

**RCW 52.26.180 Benefit charges—Exemptions—Annual review—**

**Definitions.** (1) The governing board of a regional fire protection service authority may by resolution, as authorized in the plan and approved by the voters, for authority purposes authorized by law, fix and impose a benefit charge on personal property and improvements to real property which are located within the authority on the date specified and which have received or will receive the benefits provided by the authority, to be paid by the owners of the properties.

(2) A benefit charge does not apply to:

(a) Personal property and improvements to real property owned or used by any recognized religious denomination or religious organization as, or including, a sanctuary or for purposes related to the bona fide religious ministries of the denomination or religious organization, including schools and educational facilities used for kindergarten, primary, or secondary educational purposes or for institutions of higher education and all grounds and buildings related thereto. However, a benefit charge does apply to personal property and improvements to real property owned or used by any recognized religious denomination or religious organization for business operations, profit-making enterprises, or activities not including use of a sanctuary or related to kindergarten, primary, or secondary educational purposes or for institutions of higher education;

(b) Property of housing authorities that is exempt from property taxes under RCW 35.82.210;

(c) Property of nonprofit entities providing rental housing for very low-income households or providing space for the placement of a mobile home for a very low-income household that is exempt from property taxes under RCW 84.36.560;

(d) Property of nonprofit homes for the aging that is exempt from property taxes under RCW 84.36.041;

(e) Property of nonprofit organizations, corporations, or associations providing housing for eligible persons with developmental disabilities that is exempt from property taxes under RCW 84.36.042;

(f) Property of nonprofit organizations providing emergency or transitional housing for low-income homeless persons or victims of domestic violence who are homeless for personal safety reasons that is exempt from property taxes under RCW 84.36.043;

(g) Property of the state housing finance commission that is exempt from property taxes under RCW 84.36.135; and

(h) Property of nonprofit corporations operating sheltered workshops for persons with disabilities that is exempt from property taxes under RCW 84.36.350.

(3) A limited benefit charge may apply to property or improvements owned by a Christmas tree grower as defined in RCW 15.13.250(4) so long as the property or improvement is located on land that has been approved as farm and agricultural land with standing crops under chapter 84.34 RCW. For such property or improvement, a benefit charge may not exceed the reduction in property tax that results from the imposition of a benefit charge, as required under RCW 52.26.240.

(4) The aggregate amount of these benefit charges in any one year may not exceed an amount equal to sixty percent of the operating budget for the year in which the benefit charge is to be collected. It is the duty of the county legislative authority or authorities of the county or counties in which the regional fire protection service authority is located to make any necessary adjustments to assure

compliance with this limitation and to immediately notify the governing board of an authority of any changes thereof.

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

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

(7) (a) At the annual review of the fire benefit charge mandated by RCW 52.26.230(2), if a fire service agency has identified:

(i) A tax-exempt property under subsection (2)(b) of this section as having a substantial increase in requested emergency services over the previous year; or

(ii) A new tax-exempt property that is similar in size, population, and geographic location as another such tax-exempt property as having an increase in requested emergency services; then the tax-exempt property and the fire service agency must work together, in good faith, to address the problem by implementing community risk reduction efforts. The community risk reduction plan may include but is not limited to wellness programs and community action plans.

(b) At the subsequent annual review, if the heightened service requirements have not been reasonably addressed by the joint mitigation efforts, and the tax-exempt property owner has not acted in good faith:

(i) The property is subject to assessment of the fire benefit charge in the subsequent year, subject to approval by the governing board of the authority as outlined in RCW 52.26.230(2); or

(ii) The respective tax-exempt property shall pay the fire service agency a fire protection charge payment in lieu of a benefit

charge. The fire protection charge shall be an amount equivalent to the benefit rates for similarly situated properties for that year.

(c) All tax-exempt properties identified under subsection (2)(b) of this section and all local fire service agencies are encouraged to work collaboratively to develop and implement programs to address proper usage of fire service resources for residents of the housing properties.

(8) For the purposes of this section and RCW 52.26.190 through 52.26.270, the following definitions apply:

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

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

(b) "Improvements to real property" does not include permanent growing crops, field improvements installed for the purpose of aiding the growth of permanent crops, or other field improvements normally not subject to damage by fire. [2017 c 196 § 6; 2004 c 129 § 24.]

**Application—2017 c 196 §§ 5 and 6:** See note following RCW 52.18.010.

**Effective date—2017 c 196 §§ 1-9, 11, 13, and 14:** See note following RCW 52.26.220.