
Local Government Committee

HB 1811

Brief Description: Concerning fire benefit charges imposed by cities and towns.

Sponsors: Representative Sells.

Brief Summary of Bill

- Allows cities that are not part of a fire protection district or regional fire protection service authority to impose fire benefit charges upon voter approval.

Hearing Date: 1/25/22

Staff: Elizabeth Allison (786-7129).

Background:

A fire protection district (FPD) is a special purpose district established to provide fire prevention, fire suppression, and emergency medical services, and for the protection of life and property within the district boundaries. The affairs of the district are managed by a board of elected fire commissioners (FC Board). A FPD is authorized to levy a property tax on all taxable property within the FPD.

A regional fire protection service authority (RFA) is a special purpose district whose boundaries are coextensive with two or more fire protection jurisdictions, including a FPD or city fire department. An RFA is established to conduct fire protection services at a regional level and is governed by a board of elected officials charged with executing the RFA's service plan. The service plan provides for the design, financing, and development of fire protection services. To carry out its purposes, an RFA is authorized to levy a property tax on all taxable property with the RFA.

This analysis was prepared by non-partisan legislative staff for the use of legislative members in their deliberations. This analysis is not part of the legislation nor does it constitute a statement of legislative intent.

After a resolution and upon voter approval, the FC Board of a FPD and the governing board of an RFA may impose a benefit charge on personal property and improvements on real property that is located within the district or RFA, with various exceptions. The benefit charge is paid by the owners of the properties and must be reasonably proportioned to the measurable benefits to property resulting from the services afforded by the FPD or RFA. If a FPD or RFA imposes a benefit charge, the FPD or RFA may not impose all or part of the property tax the district the RFA is authorized to impose.

Cities are authorized to impose a property tax on property within their boundaries. A city that has annexed since 2006 or is conducting annexations of all or a part of a district is authorized to, upon voter approval, impose a benefit charge on personal property and improvements on real property that are located within a city or town, to be paid by the owners of the property, with various exceptions. The benefit charge must be reasonably proportioned to the measurable benefits to property resulting from the enhancement of services afforded by the local fire departments.

Summary of Bill:

A city or town that is not part of a FPD or RFA may by resolution impose a benefit charge on personal property and improvements to real property within the city or town to be paid by owners of the property. The benefit charge must be reasonably proportioned to the measurable benefits to property resulting from the services afforded by the local fire department.

The resolution establishing benefit charges must specify the charge to apply to each property by location, type, or other designation. The county assessor must determine and identify the personal property and improvements to personal property which are subject to the benefit charge in each city or town. Before imposing a benefit charge, each city and town must contract for the administration and collection of the benefit charge by each county treasurer.

A benefit charge must be approved by proposition by 60 percent of the voters of the city or town voting at a general or special election. The city or town must hold a public hearing setting forth the proposal for benefit charges before the election at which the the proposition is submitted. Property owners must be notified of the property subject to the benefit charge. The city or town imposing the charge must form a review board to evaluate and reduce charges on an individual basis.

The amount of a benefit charge is limited to a percentage of the fire department's operating budget, not to exceed 60 percent, which is specified in the ballot measure put before the voters. A benefit charge may not remain in effect for a period of greater than six years, or more than the number of years authorized by the voters, if fewer than six years, unless subsequently reapproved by the voters.

Appropriation: None.

Fiscal Note: Available.

Effective Date: The bill takes effect 90 days after adjournment of the session in which the bill is passed.