

HOUSE OF REPRESENTATIVES
Olympia Washington

Bill Analysis

Bill No. SSB 6285

Imposition of benefit charges / fire protection districts
Brief title

Public Arg: 2/18/98

Senator Going/McCaslin
Sponsor

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BACKGROUND:

Fire protection districts finance their activities and facilities by imposing regular property taxes, excess voter-approved property tax levies, and benefit charges. The authority to impose regular property taxes includes three separate levies of 50 cents per thousand dollars of assessed value but the third regular property tax levy may only be imposed if the fire protection district has at least one full-time employee.

A fire protection district may impose benefit charges for up to six years on personal property and improvements to real property in the district if a ballot proposition authorizing the benefit charges is approved by a 60 percent majority vote of district voters voting on the proposition. Benefit charges must be reasonably proportioned to the measurable benefits to property resulting from the services provided by the district. If the benefit charge is imposed, a fire protection district may not impose the third 50 cents per thousand dollars of assessed value regular property tax levy. Benefit charges may not exceed 60 percent of the district's operating budget.

Language is provided in statute for the ballot proposition authorizing a fire protection district to impose benefit charges. This language inquires if the fire protection district shall be authorized to impose the benefit charges.

Summary of Bill:

Benefit charges imposed by a fire protection district on any single property may be combined into a single charge if, on request, the fire protection district provides the property owner with an itemized list of different charges for each measurable benefit that are included within the single combined charge figure.

Separate language is provided in statute for a ballot proposition to re-authorize fire protection districts to impose benefit assessments. This alternative language asks if the fire protection district shall be authorized to continue benefit charges.

The calculation of the 106 percent limitation on regular property tax levies for a fire protection district that stops imposing service charges includes an amount from the third \$0 cents per thousand dollars of assessed value levy that district could have imposed but for the prohibition on a fire protection district imposing any of that levy if it imposes benefit charges.

FISCAL NOTE: Not requested.

EFFECTIVE DATE: Ninety days after adjournment of session in which bill passed.