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SENATE BILL 5854

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State of Washington

55th Legislature

1997 Regular Session

By Senators Goings, McCaslin, Haugen, Winsley and Rasmussen

Read first time 02/17/97. Referred to Committee on Government Operations.

1 AN ACT Relating to charges by fire protection districts; amending  
2 RCW 52.18.010, 52.18.020, 52.18.030, 52.18.040, 52.18.050, 52.18.060,  
3 52.18.065, 52.18.070, and 52.18.080; adding a new section to chapter  
4 52.18 RCW; and creating a new section.

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

6 NEW SECTION. **Sec. 1.** The intent of this act is to provide fire  
7 protection districts with the authority to seek voter approval by  
8 supermajority vote of a permanent fire protection district charge,  
9 subject to termination by the board of fire commissioners or revocation  
10 by the voters. If such a permanent fire protection district charge is  
11 approved by the voters, the district may not impose any special or  
12 property tax levies during the period in which the permanent fire  
13 protection district charge is in effect.

14 **Sec. 2.** RCW 52.18.010 and 1990 c 294 s 1 are each amended to read  
15 as follows:

16 The board of fire commissioners of a fire protection district may  
17 by resolution, for fire protection district purposes authorized by law,  
18 fix and impose a ((benefit)) fire protection district charge on

1 personal property and improvements to real property which are located  
2 within the fire protection district on the date specified and which  
3 have or will receive the benefits provided by the fire protection  
4 district, to be paid by the owners of the properties(~~(:—PROVIDED,~~  
5 ~~That)~~). However, a ((benefit)) fire protection district charge shall  
6 not apply to personal property and improvements to real property owned  
7 or used by any recognized religious denomination or religious  
8 organization as, or including, a sanctuary or for purposes related to  
9 the bona fide religious ministries of the denomination or religious  
10 organization, including schools and educational facilities used for  
11 kindergarten, primary, or secondary educational purposes or for  
12 institutions of higher education and all grounds and buildings related  
13 thereto, but not including personal property and improvements to real  
14 property owned or used by any recognized religious denomination or  
15 religious organization for business operations, profit-making  
16 enterprises, or activities not including use of a sanctuary or related  
17 to kindergarten, primary, or secondary educational purposes or for  
18 institutions of higher education. For fire protection district charges  
19 authorized for six or fewer years, the aggregate amount of such  
20 ((benefit)) fire protection district charges in any one year shall not  
21 exceed an amount equal to sixty percent of the operating budget for the  
22 year in which the ((benefit)) fire protection district charge is to be  
23 collected(~~(:—PROVIDED, That)~~). However, it shall be the duty of the  
24 county legislative authority or authorities of the county or counties  
25 in which the fire protection district is located to make any necessary  
26 adjustments to assure compliance with such limitation and to  
27 immediately notify the board of fire commissioners of any changes  
28 thereof.

29 A ((benefit)) fire protection district charge imposed shall be  
30 reasonably proportioned to the measurable benefits to property  
31 resulting from the services afforded by the district. It is acceptable  
32 to apportion the ((benefit)) fire protection district charge to the  
33 values of the properties as found by the county assessor or assessors  
34 modified generally in the proportion that fire insurance rates are  
35 reduced or entitled to be reduced as the result of providing the  
36 services. Any other method that reasonably apportions the ((benefit))  
37 fire protection district charges to the actual benefits resulting from  
38 the degree of protection, which may include but is not limited to the  
39 distance from regularly maintained fire protection equipment, the level

1 of fire prevention services provided to the properties, or the need of  
2 the properties for specialized services, may be specified in the  
3 resolution and shall be subject to contest on the ground of  
4 unreasonable or capricious action or action in excess of the measurable  
5 benefits to the property resulting from services afforded by the  
6 district. The board of fire commissioners may determine that certain  
7 properties or types or classes of properties are not receiving  
8 measurable benefits based on criteria they establish by resolution. A  
9 ~~((benefit))~~ fire protection district charge authorized by this chapter  
10 shall not be applicable to ~~((the))~~ property that is subject to a  
11 contract for services with a fire protection district or to personal  
12 property or improvements to real property of any individual,  
13 corporation, partnership, firm, organization, or association  
14 maintaining a fire department and whose fire protection and training  
15 system has been accepted by a fire insurance underwriter maintaining a  
16 fire protection engineering and inspection service authorized by the  
17 state insurance commissioner to do business in this state~~((, but such~~  
18 ~~property may be protected by the fire protection district under a~~  
19 ~~contractual agreement))~~. For the purposes of this chapter, the term  
20 "charge" means a fire protection district charge as authorized in this  
21 section.

22 **Sec. 3.** RCW 52.18.020 and 1990 c 294 s 2 are each amended to read  
23 as follows:

24 The term "personal property" for the purposes of this chapter shall  
25 include every form of tangible personal property, including but not  
26 limited to, all goods, chattels, stock in trade, estates, or crops:  
27 PROVIDED, That all personal property not assessed and subjected to ad  
28 valorem taxation under Title 84 RCW, all property under contract or for  
29 which the district is receiving payment for as authorized by RCW  
30 52.30.020 and all property subject to the provisions of chapter 54.28  
31 RCW, or all property that is subject to a contract for services with a  
32 fire protection district, shall be exempt from the ~~((benefit))~~ fire  
33 protection district charge imposed under this chapter~~((:—PROVIDED~~  
34 ~~FURTHER, That))~~. However, the term "personal property" shall not  
35 include any personal property used for farming, field crops, farm  
36 equipment, or livestock~~((:—AND PROVIDED FURTHER, That))~~. Further, the  
37 term "improvements to real property" shall not include permanent  
38 growing crops, field improvements installed for the purpose of aiding

1 the growth of permanent crops, or other field improvements normally not  
2 subject to damage by fire.

3 **Sec. 4.** RCW 52.18.030 and 1990 c 294 s 3 are each amended to read  
4 as follows:

5 The resolution establishing ((benefit)) fire protection district  
6 charges as specified in RCW 52.18.010 shall specify, by legal  
7 geographical areas or other specific designations, the charge to apply  
8 to each property by location, type, or other designation, or other  
9 information that is necessary to the proper computation of the  
10 ((benefit)) fire protection district charge to be charged to each  
11 property owner subject to the resolution. The county assessor of each  
12 county in which the district is located shall determine and identify  
13 the personal properties and improvements to real property which are  
14 subject to a ((benefit)) fire protection district charge in each fire  
15 protection district and shall furnish and deliver to the county  
16 treasurer of that county a listing of the properties with information  
17 describing the location, legal description, and address of the person  
18 to whom the statement of ((benefit)) fire protection district charges  
19 is to be mailed, the name of the owner, and the value of the property  
20 and improvements, together with the ((benefit)) fire protection  
21 district charge to apply to each. These ((benefit)) fire protection  
22 district charges shall be certified to the county treasurer for  
23 collection in the same manner that is used for the collection of fire  
24 protection charges for forest lands protected by the department of  
25 natural resources under RCW 76.04.610 and the same penalties and  
26 provisions for collection shall apply.

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

29 Each fire protection district shall contract, prior to the  
30 imposition of a ((benefit)) fire protection district charge, for the  
31 administration and collection of the ((benefit)) fire protection  
32 district charge by each county treasurer, who shall deduct a percent,  
33 as provided by contract to reimburse the county for expenses incurred  
34 by the county assessor and county treasurer in the administration of  
35 the resolution and this chapter. The county treasurer shall make  
36 distributions ((each year)) at least quarterly, as the charges are  
37 collected, in the amount of the ((benefit)) fire protection district

1 charges imposed on behalf of each district, less the deduction provided  
2 for in the contract.

3 **Sec. 6.** RCW 52.18.050 and 1990 c 294 s 5 are each amended to read  
4 as follows:

5 (1) Any ((benefit)) fire protection district charge authorized by  
6 this chapter shall not be effective unless a proposition to impose the  
7 ((benefit)) fire protection district charge is approved by a sixty  
8 percent majority of the voters of the district voting at a general  
9 election or at a special election called by the district for that  
10 purpose, held within the fire protection district. An election held  
11 pursuant to this section shall be held not more than twelve months  
12 prior to the date on which the first such charge is to be assessed(~~(+~~  
13 ~~PROVIDED, That~~)). However, a ((benefit)) fire protection district  
14 charge approved at an election shall not remain in effect for a period  
15 of more than six years nor more than the number of years authorized by  
16 the voters if fewer than six years unless subsequently reapproved by  
17 the voters. Further, a district in which an existing fire protection  
18 district charge is in effect may submit a proposition to make the  
19 charge permanent, subject to revocation as provided in section 7 of  
20 this act and elimination of the property tax levy authority as provided  
21 in RCW 52.18.065.

22 (2) The ballot for a proposition requesting authorization to impose  
23 the charge for six or fewer years shall be submitted so as to enable  
24 the voters favoring the authorization of a fire protection district  
25 ((benefit)) charge to vote "Yes" and those opposed thereto to vote  
26 "No," and the ballot shall be:

27 "Shall . . . . . county fire protection district No. . . . .  
28 be authorized to impose ((benefit)) fire protection district  
29 charges each year for . . . . (insert number of years not to  
30 exceed six) years, not to exceed an amount equal to sixty  
31 percent of its operating budget, and be prohibited from  
32 imposing an additional property tax under RCW 52.16.160?

33 YES NO  
34 | | "

35 (3) The ballot submitting a proposition to authorize the charge  
36 permanently shall be submitted so as to enable the voters favoring the

1 authorization of a fire protection district charge to vote "Yes" and  
2 those opposed thereto to vote "No" and the ballot shall be:

3 "Shall . . . . . county fire protection district No. . . . be  
4 authorized to impose charges permanently subject to revocation  
5 or termination, and be prohibited from imposing property taxes  
6 under RCW 52.16.080, 52.16.130, 52.16.140, 52.16.160, and  
7 84.52.069?

8	<u>YES</u>	<u>NO</u>
9	<u>  </u>	<u>  </u>

10 (4) The total annual charges imposed by a district receiving  
11 authorization to impose a permanent fire protection district charge  
12 under subsection (3) of this section shall not exceed an amount derived  
13 by multiplying the total assessed valuation of the real property within  
14 the district by the rate of three dollars and thirty cents per one  
15 thousand dollars of assessed valuation.

16 NEW SECTION. Sec. 7. A new section is added to chapter 52.18 RCW  
17 to read as follows:

18 (1) The board of fire commissioners of a district authorized to  
19 impose a fire protection district charge permanently under RCW  
20 52.18.050(3) may decide to terminate the permanent charge if the  
21 decision is made at least twelve months prior to the date on which the  
22 charges will terminate.

23 (2) In the event the board is presented with a petition containing  
24 verified signatures of ten percent or more of the registered voters of  
25 the district calling for revocation of the district's authority to  
26 impose a fire protection district charge, the board shall submit a  
27 resolution to the county legislative authority or authorities of the  
28 county or counties in which the district is located requesting that an  
29 election be held. Upon receipt of the resolution, the legislative  
30 authority or authorities of the county or counties shall call a special  
31 election to be held within the fire protection district at which the  
32 following proposition shall be submitted to the voters substantially as  
33 follows:

34 "Shall . . . . . county fire protection district No. . . . be  
35 required to discontinue the charge authorized under RCW  
36 52.18.050(3) and be authorized to reimpose property taxes

1 authorized under RCW 52.16.080, 52.16.130, 52.16.140,  
2 52.16.160, and 84.52.069?

3 YES NO  
4 1 1 "

5 If the fire protection district is located in more than a single  
6 county, this proposition shall indicate the name of the district.

7 (3) If the board terminates the permanent fire protection district  
8 charge authorization or the authorization is revoked by a majority  
9 approval at an election held under subsection (2) of this section, the  
10 authority to impose the fire protection district charge shall be  
11 revoked in the next calendar year, and thereafter the board may seek  
12 approval of a fire protection district charge under RCW 52.18.050(2)  
13 and may impose property taxes authorized under RCW 52.16.080,  
14 52.16.130, 52.16.140, 52.16.160, and 84.52.069.

15 **Sec. 8.** RCW 52.18.060 and 1990 c 294 s 6 are each amended to read  
16 as follows:

17 (1) Not less than ten days nor more than six months before the  
18 election at which the proposition to impose the ((benefit)) fire  
19 protection district charge is submitted as provided in this chapter,  
20 the board of fire commissioners of the district shall hold a public  
21 hearing specifically setting forth its proposal to impose ((benefit))  
22 fire protection district charges for the support of its legally  
23 authorized activities which will maintain or improve the services  
24 afforded in the district. A report of the public hearing shall be  
25 filed with the county treasurer of each county in which the property is  
26 located and be available for public inspection.

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

30 All resolutions imposing or changing the ((benefit)) fire  
31 protection district charges shall be filed with the county treasurer or  
32 treasurers of each county in which the property is located, together  
33 with the record of each public hearing, before November 30 immediately  
34 preceding the year in which the ((benefit)) fire protection district  
35 charges are to be collected on behalf of the district.

36 After the ((benefit)) fire protection district charges have been  
37 established, the owners of the property subject to the charge shall be  
38 notified of the amount of the charge.

1       **Sec. 9.** RCW 52.18.065 and 1990 c 294 s 7 are each amended to read  
2 as follows:

3       (1) A fire protection district that imposes a ((benefit)) charge  
4 for a period of six years or less under this chapter shall not impose  
5 all or part of the property tax authorized under RCW 52.16.160.

6       (2) A fire protection district that imposes a permanent charge  
7 under this chapter shall not impose all or part of the property taxes  
8 authorized under RCW 52.16.080, 52.16.130, 52.16.140, 52.16.160, and  
9 84.52.069.

10       **Sec. 10.** RCW 52.18.070 and 1990 c 294 s 8 are each amended to read  
11 as follows:

12       After notice has been given to the property owners of the amount of  
13 the charge, the board of fire commissioners of a fire protection  
14 district imposing a ((benefit)) charge under this chapter shall form a  
15 review board for at least a two-week period and shall, upon complaint  
16 in writing of a party aggrieved owning property in the district, reduce  
17 the charge of a person who, in their opinion, has been charged too  
18 large a sum, to a sum or amount as they believe to be the true, fair,  
19 and just amount.

20       **Sec. 11.** RCW 52.18.080 and 1990 c 294 s 9 are each amended to read  
21 as follows:

22       The Washington fire commissioners association, as soon as  
23 practicable, shall draft a model resolution to impose the fire  
24 protection district ((benefit)) charge authorized by this chapter and  
25 may provide assistance to fire protection districts in the  
26 establishment of a program to develop ((benefit)) fire protection  
27 district charges.

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