

**RCW 52.04.181 Final report—Fees assessed for fire protection—Findings—Annexation of parcels by local fire districts—Authority—Procedure.** (1) On September 13, 2017, the joint legislative audit and review committee distributed the 17-06 final report: Fees assessed for forest fire protection. The report identified more than twenty thousand parcels of land that do not pay the forest fire protection assessment or a local fire district levy but are likely still protected by the department of natural resources or a local fire district.

The legislature finds that fire protection services at the state and local level are vital to the preservation of public and personal property throughout the state. The legislature further finds that fire protection resources are very limited in carrying out the substantial duties that fire protection services are asked to perform. Therefore, properties that benefit from fire protection should be required to contribute to the operation and maintenance of such essential services.

(2) (a) A local fire district may propose to annex any parcel or parcels having all boundaries of the property wholly within the external boundary of the requesting local fire district if such parcel or parcels are not presently being assessed a local fire district levy.

(b) Prior to annexing a parcel or parcels under this section the local fire district must:

(i) Verify with the county assessor that the parcel or parcels have all boundaries of the property wholly within the external boundary of the requesting local fire district and are not presently assessed a local fire district levy;

(ii) Notify the owner of record of each parcel in writing no less than sixty days prior to conducting a public hearing that the local fire district is seeking to annex the parcel; and

(iii) Hold at least one public hearing on the proposed annexation.

(3) Following the hearing, the local fire district must determine by resolution whether any parcel will be annexed. After adoption of the resolution, the local fire district must send a copy to the county legislative authority, the county assessor, and the owner of record of any parcel proposed to be annexed. The resolution must include a list of all parcels proposed to be annexed.

(4) Within thirty days of notification of the resolution, the owner of record of a parcel proposed to be annexed may appeal the proposed annexation to the county legislative authority. Issues raised under appeal may include compliance with the process established under this section, whether the parcel is presently being assessed a local fire district levy, whether the levied amount is consistent with local fire district levy amounts, whether the local fire district actually has the resources to provide the parcel or parcels with timely service. The county legislative authority may address multiple appeals at the same hearing. The decision of the county legislative authority or its designee is not appealable.

(5) If the proposed annexation is upheld or no appeal is made within thirty days of notification of the resolution, the county legislative authority must approve the proposed annexation of any parcel or parcels of land submitted under subsection (3) of this section into the local fire district. The order must include a

description of the property to be annexed and the effective date of the annexation. The order is not subject to referendum.

(6) A notice of intention must be filed with the boundary review board created under RCW 36.93.030. However, the jurisdiction of the board may not be invoked as described in RCW 36.93.100 for annexations under this section.

(7) Any local fire district levy to be imposed on a parcel annexed in accordance with this section may not be assessed until the next tax assessment cycle following the annexation.

(8) Annexations of a parcel or parcels of land under this section must be initiated by January 1, 2021.

(9) For the purposes of this section, "local fire district" means a fire district, regional fire protection service authority, city, or town.

(10) The annexation process established under this section is not exclusive and does not limit annexation through other statutory authorities. [2019 c 178 § 1.]