8 (c) The levy of the district under RCW 52.16.160 shall not exceed
9 fifty cents per thousand dollars of assessed value of taxable property
10 in the district less the amount of any levy imposed by the authority
11 under section 15(1)(c) of this act.

12 (2) If a city or town is a participating fire protection
13 jurisdiction in a regional fire protection service authority, the
14 regular levies of the city or town shall not exceed the applicable
15 rates provided in RCW 27.12.390, 52.04.081, and 84.52.043(1) less the
16 aggregate rates of any regular levies made by the authority under
17 section 15(1) of this act.

18 (3) If a port district is a participating fire protection
19 jurisdiction in a regional fire protection service authority, the
20 regular levy of the port district under RCW 53.36.020 shall not exceed
21 forty-five cents per thousand dollars of assessed value of taxable
22 property in the district less the aggregate rates of any regular levies
23 imposed by the authority under section 15(1) of this act.

24 (4) For purposes of this section, the following definitions apply:

25 (a) "Fire protection jurisdiction" means a fire protection
26 district, city, town, Indian tribe, or port district; and

27 (b) "Participating fire protection jurisdiction" means a fire
28 protection district, city, town, Indian tribe, or port district that is
29 represented on the governing board of a regional fire protection
30 service authority.

31 **Sec. 21.** RCW 84.52.010 and 2003 c 83 s 310 are each amended to
32 read as follows:

33 Except as is permitted under RCW 84.55.050, all taxes shall be
34 levied or voted in specific amounts.

35 The rate percent of all taxes for state and county purposes, and
36 purposes of taxing districts coextensive with the county, shall be
37 determined, calculated and fixed by the county assessors of the

1 respective counties, within the limitations provided by law, upon the
2 assessed valuation of the property of the county, as shown by the
3 completed tax rolls of the county, and the rate percent of all taxes
4 levied for purposes of taxing districts within any county shall be
5 determined, calculated and fixed by the county assessors of the
6 respective counties, within the limitations provided by law, upon the
7 assessed valuation of the property of the taxing districts
8 respectively.

9 When a county assessor finds that the aggregate rate of tax levy on
10 any property, that is subject to the limitations set forth in RCW
11 84.52.043 or 84.52.050, exceeds the limitations provided in either of
12 these sections, the assessor shall recompute and establish a
13 consolidated levy in the following manner:

14 (1) The full certified rates of tax levy for state, county, county
15 road district, and city or town purposes shall be extended on the tax
16 rolls in amounts not exceeding the limitations established by law;
17 however any state levy shall take precedence over all other levies and
18 shall not be reduced for any purpose other than that required by RCW
19 84.55.010. If, as a result of the levies imposed under RCW 36.54.130,
20 84.52.069, 84.34.230, the portion of the levy by a metropolitan park
21 district that was protected under RCW 84.52.120, and 84.52.105, the
22 combined rate of regular property tax levies that are subject to the
23 one percent limitation exceeds one percent of the true and fair value
24 of any property, then these levies shall be reduced as follows: (a)
25 The levy imposed by a ferry district under RCW 36.54.130 must be
26 reduced until the combined rate no longer exceeds one percent of the
27 true and fair value of any property or must be eliminated; (b) if the
28 combined rate of regular property tax levies that are subject to the
29 one percent limitation still exceeds one percent of the true and fair
30 value of any property, the portion of the levy by a metropolitan park
31 district that is protected under RCW 84.52.120 shall be reduced until
32 the combined rate no longer exceeds one percent of the true and fair
33 value of any property or shall be eliminated; (c) if the combined rate
34 of regular property tax levies that are subject to the one percent
35 limitation still exceeds one percent of the true and fair value of any
36 property, then the levies imposed under RCW 84.34.230, 84.52.105, and
37 any portion of the levy imposed under RCW 84.52.069 that is in excess
38 of thirty cents per thousand dollars of assessed value, shall be

1 reduced on a pro rata basis until the combined rate no longer exceeds
2 one percent of the true and fair value of any property or shall be
3 eliminated; and (d) if the combined rate of regular property tax levies
4 that are subject to the one percent limitation still exceeds one
5 percent of the true and fair value of any property, then the thirty
6 cents per thousand dollars of assessed value of tax levy imposed under
7 RCW 84.52.069 shall be reduced until the combined rate no longer
8 exceeds one percent of the true and fair value of any property or
9 eliminated.

10 (2) The certified rates of tax levy subject to these limitations by
11 all junior taxing districts imposing taxes on such property shall be
12 reduced or eliminated as follows to bring the consolidated levy of
13 taxes on such property within the provisions of these limitations:

14 (a) First, the certified property tax levy rates of those junior
15 taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100,
16 and 67.38.130 shall be reduced on a pro rata basis or eliminated;

17 (b) Second, if the consolidated tax levy rate still exceeds these
18 limitations, the certified property tax levy rates of flood control
19 zone districts shall be reduced on a pro rata basis or eliminated;

20 (c) Third, if the consolidated tax levy rate still exceeds these
21 limitations, the certified property tax levy rates of all other junior
22 taxing districts, other than fire protection districts, regional fire
23 protection service authorities, library districts, the first fifty cent
24 per thousand dollars of assessed valuation levies for metropolitan park
25 districts, and the first fifty cent per thousand dollars of assessed
26 valuation levies for public hospital districts, shall be reduced on a
27 pro rata basis or eliminated;

28 (d) Fourth, if the consolidated tax levy rate still exceeds these
29 limitations, the first fifty cent per thousand dollars of assessed
30 valuation levies for metropolitan park districts created on or after
31 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

32 (e) Fifth, if the consolidated tax levy rate still exceeds these
33 limitations, the certified property tax levy rates authorized to
34 regional fire protection service authorities under section 15(1) (b)
35 and (c) of this act and fire protection districts under RCW 52.16.140
36 and 52.16.160 shall be reduced on a pro rata basis or eliminated; and

37 (f) Sixth, if the consolidated tax levy rate still exceeds these
38 limitations, the certified property tax levy rates authorized for

1 regional fire protection service authorities under section 15(1)(a) of
2 this act, fire protection districts under RCW 52.16.130, library
3 districts, metropolitan park districts created before January 1, 2002,
4 under their first fifty cent per thousand dollars of assessed valuation
5 levy, and public hospital districts under their first fifty cent per
6 thousand dollars of assessed valuation levy, shall be reduced on a pro
7 rata basis or eliminated.

8 In determining whether the aggregate rate of tax levy on any
9 property, that is subject to the limitations set forth in RCW
10 84.52.050, exceeds the limitations provided in that section, the
11 assessor shall use the hypothetical state levy, as apportioned to the
12 county under RCW 84.48.080, that was computed under RCW 84.48.080
13 without regard to the reduction under RCW 84.55.012.

14 **Sec. 22.** RCW 84.52.052 and 2003 c 83 s 312 are each amended to
15 read as follows:

16 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW
17 84.52.043 shall not prevent the levy of additional taxes by any taxing
18 district, except school districts and fire protection districts, in
19 which a larger levy is necessary in order to prevent the impairment of
20 the obligation of contracts. As used in this section, the term "taxing
21 district" means any county, metropolitan park district, park and
22 recreation service area, park and recreation district, water-sewer
23 district, solid waste disposal district, public facilities district,
24 flood control zone district, county rail district, service district,
25 public hospital district, road district, rural county library district,
26 island library district, rural partial-county library district,
27 intercounty rural library district, cemetery district, city, town,
28 transportation benefit district, emergency medical service district
29 with a population density of less than one thousand per square mile,
30 cultural arts, stadium, and convention district, ferry district, ((~~or~~))
31 city transportation authority, or regional fire protection service
32 authority.

33 Any such taxing district may levy taxes at a rate in excess of the
34 rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or
35 84.55.010 through 84.55.050, when authorized so to do by the voters of
36 such taxing district in the manner set forth in Article VII, section

1 2(a) of the Constitution of this state at a special or general election
2 to be held in the year in which the levy is made.

3 A special election may be called and the time therefor fixed by the
4 county legislative authority, or council, board of commissioners, or
5 other governing body of any such taxing district, by giving notice
6 thereof by publication in the manner provided by law for giving notices
7 of general elections, at which special election the proposition
8 authorizing such excess levy shall be submitted in such form as to
9 enable the voters favoring the proposition to vote "yes" and those
10 opposed thereto to vote "no."

11 **Sec. 23.** RCW 84.52.069 and 1999 c 224 s 1 are each amended to read
12 as follows:

13 (1) As used in this section, "taxing district" means a county,
14 emergency medical service district, city or town, public hospital
15 district, urban emergency medical service district, regional fire
16 protection service authority, or fire protection district.

17 (2) A taxing district may impose additional regular property tax
18 levies in an amount equal to fifty cents or less per thousand dollars
19 of the assessed value of property in the taxing district. The tax
20 shall be imposed (a) each year for six consecutive years, (b) each year
21 for ten consecutive years, or (c) permanently. A tax levy under this
22 section must be specifically authorized by a majority of at least
23 three-fifths of the registered voters thereof approving a proposition
24 authorizing the levies submitted at a general or special election, at
25 which election the number of persons voting "yes" on the proposition
26 shall constitute three-fifths of a number equal to forty percent of the
27 total number of voters voting in such taxing district at the last
28 preceding general election when the number of registered voters voting
29 on the proposition does not exceed forty percent of the total number of
30 voters voting in such taxing district in the last preceding general
31 election; or by a majority of at least three-fifths of the registered
32 voters thereof voting on the proposition when the number of registered
33 voters voting on the proposition exceeds forty percent of the total
34 number of voters voting in such taxing district in the last preceding
35 general election. Ballot propositions shall conform with RCW
36 ((~~29.30.111~~)) 29A.36.210. A taxing district shall not submit to the

1 voters at the same election multiple propositions to impose a levy
2 under this section.

3 (3) A taxing district imposing a permanent levy under this section
4 shall provide for separate accounting of expenditures of the revenues
5 generated by the levy. The taxing district shall maintain a statement
6 of the accounting which shall be updated at least every two years and
7 shall be available to the public upon request at no charge.

8 (4) A taxing district imposing a permanent levy under this section
9 shall provide for a referendum procedure to apply to the ordinance or
10 resolution imposing the tax. This referendum procedure shall specify
11 that a referendum petition may be filed at any time with a filing
12 officer, as identified in the ordinance or resolution. Within ten
13 days, the filing officer shall confer with the petitioner concerning
14 form and style of the petition, issue the petition an identification
15 number, and secure an accurate, concise, and positive ballot title from
16 the designated local official. The petitioner shall have thirty days
17 in which to secure the signatures of not less than fifteen percent of
18 the registered voters of the taxing district, as of the last general
19 election, upon petition forms which contain the ballot title and the
20 full text of the measure to be referred. The filing officer shall
21 verify the sufficiency of the signatures on the petition and, if
22 sufficient valid signatures are properly submitted, shall certify the
23 referendum measure to the next election within the taxing district if
24 one is to be held within one hundred eighty days from the date of
25 filing of the referendum petition, or at a special election to be
26 called for that purpose in accordance with RCW ((29.13.020))
27 29A.04.330.

28 The referendum procedure provided in this subsection shall be
29 exclusive in all instances for any taxing district imposing the tax
30 under this section and shall supersede the procedures provided under
31 all other statutory or charter provisions for initiative or referendum
32 which might otherwise apply.

33 (5) Any tax imposed under this section shall be used only for the
34 provision of emergency medical care or emergency medical services,
35 including related personnel costs, training for such personnel, and
36 related equipment, supplies, vehicles and structures needed for the
37 provision of emergency medical care or emergency medical services.

1 (6) If a county levies a tax under this section, no taxing district
2 within the county may levy a tax under this section. If a regional
3 fire protection service authority imposes a tax under this section, no
4 other taxing district that is a participating fire protection
5 jurisdiction in the regional fire protection service authority may levy
6 a tax under this section. No other taxing district may levy a tax
7 under this section if another taxing district has levied a tax under
8 this section within its boundaries: PROVIDED, That if a county levies
9 less than fifty cents per thousand dollars of the assessed value of
10 property, then any other taxing district may levy a tax under this
11 section equal to the difference between the rate of the levy by the
12 county and fifty cents: PROVIDED FURTHER, That if a taxing district
13 within a county levies this tax, and the voters of the county
14 subsequently approve a levying of this tax, then the amount of the
15 taxing district levy within the county shall be reduced, when the
16 combined levies exceed fifty cents. Whenever a tax is levied county-
17 wide, the service shall, insofar as is feasible, be provided throughout
18 the county: PROVIDED FURTHER, That no county-wide levy proposal may be
19 placed on the ballot without the approval of the legislative authority
20 of each city exceeding fifty thousand population within the county:
21 AND PROVIDED FURTHER, That this section and RCW 36.32.480 shall not
22 prohibit any city or town from levying an annual excess levy to fund
23 emergency medical services: AND PROVIDED, FURTHER, That if a county
24 proposes to impose tax levies under this section, no other ballot
25 proposition authorizing tax levies under this section by another taxing
26 district in the county may be placed before the voters at the same
27 election at which the county ballot proposition is placed: AND
28 PROVIDED FURTHER, That any taxing district emergency medical service
29 levy that is limited in duration and that is authorized subsequent to
30 a county emergency medical service levy that is limited in duration,
31 shall expire concurrently with the county emergency medical service
32 levy.

33 (7) The limitations in RCW 84.52.043 shall not apply to the tax
34 levy authorized in this section.

35 (8) If a ballot proposition approved under subsection (2) of this
36 section did not impose the maximum allowable levy amount authorized for
37 the taxing district under this section, any future increase up to the

1 maximum allowable levy amount must be specifically authorized by the
2 voters in accordance with subsection (2) of this section at a general
3 or special election.

4 (9) The limitation in RCW 84.55.010 shall not apply to the first
5 levy imposed pursuant to this section following the approval of such
6 levy by the voters pursuant to subsection (2) of this section.

7 (10) For purposes of this section, the following definitions apply:

8 (a) "Fire protection jurisdiction" means a fire protection
9 district, city, town, Indian tribe, or port district; and

10 (b) "Participating fire protection jurisdiction" means a fire
11 protection district, city, town, Indian tribe, or port district that is
12 represented on the governing board of a regional fire protection
13 service authority.

14 NEW SECTION. Sec. 24. (1) The governing board of a regional fire
15 protection service authority may by resolution, as authorized in the
16 plan and approved by the voters, for authority purposes authorized by
17 law, fix and impose a benefit charge on personal property and
18 improvements to real property which are located within the authority on
19 the date specified and which have received or will receive the benefits
20 provided by the authority, to be paid by the owners of the properties.
21 A benefit charge does not apply to personal property and improvements
22 to real property owned or used by any recognized religious denomination
23 or religious organization as, or including, a sanctuary or for purposes
24 related to the bona fide religious ministries of the denomination or
25 religious organization, including schools and educational facilities
26 used for kindergarten, primary, or secondary educational purposes or
27 for institutions of higher education and all grounds and buildings
28 related thereto. However, a benefit charge does apply to personal
29 property and improvements to real property owned or used by any
30 recognized religious denomination or religious organization for
31 business operations, profit-making enterprises, or activities not
32 including use of a sanctuary or related to kindergarten, primary, or
33 secondary educational purposes or for institutions of higher education.
34 The aggregate amount of these benefit charges in any one year may not
35 exceed an amount equal to sixty percent of the operating budget for the
36 year in which the benefit charge is to be collected. It is the duty of
37 the county legislative authority or authorities of the county or

1 counties in which the regional fire protection service authority is
2 located to make any necessary adjustments to assure compliance with
3 this limitation and to immediately notify the governing board of an
4 authority of any changes thereof.

5 (2) A benefit charge imposed must be reasonably proportioned to the
6 measurable benefits to property resulting from the services afforded by
7 the authority. It is acceptable to apportion the benefit charge to the
8 values of the properties as found by the county assessor or assessors
9 modified generally in the proportion that fire insurance rates are
10 reduced or entitled to be reduced as the result of providing the
11 services. Any other method that reasonably apportions the benefit
12 charges to the actual benefits resulting from the degree of protection,
13 which may include but is not limited to the distance from regularly
14 maintained fire protection equipment, the level of fire prevention
15 services provided to the properties, or the need of the properties for
16 specialized services, may be specified in the resolution and is subject
17 to contest on the grounds of unreasonable or capricious action or
18 action in excess of the measurable benefits to the property resulting
19 from services afforded by the authority. The governing board of an
20 authority may determine that certain properties or types or classes of
21 properties are not receiving measurable benefits based on criteria they
22 establish by resolution. A benefit charge authorized by this chapter
23 is not applicable to the personal property or improvements to real
24 property of any individual, corporation, partnership, firm,
25 organization, or association maintaining a fire department and whose
26 fire protection and training system has been accepted by a fire
27 insurance underwriter maintaining a fire protection engineering and
28 inspection service authorized by the state insurance commissioner to do
29 business in this state, but the property may be protected by the
30 authority under a contractual agreement.

31 (3) For administrative purposes, the benefit charge imposed on any
32 individual property may be compiled into a single charge, provided that
33 the authority, upon request of the property owner, provide an itemized
34 list of charges for each measurable benefit included in the charge.

35 (4) For the purposes of this section and sections 25 through 33 of
36 this act, the following definitions apply:

37 (a)(i) "Personal property" includes every form of tangible personal

1 property including, but not limited to, all goods, chattels, stock in
2 trade, estates, or crops.

3 (ii) "Personal property" does not include any personal property
4 used for farming, field crops, farm equipment, or livestock.

5 (b) "Improvements to real property" does not include permanent
6 growing crops, field improvements installed for the purpose of aiding
7 the growth of permanent crops, or other field improvements normally not
8 subject to damage by fire.

9 NEW SECTION. **Sec. 25.** All personal property not assessed and
10 subjected to ad valorem taxation under Title 84 RCW, all property under
11 contract or for which the regional fire protection service authority is
12 receiving payment for as authorized by law, all property subject to
13 chapter 54.28 RCW, and all property that is subject to a contract for
14 services with an authority, is exempt from the benefit charge imposed
15 under this chapter.

16 NEW SECTION. **Sec. 26.** (1) The resolution establishing benefit
17 charges as specified in section 24 of this act must specify, by legal
18 geographical areas or other specific designations, the charge to apply
19 to each property by location, type, or other designation, or other
20 information that is necessary to the proper computation of the benefit
21 charge to be charged to each property owner subject to the resolution.

22 (2) The county assessor of each county in which the regional fire
23 protection service authority is located shall determine and identify
24 the personal properties and improvements to real property that are
25 subject to a benefit charge in each authority and shall furnish and
26 deliver to the county treasurer of that county a listing of the
27 properties with information describing the location, legal description,
28 and address of the person to whom the statement of benefit charges is
29 to be mailed, the name of the owner, and the value of the property and
30 improvements, together with the benefit charge to apply to each. These
31 benefit charges must be certified to the county treasurer for
32 collection in the same manner that is used for the collection of fire
33 protection charges for forest lands protected by the department of
34 natural resources under RCW 76.04.610 and the same penalties and
35 provisions for collection apply.

1 (3) Authorities renewing the benefit charge may elect to use the
2 following alternative ballot:

3 "Shall the regional fire protection service authority
4 composed of (insert the participating fire protection
5 jurisdictions) be authorized to continue
6 voter-authorized benefit charges each year for (insert
7 number of years not to exceed six) years, not to exceed an
8 amount equal to sixty percent of its operating budget, and be
9 prohibited from imposing an additional property tax under RCW
10 . . . (section 15(1)(c) of this act)?

11 YES NO
12

13 NEW SECTION. **Sec. 29.** (1) Not fewer than ten days nor more than
14 six months before the election at which the proposition to impose the
15 benefit charge is submitted as provided in this chapter, the governing
16 board of the regional fire protection service authority shall hold a
17 public hearing specifically setting forth its proposal to impose
18 benefit charges for the support of its legally authorized activities
19 that will maintain or improve the services afforded in the authority.
20 A report of the public hearing shall be filed with the county treasurer
21 of each county in which the property is located and be available for
22 public inspection.

23 (2) Prior to November 15th of each year the governing board of the
24 authority shall hold a public hearing to review and establish the
25 regional fire protection service authority benefit charges for the
26 subsequent year.

27 (3) All resolutions imposing or changing the benefit charges must
28 be filed with the county treasurer or treasurers of each county in
29 which the property is located, together with the record of each public
30 hearing, before November 30th immediately preceding the year in which
31 the benefit charges are to be collected on behalf of the authority.

32 (4) After the benefit charges have been established, the owners of
33 the property subject to the charge must be notified of the amount of
34 the charge.

35 NEW SECTION. **Sec. 30.** A regional fire protection service

1 authority that imposes a benefit charge under this chapter shall not
2 impose all or part of the property tax authorized under section
3 15(1)(c) of this act.

4 NEW SECTION. **Sec. 31.** After notice has been given to the property
5 owners of the amount of the charge, the governing board of a regional
6 fire protection service authority imposing a benefit charge under this
7 chapter shall form a review board for at least a two-week period and
8 shall, upon complaint in writing of an aggrieved party owning property
9 in the authority, reduce the charge of a person who, in their opinion,
10 has been charged too large a sum, to a sum or amount as they believe to
11 be the true, fair, and just amount.

12 NEW SECTION. **Sec. 32.** The Washington fire commissioners
13 association, as soon as practicable, shall draft a model resolution to
14 impose the regional fire protection service authority benefit charge
15 authorized by this chapter and may provide assistance to authorities in
16 the establishment of a program to develop benefit charges.

17 NEW SECTION. **Sec. 33.** A person who is receiving the exemption
18 contained in RCW 84.36.381 through 84.36.389 is exempt from any legal
19 obligation to pay a portion of the benefit charge imposed under this
20 chapter as follows:

21 (1) A person who meets the income limitation contained in RCW
22 84.36.381(5)(a) and does not meet the income limitation contained in
23 RCW 84.36.381(5)(b) (i) or (ii) is exempt from twenty-five percent of
24 the charge;

25 (2) A person who meets the income limitation contained in RCW
26 84.36.381(5)(b)(i) is exempt from fifty percent of the charge; and

27 (3) A person who meets the income limitation contained in RCW
28 84.36.381(5)(b)(ii) shall be exempt from seventy-five percent of the
29 charge.

30 **Sec. 34.** RCW 35.21.766 and 1975 1st ex.s. c 24 s 1 are each
31 amended to read as follows:

32 Whenever a regional fire protection service authority or the
33 legislative authority of any city or town determines that the fire
34 protection jurisdictions that are members of the authority or the city

1 or town or a substantial portion of the city or town is not adequately
2 served by existing private ambulance service, the governing board of
3 the authority may by resolution, or the legislative authority of the
4 city or town may by appropriate legislation, provide for the
5 establishment of a system of ambulance service to be operated by the
6 authority as a public utility of the city or town, or operated by
7 contract after a call for bids.

8 NEW SECTION. Sec. 35. CAPTIONS. Captions used in this act are
9 not any part of the law.

10 NEW SECTION. Sec. 36. CODIFICATION. Sections 1 through 12, 14
11 through 18, and 24 through 33 of this act constitute a new chapter in
12 Title 52 RCW.

13 NEW SECTION. Sec. 37. SEVERABILITY. If any provision of this act
14 or its application to any person or circumstance is held invalid, the
15 remainder of the act or the application of the provision to other
16 persons or circumstances is not affected.

--- END ---