
SECOND SUBSTITUTE HOUSE BILL 1345

State of Washington 58th Legislature 2003 Regular Session

By House Committee on Finance (originally sponsored by Representatives Cooper, Haigh, Simpson, Dunshee and Ericksen)

READ FIRST TIME 03/10/03.

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

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

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

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

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

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

16 (4) Timely development of significant projects can best be achieved
17 through enhanced funding options for regional fire protection service
18 agencies, using already existing tax authority to address fire

1 protection emergency service needs and new authority to address
2 critical fire protection projects and emergency services.

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

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

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

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

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

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

29 (6) "Regular property taxes" has the same meaning as in RCW
30 84.04.140.

31 (7)(a) "Personal property" includes every form of tangible personal
32 property including, but not limited to, all goods, chattels, stock in
33 trade, estates, or crops.

34 (b) "Personal property" does not include any personal property used
35 for farming, field crops, farm equipment, or livestock.

36 (8) "Improvements to real property" does not include permanent

1 growing crops, field improvements installed for the purpose of aiding
2 the growth of permanent crops, or other field improvements normally not
3 subject to damage by fire.

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

7 (1) Any two or more adjacent fire protection jurisdictions may
8 create a regional fire protection service authority and convene a
9 regional fire protection service authority planning committee.

10 (2) Each governing body of the fire protection jurisdictions
11 participating in planning under this chapter shall appoint three
12 elected officials to the authority planning committee. Members of the
13 planning committee may receive compensation of seventy dollars per day,
14 or portion thereof, not to exceed seven hundred dollars per year, for
15 attendance at planning committee meetings and for performance of other
16 services in behalf of the authority, and may be reimbursed for travel
17 and incidental expenses at the discretion of their respective governing
18 body.

19 (3) A regional fire protection service authority planning committee
20 may receive state funding, as appropriated by the legislature, or
21 county funding provided by the affected counties for start-up funding
22 to pay for salaries, expenses, overhead, supplies, and similar expenses
23 ordinarily and necessarily incurred. Upon creation of a regional fire
24 protection service authority, the authority shall within one year
25 reimburse the state or county for any sums advanced for these start-up
26 costs from the state or county.

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

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

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

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

7 (a) Land use planning criteria; and

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

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

13 (3) The planning committee shall:

14 (a) Create opportunities for public input in the development of the
15 plan;

16 (b) Adopt a plan proposing the creation of a regional fire
17 protection service authority and recommending design, financing, and
18 development of fire protection and emergency service facilities and
19 operations, including maintenance and preservation of facilities or
20 systems, except that no ambulance service may be recommended unless the
21 regional fire protection service authority determines that the fire
22 protection jurisdictions that are members of the authority are not
23 adequately served by existing private ambulance service in which case
24 the authority may provide for the establishment of a system of
25 ambulance service to be operated by the authority or operated by
26 contract after a call for bids; and

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

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

33 (5) If the ballot measure is not approved, the planning committee
34 may redefine the selected regional fire protection service authority
35 projects, financing plan, and the ballot measure. The fire protection
36 jurisdictions' governing bodies may approve the new plan and ballot
37 measure, and may then submit the revised proposition to the voters at

1 a subsequent election or a special election. If a ballot measure is
2 not approved by the voters by the third vote, the planning committee is
3 dissolved.

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

- 10 (a) Benefit charges under sections 24 through 33 of this act;
- 11 (b) Property taxes under sections 15 through 18 and 20 of this act
12 and RCW 84.09.030, 84.52.010, 84.52.052, and 84.52.069; or
- 13 (c) Both (a) and (b) of this subsection.

14 (2) Taxes and benefit charges may not be imposed unless they are
15 identified in the regional fire protection service authority plan and
16 approved by an affirmative vote of the majority of the voters within
17 the boundaries of the authority voting on a ballot proposition as set
18 forth in section 6 of this act. The voter approval requirement
19 provided in this section is in addition to any other voter approval
20 requirement under law for the levying of property taxes or the
21 imposition of benefit charges. Revenues from these taxes and benefit
22 charges may be used only to implement the plan as set forth in this
23 chapter.

24 NEW SECTION. **Sec. 6. SUBMISSION OF PLAN TO THE VOTERS.** The
25 governing bodies of two or more adjacent fire protection jurisdictions,
26 upon receipt of the regional fire protection service authority plan
27 under section 4 of this act, may certify the plan to the ballot,
28 including identification of the tax options necessary to fund the plan.
29 The governing bodies of the fire protection jurisdictions may draft a
30 ballot title, give notice as required by law for ballot measures, and
31 perform other duties as required to put the plan before the voters of
32 the proposed authority for their approval or rejection as a single
33 ballot measure that both approves formation of the authority and
34 approves the plan. Authorities may negotiate interlocal agreements
35 necessary to implement the plan. The electorate is the voters voting
36 within the boundaries of the proposed regional fire protection service

1 authority. A majority of the total persons voting on the single ballot
2 measure to approve the plan, establish the authority, and approve the
3 taxes is required for approval. The authority must act in accordance
4 with the general election laws of the state. The authority is liable
5 for its proportionate share of the costs when the elections are held
6 under RCW 29.13.010 and 29.13.020.

7 NEW SECTION. **Sec. 7.** CERTIFICATION OF FORMATION. If the voters
8 approve the plan, including creation of a regional fire protection
9 service authority and imposition of taxes, if any, the authority is
10 formed. The appropriate county election officials shall, within
11 fifteen days of the final certification of the election results,
12 publish a notice in a newspaper or newspapers of general circulation in
13 the authority declaring the authority formed. A party challenging the
14 procedure or the formation of a voter-approved authority must file the
15 challenge in writing by serving the prosecuting attorney of each county
16 within, or partially within, the regional fire protection service
17 authority and the attorney general within thirty days after the final
18 certification of the election. Failure to challenge within that time
19 forever bars further challenge of the authority's valid formation.

20 NEW SECTION. **Sec. 8.** BOARD ORGANIZATION AND COMPOSITION. (1) The
21 board shall adopt rules for the conduct of business. The board shall
22 adopt bylaws to govern authority affairs, which may include:
23 (a) The time and place of regular meetings;
24 (b) Rules for calling special meetings;
25 (c) The method of keeping records of proceedings and official acts;
26 (d) Procedures for the safekeeping and disbursement of funds; and
27 (e) Any other provisions the board finds necessary to include.
28 (2) The governing board shall be determined by the plan and consist
29 solely of elected officials.

30 NEW SECTION. **Sec. 9.** BOARD'S POWERS AND DUTIES. (1) The
31 governing board of the authority is responsible for the execution of
32 the voter-approved plan. Participating jurisdictions shall review the
33 plan every ten years. The board shall:
34 (a) Levy and impose taxes as authorized in the plan and approved by
35 authority voters;

1 (b) Enter into agreements with federal, state, local, and regional
2 entities and departments as necessary to accomplish authority purposes
3 and protect the authority's investments;

4 (c) Accept gifts, grants, or other contributions of funds that will
5 support the purposes and programs of the authority;

6 (d) Monitor and audit the progress and execution of fire protection
7 service projects to protect the investment of the public and annually
8 make public its findings;

9 (e) Pay for services and enter into leases and contracts, including
10 professional service contracts;

11 (f) Hire, manage, and terminate employees; and

12 (g) Exercise other powers and duties as may be reasonable to carry
13 out the purposes of the authority.

14 (2) An authority may acquire, hold, or dispose of real property.

15 (3) An authority may exercise the powers of eminent domain.

16 (4) An authority may enforce fire codes as provided under chapter
17 19.27 RCW.

18 NEW SECTION. **Sec. 10.** TRANSFER OF RESPONSIBILITIES. (1) All
19 powers, duties, and functions of a participating fire protection
20 jurisdiction pertaining to providing fire protection services may be
21 transferred, by resolution, to the regional fire protection service
22 authority.

23 (2)(a) All reports, documents, surveys, books, records, files,
24 papers, or written material in the possession of the participating fire
25 protection jurisdiction pertaining to the powers, functions, and duties
26 transferred shall be delivered to the custody of the regional fire
27 protection service authority. All real property and personal property
28 including cabinets, furniture, office equipment, motor vehicles, and
29 other tangible property employed by the participating fire protection
30 jurisdiction in carrying out the powers, functions, and duties
31 transferred shall be made available to the regional fire protection
32 service authority. All funds, credits, or other assets held in
33 connection with the powers, functions, and duties transferred shall be
34 assigned to the regional fire protection service authority.

35 (b) Any appropriations made to the participating fire protection
36 jurisdiction for carrying out the powers, functions, and duties

1 transferred shall, on the effective date of the resolution, be
2 transferred and credited to the regional fire protection service
3 authority.

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

10 (3) All rules and all pending business before the participating
11 fire protection jurisdiction pertaining to the powers, functions, and
12 duties transferred shall be continued and acted upon by the regional
13 fire protection service authority. All existing contracts and
14 obligations shall remain in full force and shall be performed by the
15 regional fire protection service authority.

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

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

23 (6) Nothing contained in this section may be construed to alter any
24 existing collective bargaining unit or the provisions of any existing
25 collective bargaining agreement until the agreement has expired or
26 until the bargaining unit has been modified as provided by law. RCW
27 35.13.215 through 35.13.235 apply to the transfer of employees under
28 this section.

29 NEW SECTION. **Sec. 11. WITHDRAWAL.** (1) As provided in this
30 section, a regional fire protection service authority may withdraw
31 areas from its boundaries.

32 (2) The withdrawal of an area is authorized upon: (a) Adoption of
33 a resolution by the board requesting the withdrawal and finding that,
34 in the opinion of the board, inclusion of this area within the regional
35 fire protection service authority will result in a reduction of the
36 district's tax levy rate under the provisions of RCW 84.52.010; or (b)
37 adoption of a resolution by the city or town council approving the

1 withdrawal, if the area is located within the city or town, or adoption
2 of a resolution by the fire district or authorities of the fire
3 district within which the area is located approving the withdrawal, if
4 the area is located outside of a city or town. A withdrawal is
5 effective at the end of the day on the thirty-first day of December in
6 the year in which the resolutions under (b) of this subsection are
7 adopted, but for purposes of establishing boundaries for property tax
8 purposes, the boundaries shall be established immediately upon the
9 adoption of the second resolution.

10 (3)(a) The authority of an area to be withdrawn from a regional
11 fire protection service authority as provided under this section is in
12 addition to, and not subject to, section 10(6) of this act.

13 (b) The withdrawal of an area from the boundaries of a regional
14 fire protection service authority does not exempt any property therein
15 from taxation for the purpose of paying the costs of redeeming any
16 indebtedness of the fire protection district existing at the time of
17 withdrawal.

18 NEW SECTION. **Sec. 12.** DISSOLUTION--ELECTION. Any fire protection
19 district within the authority may be dissolved by a majority vote of
20 the registered electors of the district at an election conducted by the
21 election officials of the county or counties in which the district is
22 located in accordance with the general election laws of the state. The
23 proceedings for dissolution may be initiated by the adoption of a
24 resolution by the board. The dissolution of the district shall not
25 cancel outstanding obligations of the district or of a local
26 improvement district within the district, and the county legislative
27 authority or authorities of the county or counties in which the
28 district was located may make annual levies against the lands within
29 the district until the obligations of the districts are paid. All
30 powers, duties, and functions of a dissolved fire protection
31 jurisdiction within the authority boundaries, pertaining to providing
32 fire protection services may be transferred, by resolution, to the
33 regional fire protection service authority.

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

36 Water-sewer, park and recreation, metropolitan park, county rural

1 library, cemetery, flood control, mosquito control, diking and
2 drainage, irrigation or reclamation, weed, health, or fire protection
3 districts, and any air pollution control authority or regional fire
4 protection service authority, hereinafter referred to as "special
5 districts," which are located wholly or in part within a county with a
6 population of two hundred ten thousand or more may be disincorporated
7 when the district has not actively carried out any of the special
8 purposes or functions for which it was formed within the preceding
9 consecutive five-year period.

10 NEW SECTION. Sec. 14. DEBT AND BONDING. Unless contrary to this
11 section, chapter 39.42 RCW applies to debt and bonding under this
12 section. The authority may borrow money, but may not issue any debt of
13 its own for more than ten years' duration. An authority may issue
14 notes or other evidences of indebtedness with a maturity of not more
15 than twenty years. An authority may, when authorized by the plan,
16 enter into agreements with the state to pledge taxes or other revenues
17 of the authority for the purpose of paying in part or whole principal
18 and interest on bonds issued by the authority. The contracts pledging
19 revenues and taxes are binding for the term of the agreement, but not
20 to exceed twenty-five years, and no tax pledged by an agreement may be
21 eliminated or modified if it would impair the pledge of the agreement.

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

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

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

35 (c) An ad valorem tax on all taxable property located within the
36 authority not to exceed fifty cents per thousand dollars of assessed

1 value if the authority has at least one full-time, paid employee, or
2 contracts with another municipal corporation for the services of at
3 least one full-time, paid employee. This levy may be made only if it
4 will not affect dollar rates which other taxing districts may lawfully
5 claim nor cause the combined levies to exceed the constitutional or
6 statutory limitations or both.

7 (2) Levies in excess of the amounts provided in subsection (1) of
8 this section or in excess of the aggregate dollar rate limitations or
9 both may be made for any authority purpose when so authorized at a
10 special election under RCW 84.52.052. Any such tax when levied must be
11 certified to the proper county officials for the collection of the tax
12 as for other general taxes. The taxes when collected shall be placed
13 in the appropriate authority fund or funds as provided by law, and must
14 be paid out on warrants of the auditor of the county in which all, or
15 the largest portion of, the authority is located, upon authorization of
16 the governing board of the authority.

17 (3) Authorities are additionally authorized to incur general
18 indebtedness and to issue general obligation bonds for capital purposes
19 as provided in section 14 of this act. Authorities may provide for the
20 retirement of general indebtedness by excess property tax levies, when
21 the voters of the authority have approved a proposition authorizing
22 such indebtedness and levies by an affirmative vote of three-fifths of
23 those voting on the proposition at such an election, at which election
24 the total number of persons voting shall constitute not less than forty
25 percent of the voters in the authority who voted at the last preceding
26 state general election. Elections must be held as provided in RCW
27 39.36.050. The maximum term of any bonds issued under the authority of
28 this section may not exceed ten years and must be issued and sold in
29 accordance with chapter 39.46 RCW.

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

32 NEW SECTION. **Sec. 16.** At the time of making general tax levies in
33 each year, the county legislative authority or authorities of the
34 county or counties in which a regional fire protection service
35 authority is located shall make the required levies for authority
36 purposes against the real and personal property in the authority in
37 accordance with the equalized valuations of the property for general

1 tax purposes and as a part of the general taxes. The tax levies are
2 part of the general tax roll and must be collected as a part of the
3 general taxes against the property in the authority.

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

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

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

11 (3) If the lands are partly improved and partly unimproved, they
12 are subject both to authority levies and to forest protection
13 assessments. However, upon request, accompanied by appropriate legal
14 descriptions, the county assessor shall segregate any unimproved
15 portions which each consist of twenty or more acres, and thereafter the
16 unimproved portion or portions are subject only to forest protection
17 assessments.

18 NEW SECTION. **Sec. 18.** It is the duty of the county treasurer of
19 the county in which the regional fire protection service authority
20 created under this chapter is located to collect taxes authorized and
21 levied under this chapter. However, when a regional fire protection
22 service authority is located in more than one county, the county
23 treasurer of each county in which the authority is located shall
24 collect the regional fire protection service authority's taxes that are
25 imposed on property located within the county and transfer these funds
26 to the treasurer of the county in which the majority of the authority
27 lies.

28 **Sec. 19.** RCW 84.09.030 and 1996 c 230 s 1613 are each amended to
29 read as follows:

30 Except as follows, the boundaries of counties, cities and all other
31 taxing districts, for purposes of property taxation and the levy of
32 property taxes, shall be the established official boundaries of such
33 districts existing on the first day of March of the year in which the
34 property tax levy is made.

1 The official boundaries of a newly incorporated taxing district
2 shall be established at a different date in the year in which the
3 incorporation occurred as follows:

4 (1) Boundaries for a newly incorporated city shall be established
5 on the last day of March of the year in which the initial property tax
6 levy is made, and the boundaries of a road district, library district,
7 or fire protection district or districts, that include any portion of
8 the area that was incorporated within its boundaries shall be altered
9 as of this date to exclude this area, if the budget for the newly
10 incorporated city is filed pursuant to RCW 84.52.020 and the levy
11 request of the newly incorporated city is made pursuant to RCW
12 84.52.070. Whenever a proposed city incorporation is on the March
13 special election ballot, the county auditor shall submit the legal
14 description of the proposed city to the department of revenue on or
15 before the first day of March;

16 (2) Boundaries for a newly incorporated port district or regional
17 fire protection service authority shall be established on the first day
18 of October if the boundaries of the newly incorporated port district or
19 regional fire protection service authority are coterminous with the
20 boundaries of another taxing district or districts, as they existed on
21 the first day of March of that year;

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

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

31 The boundaries of a taxing district shall be established on the
32 first day of June if territory has been added to, or removed from, the
33 taxing district after the first day of March of that year with
34 boundaries coterminous with the boundaries of another taxing district
35 as they existed on the first day of March of that year. However, the
36 boundaries of a road district, library district, or fire protection
37 district or districts, that include any portion of the area that was
38 annexed to a city or town within its boundaries shall be altered as of

1 this date to exclude this area. In any case where any instrument
2 setting forth the official boundaries of any newly established taxing
3 district, or setting forth any change in such boundaries, is required
4 by law to be filed in the office of the county auditor or other county
5 official, said instrument shall be filed in triplicate. The officer
6 with whom such instrument is filed shall transmit two copies to the
7 county assessor.

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

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

13 (1) If a fire protection district is a participating fire
14 protection jurisdiction in a regional fire protection service
15 authority, the regular property tax levies of the fire protection
16 district are limited as follows:

17 (a) The regular levy of the district under RCW 52.16.130 shall not
18 exceed fifty cents per thousand dollars of assessed value of taxable
19 property in the district less the amount of any levy imposed by the
20 authority under section 15(1)(a) of this act;

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

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

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

35 (3) If a port district is a participating fire protection
36 jurisdiction in a regional fire protection service authority, the
37 regular levy of the port district under RCW 53.36.020 shall not exceed

1 forty-five cents per thousand dollars of assessed value of taxable
2 property in the district less the aggregate rates of any regular levies
3 imposed by the authority under section 15(1) of this act.

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

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

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

11 **Sec. 21.** RCW 84.52.010 and 2002 c 248 s 15 and 2002 c 88 s 7 are
12 each reenacted and amended to read as follows:

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

15 The rate percent of all taxes for state and county purposes, and
16 purposes of taxing districts coextensive with the county, shall be
17 determined, calculated and fixed by the county assessors of the
18 respective counties, within the limitations provided by law, upon the
19 assessed valuation of the property of the county, as shown by the
20 completed tax rolls of the county, and the rate percent of all taxes
21 levied for purposes of taxing districts within any county shall be
22 determined, calculated and fixed by the county assessors of the
23 respective counties, within the limitations provided by law, upon the
24 assessed valuation of the property of the taxing districts
25 respectively.

26 When a county assessor finds that the aggregate rate of tax levy on
27 any property, that is subject to the limitations set forth in RCW
28 84.52.043 or 84.52.050, exceeds the limitations provided in either of
29 these sections, the assessor shall recompute and establish a
30 consolidated levy in the following manner:

31 (1) The full certified rates of tax levy for state, county, county
32 road district, and city or town purposes shall be extended on the tax
33 rolls in amounts not exceeding the limitations established by law;
34 however any state levy shall take precedence over all other levies and
35 shall not be reduced for any purpose other than that required by RCW
36 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,
37 84.34.230, the portion of the levy by a metropolitan park district that

1 was protected under RCW 84.52.120, and 84.52.105, the combined rate of
2 regular property tax levies that are subject to the one percent
3 limitation exceeds one percent of the true and fair value of any
4 property, then these levies shall be reduced as follows: (a) The
5 portion of the levy by a metropolitan park district that is protected
6 under RCW 84.52.120 shall be reduced until the combined rate no longer
7 exceeds one percent of the true and fair value of any property or shall
8 be eliminated; (b) if the combined rate of regular property tax levies
9 that are subject to the one percent limitation still exceeds one
10 percent of the true and fair value of any property, then the levies
11 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
12 imposed under RCW 84.52.069 that is in excess of thirty cents per
13 thousand dollars of assessed value, shall be reduced on a pro rata
14 basis until the combined rate no longer exceeds one percent of the true
15 and fair value of any property or shall be eliminated; and (c) if the
16 combined rate of regular property tax levies that are subject to the
17 one percent limitation still exceeds one percent of the true and fair
18 value of any property, then the thirty cents per thousand dollars of
19 assessed value of tax levy imposed under RCW 84.52.069 shall be reduced
20 until the combined rate no longer exceeds one percent of the true and
21 fair value of any property or eliminated.

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

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

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

32 (c) Third, if the consolidated tax levy rate still exceeds these
33 limitations, the certified property tax levy rates of all other junior
34 taxing districts, other than fire protection districts, regional fire
35 protection service authorities, library districts, the first fifty cent
36 per thousand dollars of assessed valuation levies for metropolitan park
37 districts, and the first fifty cent per thousand dollars of assessed

1 valuation levies for public hospital districts, shall be reduced on a
2 pro rata basis or eliminated;

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

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

12 (f) Sixth, if the consolidated tax levy rate still exceeds these
13 limitations, the certified property tax levy rates authorized for
14 regional fire protection service authorities under section 15(1)(a) of
15 this act, fire protection districts under RCW 52.16.130, library
16 districts, metropolitan park districts created before January 1, 2002,
17 under their first fifty cent per thousand dollars of assessed valuation
18 levy, and public hospital districts under their first fifty cent per
19 thousand dollars of assessed valuation levy, shall be reduced on a pro
20 rata basis or eliminated.

21 In determining whether the aggregate rate of tax levy on any
22 property, that is subject to the limitations set forth in RCW
23 84.52.050, exceeds the limitations provided in that section, the
24 assessor shall use the hypothetical state levy, as apportioned to the
25 county under RCW 84.48.080, that was computed under RCW 84.48.080
26 without regard to the reduction under RCW 84.55.012.

27 **Sec. 22.** RCW 84.52.052 and 2002 c 248 s 16 and 2002 c 180 s 1 are
28 each reenacted and amended to read as follows:

29 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW
30 84.52.043 shall not prevent the levy of additional taxes by any taxing
31 district, except school districts and fire protection districts, in
32 which a larger levy is necessary in order to prevent the impairment of
33 the obligation of contracts. As used in this section, the term "taxing
34 district" means any county, metropolitan park district, park and
35 recreation service area, park and recreation district, water-sewer
36 district, solid waste disposal district, public facilities district,
37 flood control zone district, county rail district, service district,

1 public hospital district, road district, rural county library district,
2 island library district, rural partial-county library district,
3 intercounty rural library district, cemetery district, city, town,
4 transportation benefit district, emergency medical service district
5 with a population density of less than one thousand per square mile,
6 cultural arts, stadium, regional fire protection service authority, and
7 convention district, or city transportation authority.

8 Any such taxing district may levy taxes at a rate in excess of the
9 rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or
10 84.55.010 through 84.55.050, when authorized so to do by the voters of
11 such taxing district in the manner set forth in Article VII, section
12 2(a) of the Constitution of this state at a special or general election
13 to be held in the year in which the levy is made.

14 A special election may be called and the time therefor fixed by the
15 county legislative authority, or council, board of commissioners, or
16 other governing body of any such taxing district, by giving notice
17 thereof by publication in the manner provided by law for giving notices
18 of general elections, at which special election the proposition
19 authorizing such excess levy shall be submitted in such form as to
20 enable the voters favoring the proposition to vote "yes" and those
21 opposed thereto to vote "no."

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

24 (1) As used in this section, "taxing district" means a county,
25 emergency medical service district, city or town, public hospital
26 district, urban emergency medical service district, regional fire
27 protection service authority, or fire protection district.

28 (2) A taxing district may impose additional regular property tax
29 levies in an amount equal to fifty cents or less per thousand dollars
30 of the assessed value of property in the taxing district. The tax
31 shall be imposed (a) each year for six consecutive years, (b) each year
32 for ten consecutive years, or (c) permanently. A tax levy under this
33 section must be specifically authorized by a majority of at least
34 three-fifths of the registered voters thereof approving a proposition
35 authorizing the levies submitted at a general or special election, at
36 which election the number of persons voting "yes" on the proposition
37 shall constitute three-fifths of a number equal to forty percent of the

1 total number of voters voting in such taxing district at the last
2 preceding general election when the number of registered voters voting
3 on the proposition does not exceed forty percent of the total number of
4 voters voting in such taxing district in the last preceding general
5 election; or by a majority of at least three-fifths of the registered
6 voters thereof voting on the proposition when the number of registered
7 voters voting on the proposition exceeds forty percent of the total
8 number of voters voting in such taxing district in the last preceding
9 general election. Ballot propositions shall conform with RCW
10 29.30.111. A taxing district shall not submit to the voters at the
11 same election multiple propositions to impose a levy under this
12 section.

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

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

37 The referendum procedure provided in this subsection shall be
38 exclusive in all instances for any taxing district imposing the tax

1 under this section and shall supersede the procedures provided under
2 all other statutory or charter provisions for initiative or referendum
3 which might otherwise apply.

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

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

1 a county emergency medical service levy that is limited in duration,
2 shall expire concurrently with the county emergency medical service
3 levy.

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

6 (8) If a ballot proposition approved under subsection (2) of this
7 section did not impose the maximum allowable levy amount authorized for
8 the taxing district under this section, any future increase up to the
9 maximum allowable levy amount must be specifically authorized by the
10 voters in accordance with subsection (2) of this section at a general
11 or special election.

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

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

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

18 (b) "Participating fire protection jurisdiction" means a fire
19 protection district, city, town, Indian tribe, or port district that is
20 represented on the governing board of a regional fire protection
21 service authority.

22 NEW SECTION. Sec. 24. (1) The governing board of a regional fire
23 protection service authority may by resolution, as authorized in the
24 plan and approved by the voters, for authority purposes authorized by
25 law, fix and impose a benefit charge on personal property and
26 improvements to real property which are located within the authority on
27 the date specified and which have received or will receive the benefits
28 provided by the authority, to be paid by the owners of the properties.
29 A benefit charge does not apply to personal property and improvements
30 to real property owned or used by any recognized religious denomination
31 or religious organization as, or including, a sanctuary or for purposes
32 related to the bona fide religious ministries of the denomination or
33 religious organization, including schools and educational facilities
34 used for kindergarten, primary, or secondary educational purposes or
35 for institutions of higher education and all grounds and buildings
36 related thereto. However, a benefit charge does apply to personal
37 property and improvements to real property owned or used by any

1 recognized religious denomination or religious organization for
2 business operations, profit-making enterprises, or activities not
3 including use of a sanctuary or related to kindergarten, primary, or
4 secondary educational purposes or for institutions of higher education.
5 The aggregate amount of these benefit charges in any one year may not
6 exceed an amount equal to sixty percent of the operating budget for the
7 year in which the benefit charge is to be collected. It is the duty of
8 the county legislative authority or authorities of the county or
9 counties in which the regional fire protection service authority is
10 located to make any necessary adjustments to assure compliance with
11 this limitation and to immediately notify the governing board of an
12 authority of any changes thereof.

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

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

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

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

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

32 NEW SECTION. **Sec. 27.** Each regional fire protection service
33 authority shall contract, prior to the imposition of a benefit charge,
34 for the administration and collection of the benefit charge by each
35 county treasurer, who shall deduct a percentage, as provided by

1 contract to reimburse the county for expenses incurred by the county
2 assessor and county treasurer in the administration of the resolution
3 and this chapter. The county treasurer shall make distributions each
4 year, as the charges are collected, in the amount of the benefit
5 charges imposed on behalf of each authority, less the deduction
6 provided for in the contract.

7 NEW SECTION. **Sec. 28.** (1) Notwithstanding any other provision in
8 this chapter to the contrary, any benefit charge authorized by this
9 chapter is not effective unless a proposition to impose the benefit
10 charge is approved by a sixty percent majority of the voters of the
11 regional fire protection service authority voting at a general election
12 or at a special election called by the authority for that purpose, held
13 within the authority. An election held under this section must be held
14 not more than twelve months prior to the date on which the first charge
15 is to be assessed. A benefit charge approved at an election expires in
16 six years or fewer as authorized by the voters, unless subsequently
17 reapproved by the voters.

18 (2) The ballot must be submitted so as to enable the voters
19 favoring the authorization of a regional fire protection service
20 authority benefit charge to vote "Yes" and those opposed to vote "No."
21 The ballot question is as follows:

22 "Shall the regional fire protection service
23 authority composed of (insert the participating fire protection
24 jurisdictions) be authorized to impose benefit
25 charges each year for (insert number of years not to
26 exceed six) years, not to exceed an amount equal to sixty
27 percent of its operating budget, and be prohibited from
28 imposing an additional property tax under RCW . . . (section
29 15(1)(c) of this act)?

30 YES NO
31

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

34 "Shall the regional fire protection service authority
35 composed of (insert the participating fire protection
36 jurisdictions) be authorized to continue

1 voter-authorized benefit charges each year for (insert
2 number of years not to exceed six) years, not to exceed an
3 amount equal to sixty percent of its operating budget, and be
4 prohibited from imposing an additional property tax under RCW
5 . . . (section 15(1)(c) of this act)?

6 YES NO
7

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

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

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

27 (4) After the benefit charges have been established, the owners of
28 the property subject to the charge must be notified of the amount of
29 the charge.

30 NEW SECTION. **Sec. 30.** A regional fire protection service
31 authority that imposes a benefit charge under this chapter shall not
32 impose all or part of the property tax authorized under section
33 15(1)(c) of this act.

34 NEW SECTION. **Sec. 31.** After notice has been given to the property
35 owners of the amount of the charge, the governing board of a regional

1 fire protection service authority imposing a benefit charge under this
2 chapter shall form a review board for at least a two-week period and
3 shall, upon complaint in writing of an aggrieved party owning property
4 in the authority, reduce the charge of a person who, in their opinion,
5 has been charged too large a sum, to a sum or amount as they believe to
6 be the true, fair, and just amount.

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

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

16 (1) A person who meets the income limitation contained in RCW
17 84.36.381(5)(a) and does not meet the income limitation contained in
18 RCW 84.36.381(5)(b) (i) or (ii) is exempt from twenty-five percent of
19 the charge;

20 (2) A person who meets the income limitation contained in RCW
21 84.36.381(5)(b)(i) is exempt from fifty percent of the charge; and

22 (3) A person who meets the income limitation contained in RCW
23 84.36.381(5)(b)(ii) shall be exempt from seventy-five percent of the
24 charge.

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

27 Whenever a regional fire protection service authority or the
28 legislative authority of any city or town determines that the fire
29 protection jurisdictions that are members of the authority or the city
30 or town or a substantial portion of the city or town is not adequately
31 served by existing private ambulance service, the governing board of
32 the authority may by resolution, or the legislative authority of the
33 city or town may by appropriate legislation, provide for the
34 establishment of a system of ambulance service to be operated by the

1 authority as a public utility of the city or town, or operated by
2 contract after a call for bids.

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

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

8 NEW SECTION. Sec. 37. SEVERABILITY. If any provision of this act
9 or its application to any person or circumstance is held invalid, the
10 remainder of the act or the application of the provision to other
11 persons or circumstances is not affected.

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