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**SUBSTITUTE SENATE BILL 6285**

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**State of Washington**

**55th Legislature**

**1998 Regular Session**

**By** Senate Committee on Government Operations (originally sponsored by Senators Goings, McCaslin, Haugen, Winsley, Patterson and Rasmussen)

Read first time 02/03/98. Referred to Committee on .

1 AN ACT Relating to benefit charges imposed by fire protection  
2 districts; and amending RCW 52.18.010, 52.18.050, and 84.55.092.

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

4 **Sec. 1.** RCW 52.18.010 and 1990 c 294 s 1 are each amended to read  
5 as follows:

6 The board of fire commissioners of a fire protection district may  
7 by resolution, for fire protection district purposes authorized by law,  
8 fix and impose a benefit charge on personal property and improvements  
9 to real property which are located within the fire protection district  
10 on the date specified and which have or will receive the benefits  
11 provided by the fire protection district, to be paid by the owners of  
12 the properties: PROVIDED, That a benefit charge shall not apply to  
13 personal property and improvements to real property owned or used by  
14 any recognized religious denomination or religious organization as, or  
15 including, a sanctuary or for purposes related to the bona fide  
16 religious ministries of the denomination or religious organization,  
17 including schools and educational facilities used for kindergarten,  
18 primary, or secondary educational purposes or for institutions of  
19 higher education and all grounds and buildings related thereto, but not

1 including personal property and improvements to real property owned or  
2 used by any recognized religious denomination or religious organization  
3 for business operations, profit-making enterprises, or activities not  
4 including use of a sanctuary or related to kindergarten, primary, or  
5 secondary educational purposes or for institutions of higher education.  
6 The aggregate amount of such benefit charges in any one year shall not  
7 exceed an amount equal to sixty percent of the operating budget for the  
8 year in which the benefit charge is to be collected: PROVIDED, That it  
9 shall be the duty of the county legislative authority or authorities of  
10 the county or counties in which the fire protection district is located  
11 to make any necessary adjustments to assure compliance with such  
12 limitation and to immediately notify the board of fire commissioners of  
13 any changes thereof.

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

1 protected by the fire protection district under a contractual  
2 agreement.

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

7 **Sec. 2.** RCW 52.18.050 and 1990 c 294 s 5 are each amended to read  
8 as follows:

9 (1) Any benefit charge authorized by this chapter shall not be  
10 effective unless a proposition to impose the benefit charge is approved  
11 by a sixty percent majority of the voters of the district voting at a  
12 general election or at a special election called by the district for  
13 that purpose, held within the fire protection district. An election  
14 held pursuant to this section shall be held not more than twelve months  
15 prior to the date on which the first such charge is to be assessed:  
16 PROVIDED, That a benefit charge approved at an election shall not  
17 remain in effect for a period of more than six years nor more than the  
18 number of years authorized by the voters if fewer than six years unless  
19 subsequently reapproved by the voters.

20 (2) The ballot shall be submitted so as to enable the voters  
21 favoring the authorization of a fire protection district benefit charge  
22 to vote "Yes" and those opposed thereto to vote "No," and the ballot  
23 shall be:

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

30 YES NO  
31 1 1 "

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

34 "Shall . . . . . county fire protection district No. . . . .  
35 be authorized to continue voter-authorized benefit charges each  
36 year for . . . . . (insert number of years not to exceed six)  
37 years, not to exceed an amount equal to sixty percent of its

1 operating budget, and be prohibited from imposing an additional  
2 property tax under RCW 52.16.160?

3	<u>YES</u>	<u>NO</u>
4	<u>1</u>	<u>1</u> "

5 **Sec. 3.** RCW 84.55.092 and 1988 c 274 s 4 are each amended to read  
6 as follows:

7 The regular property tax levy for each taxing district other than  
8 the state may be set at the amount which would be allowed otherwise  
9 under this chapter if the regular property tax levy for the district  
10 for taxes due in prior years beginning with 1986 had been set at the  
11 full amount allowed under this chapter including any levy authorized  
12 under RCW 52.16.160 that would have been imposed but for the limitation  
13 in RCW 52.18.065, applicable upon imposition of the benefit charge  
14 under chapter 52.18 RCW.

15 The purpose of this section is to remove the incentive for a taxing  
16 district to maintain its tax levy at the maximum level permitted under  
17 this chapter, and to protect the future levy capacity of a taxing  
18 district that reduces its tax levy below the level that it otherwise  
19 could impose under this chapter, by removing the adverse consequences  
20 to future levy capacities resulting from such levy reductions.

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