
SENATE BILL 5853

State of Washington

54th Legislature

1995 Regular Session

By Senators Haugen and Winsley

Read first time 02/09/95. Referred to Committee on Government Operations.

1 AN ACT Relating to fire protection district benefit charges;
2 amending RCW 52.18.010, 52.18.040, 52.18.050, 52.18.060, and 84.55.035;
3 and adding a new section to chapter 52.18 RCW.

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

5 **Sec. 1.** RCW 52.18.010 and 1990 c 294 s 1 are each amended to read
6 as follows:

7 The board of fire commissioners of a fire protection district may
8 by resolution, for fire protection district purposes authorized by law,
9 fix and impose a benefit charge on personal property and improvements
10 to real property which are located within the fire protection district
11 on the date specified and which have or will receive the benefits
12 provided by the fire protection district, to be paid by the owners of
13 the properties: PROVIDED, That a benefit charge shall not apply to
14 personal property and improvements to real property owned or used by
15 any recognized religious denomination or religious organization as, or
16 including, a sanctuary or for purposes related to the bona fide
17 religious ministries of the denomination or religious organization,
18 including schools and educational facilities used for kindergarten,
19 primary, or secondary educational purposes or for institutions of

1 higher education and all grounds and buildings related thereto, but not
2 including personal property and improvements to real property owned or
3 used by any recognized religious denomination or religious organization
4 for business operations, profit-making enterprises, or activities not
5 including use of a sanctuary or related to kindergarten, primary, or
6 secondary educational purposes or for institutions of higher education.
7 (~~The aggregate amount of such benefit charges in any one year shall~~
8 ~~not exceed an amount equal to sixty percent of the operating budget for~~
9 ~~the year in which the benefit charge is to be collected: PROVIDED,~~
10 ~~That it shall be the duty of the county legislative authority or~~
11 ~~authorities of the county or counties in which the fire protection~~
12 ~~district is located to make any necessary adjustments to assure~~
13 ~~compliance with such limitation and to immediately notify the board of~~
14 ~~fire commissioners of any changes thereof.))~~

15 A benefit charge imposed shall be reasonably proportioned to the
16 measurable benefits to property resulting from the services afforded by
17 the district. It is acceptable to apportion the benefit charge to the
18 values of the properties as found by the county assessor or assessors
19 modified generally in the proportion that fire insurance rates are
20 reduced or entitled to be reduced as the result of providing the
21 services. Any other method that reasonably apportions the benefit
22 charges to the actual benefits resulting from the degree of protection,
23 which may include but is not limited to the distance from regularly
24 maintained fire protection equipment, the level of fire prevention
25 services provided to the properties, or the need of the properties for
26 specialized services, may be specified in the resolution and shall be
27 subject to contest on the ground of unreasonable or capricious action
28 or action in excess of the measurable benefits to the property
29 resulting from services afforded by the district. The board of fire
30 commissioners may determine that certain properties or types or classes
31 of properties are not receiving measurable benefits based on criteria
32 they establish by resolution. A benefit charge authorized by this
33 chapter shall not be applicable to ((the)) property that is subject to
34 a contract for services with a fire protection district or personal
35 property or improvements to real property of any individual,
36 corporation, partnership, firm, organization, or association
37 maintaining a fire department and whose fire protection and training
38 system has been accepted by a fire insurance underwriter maintaining a
39 fire protection engineering and inspection service authorized by the

1 state insurance commissioner to do business in this state(~~(, but such~~
2 ~~property may be protected by the fire protection district under a~~
3 ~~contractual agreement))).~~

4 **Sec. 2.** RCW 52.18.040 and 1990 c 294 s 4 are each amended to read
5 as follows:

6 Each fire protection district shall contract, prior to the
7 imposition of a benefit charge, for the administration and collection
8 of the benefit charge by each county treasurer, who shall deduct a
9 percent, as provided by contract to reimburse the county for expenses
10 incurred by the county assessor and county treasurer in the
11 administration of the resolution and this chapter. The county
12 treasurer shall make distributions (~~(each year)~~), as the charges are
13 collected, in the amount of the benefit charges imposed on behalf of
14 each district, less the deduction provided for in the contract.

15 **Sec. 3.** RCW 52.18.050 and 1990 c 294 s 5 are each amended to read
16 as follows:

17 (1) Any benefit charge authorized by this chapter shall not be
18 effective unless a proposition to impose the benefit charge is approved
19 by a (~~(sixty percent)~~) majority of the voters of the district voting at
20 a general election or at a special election called by the district for
21 that purpose, held within the fire protection district. An election
22 held pursuant to this section shall be held not more than twelve months
23 prior to the date on which the first such charge is to be assessed(~~(+~~
24 ~~PROVIDED, That a benefit charge approved at an election shall not~~
25 ~~remain in effect for a period of more than six years nor more than the~~
26 ~~number of years authorized by the voters if fewer than six years unless~~
27 ~~subsequently reapproved by the voters))).~~

28 (2) The ballot shall be submitted so as to enable the voters
29 favoring the authorization of a fire protection district benefit charge
30 to vote "Yes" and those opposed thereto to vote "No," and the ballot
31 shall be:

32 "Shall county fire protection district No.
33 be authorized to impose benefit charges each year (~~(for~~
34 ~~(insert number of years not to exceed six) years, not to exceed~~
35 ~~an amount equal to sixty percent of its operating budget,)) and~~

1 be prohibited from imposing ((an additional)) property tax
2 under RCW 52.16.130, 52.16.140, and 52.16.160?

3	YES	NO
4	l	l "

5 NEW SECTION. **Sec. 4.** A new section is added to chapter 52.18 RCW
6 to read as follows:

7 In the event the board of fire commissioners is presented with a
8 petition containing verified signatures of ten percent of the voters of
9 the fire protection district voting in the last general election
10 calling for revocation of the authority to impose a benefit charge, the
11 board of fire commissioners shall submit a resolution to the county
12 legislative authority or authorities of the county or counties in which
13 the fire protection district is located requesting that an election be
14 held. Upon receipt of the resolution, the legislative authority or
15 authorities of the county or counties shall call a special election to
16 be held within the fire protection district at which the proposition
17 shall be submitted to the voters substantially as follows:

18 "Shall county fire protection district No. . . .
19 be required to discontinue the benefit charge authorized under
20 RCW 52.18.050 and be authorized to reimpose property taxes
21 under RCW 52.16.130, 52.16.140, and 52.16.160?

22	YES	NO
23	l	l "

24 If the fire protection district is located in more than one county,
25 this proposition shall indicate the name of the district. If the
26 proposition receives a majority approval of those voting on the
27 proposition, the authority to impose a benefit charge shall be revoked
28 as of January 1st of the year following the special election.

29 **Sec. 5.** RCW 52.18.060 and 1990 c 294 s 6 are each amended to read
30 as follows:

31 (1) Not less than ten days nor more than six months before the
32 election at which the proposition to impose the benefit charge is
33 submitted as provided in this chapter, the board of fire commissioners
34 of the district shall hold a public hearing specifically setting forth
35 its proposal to impose benefit charges for the support of its legally

1 authorized activities which will maintain or improve the services
2 afforded in the district. A report of the public hearing shall be
3 filed with the county treasurer of each county in which the property is
4 located and be available for public inspection.

5 (2) Prior to November 15 of each year the board of fire
6 commissioners shall hold a public hearing to review and establish the
7 fire district benefit charges for the subsequent year.

8 All resolutions imposing or changing the benefit charges shall be
9 filed with the county treasurer or treasurers of each county in which
10 the property is located, together with the record of each public
11 hearing, before November 30 immediately preceding the year in which the
12 benefit charges are to be collected on behalf of the district.

13 After the benefit charges have been established, the owners of the
14 property subject to the charge shall be notified of the amount of the
15 charge in their property tax statement.

16 **Sec. 6.** RCW 84.55.035 and 1979 ex.s. c 218 s 5 are each amended to
17 read as follows:

18 RCW 84.55.010 shall not apply to the first levy by or for a newly-
19 formed taxing district created other than by consolidation or
20 annexation, or to fire protection districts imposing property taxes
21 under RCW 52.16.130, 52.16.140, and 52.16.160 after revocation of the
22 district's authority to impose benefit charges under chapter 52.18 RCW.

23 This section shall be retroactive in effect and shall be deemed to
24 validate any levy within its scope, even though the levy has been made
25 prior to June 4, 1979.

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