
SECOND SUBSTITUTE HOUSE BILL 1368

State of Washington

64th Legislature

2015 Regular Session

By House Finance (originally sponsored by Representatives Reykdal, Stokesbary, Van De Wege, and Springer)

READ FIRST TIME 02/27/15.

1 AN ACT Relating to removing disincentives to the voluntary
2 formation of regional fire protection service authorities by
3 equalizing certain provisions with existing laws governing fire
4 protection districts and by clarifying the formation process;
5 amending RCW 52.26.030, 52.26.220, 52.26.230, 84.52.043, 84.52.043,
6 84.52.125, and 84.55.092; reenacting and amending RCW 52.26.020;
7 adding a new section to chapter 52.26 RCW; creating a new section;
8 providing an effective date; and providing an expiration date.

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

10 **Sec. 1.** RCW 52.26.020 and 2011 c 141 s 1 are each reenacted and
11 amended to read as follows:

12 The definitions in this section apply throughout this chapter
13 unless the context clearly requires otherwise.

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

16 (2) "Elected official" means an elected official of a
17 participating fire protection jurisdiction or a regional fire
18 protection district commissioner created under RCW 52.26.080.

19 (3) "Fire protection jurisdiction" means a fire district,
20 regional fire protection service authority, city, town, port
21 district, municipal airport, or Indian tribe.

1 (4) "Participating fire protection jurisdiction" means a fire
2 protection jurisdiction participating in the formation or operation
3 of a regional fire protection service authority.

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

12 (6) "Regional fire protection service authority plan" or "plan"
13 means a plan to develop and finance a regional fire protection
14 service authority project or projects((7)) including, but not limited
15 to, specific capital projects, fire operations and emergency service
16 operations pursuant to RCW 52.26.040(3)(b), and preservation and
17 maintenance of existing or future facilities.

18 (7) "Regional fire protection service authority planning
19 committee" or "planning committee" means the advisory committee
20 created under RCW 52.26.030 to create and propose to fire protection
21 jurisdictions a regional fire protection service authority plan to
22 design, finance, and develop fire protection and emergency service
23 projects.

24 (8) "Regular property taxes" has the same meaning as in RCW
25 84.04.140.

26 **Sec. 2.** RCW 52.26.030 and 2004 c 129 s 3 are each amended to
27 read as follows:

28 Regional fire protection service authority planning committees
29 are advisory entities that are created, convened, and empowered as
30 follows:

31 (1) Any two or more adjacent fire protection jurisdictions may
32 create a regional fire protection service authority and convene a
33 regional fire protection service authority planning committee. No
34 fire protection jurisdiction may participate in more than one created
35 authority.

36 (2) Each governing body of the fire protection jurisdictions
37 participating in planning under this chapter shall appoint three
38 elected officials to the authority planning committee. Members of the
39 planning committee may receive compensation of seventy dollars per

1 day, or portion thereof, not to exceed seven hundred dollars per
2 year, for attendance at planning committee meetings and for
3 performance of other services in behalf of the authority, and may be
4 reimbursed for travel and incidental expenses at the discretion of
5 their respective governing body.

6 (3) A regional fire protection service authority planning
7 committee may receive state funding, as appropriated by the
8 legislature, or county funding provided by the affected counties for
9 start-up funding to pay for salaries, expenses, overhead, supplies,
10 and similar expenses ordinarily and necessarily incurred. Upon
11 creation of a regional fire protection service authority, the
12 authority shall within one year reimburse the state or county for any
13 sums advanced for these start-up costs from the state or county.

14 (4) The planning committee shall conduct its affairs and
15 formulate a regional fire protection service authority plan as
16 provided under RCW 52.26.040.

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

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

24 **Sec. 3.** RCW 52.26.220 and 2006 c 200 s 12 are each amended to
25 read as follows:

26 (1) (~~Notwithstanding any other provision in this chapter to the~~
27 ~~contrary, any~~) (a) The initial imposition of a benefit charge
28 authorized by this chapter (~~is not effective unless a proposition to~~
29 ~~impose the benefit charge is approved by a~~) must be approved by
30 sixty percent (~~majority~~) of the voters of the regional fire
31 protection service authority voting at a general election or at a
32 special election called by the authority for that purpose(~~, held~~
33 ~~within the authority~~). ((A)) Ballot (~~measure that contains~~)
34 measures containing an authorization to impose benefit charges
35 (~~and~~) that (~~is~~) are approved by the voters pursuant to RCW
36 52.26.060 (~~meets~~) satisfy the proposition approval requirement of
37 this section.

1 **(b)** An election held ((under this section)) for the initial
2 imposition of a benefit charge must be held not more than twelve
3 months prior to the date on which the first charge is to be assessed.

4 **(c)** A benefit charge approved at an election expires in six
5 ((years)) or fewer years as authorized by the voters, unless
6 subsequently reapproved by the voters.

7 **(2)** ((The)) Ballot measures calling for the initial imposition of
8 a benefit charge must be submitted so as to enable ((the)) voters
9 favoring the authorization of ((a regional fire protection service
10 authority)) benefit charges to vote "Yes" and those opposed to vote
11 "No." The ballot question is as follows:

12 "Shall the regional fire protection service
13 authority composed of (insert the participating fire
14 protection jurisdictions) be authorized to impose
15 benefit charges each year for (insert number of years
16 not to exceed six) years, not to exceed an amount equal to
17 sixty percent of its operating budget, and be prohibited from
18 imposing an additional property tax under RCW
19 52.26.140(1)(c)?

20 YES NO
21

22 **(3)** ((Authorities renewing the benefit charge may elect to use
23 the following alternative ballot)) (a) The continued imposition of
24 benefit charges authorized by this chapter must be approved by a
25 majority of the voters of the regional fire protection service
26 authority voting at a general election or at a special election
27 called by the authority for that purpose.

28 **(b)** Ballot measures calling for the continued imposition of
29 benefit charges must be submitted so as to enable voters favoring the
30 continued imposition of benefit charges to vote "Yes" and those
31 opposed to vote "No." The ballot question must be substantially in
32 the following form:

33 "Shall the regional fire protection service
34 authority composed of (insert the participating fire
35 protection jurisdictions) be authorized to
36 continue voter-authorized benefit charges each year
37 for (insert number of years not to exceed six) years,
38 not to exceed an amount equal to sixty percent of its

1 operating budget, and be prohibited from imposing an
2 additional property tax under RCW 52.26.140(1)(c)?

3 YES NO

4

5 **Sec. 4.** RCW 52.26.230 and 2004 c 129 s 29 are each amended to
6 read as follows:

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

18 (2) Prior to November 15th of each year the governing board of
19 the 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
25 public hearing, before November 30th immediately preceding the year
26 in which the benefit charges are to be collected on behalf of the
27 authority.

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

31 **Sec. 5.** RCW 84.52.043 and 2011 c 275 s 2 are each amended to
32 read as follows:

33 Within and subject to the limitations imposed by RCW 84.52.050 as
34 amended, the regular ad valorem tax levies upon real and personal
35 property by the taxing districts hereafter named are as follows:

36 (1) Levies of the senior taxing districts are as follows: (a) The
37 levy by the state may not exceed three dollars and sixty cents per
38 thousand dollars of assessed value adjusted to the state equalized

1 value in accordance with the indicated ratio fixed by the state
2 department of revenue to be used exclusively for the support of the
3 common schools; (b) the levy by any county may not exceed one dollar
4 and eighty cents per thousand dollars of assessed value; (c) the levy
5 by any road district may not exceed two dollars and twenty-five cents
6 per thousand dollars of assessed value; and (d) the levy by any city
7 or town may not exceed three dollars and thirty-seven and one-half
8 cents per thousand dollars of assessed value. However any county is
9 hereby authorized to increase its levy from one dollar and eighty
10 cents to a rate not to exceed two dollars and forty-seven and one-
11 half cents per thousand dollars of assessed value for general county
12 purposes if the total levies for both the county and any road
13 district within the county do not exceed four dollars and five cents
14 per thousand dollars of assessed value, and no other taxing district
15 has its levy reduced as a result of the increased county levy.

16 (2) The aggregate levies of junior taxing districts and senior
17 taxing districts, other than the state, may not exceed five dollars
18 and ninety cents per thousand dollars of assessed valuation. The term
19 "junior taxing districts" includes all taxing districts other than
20 the state, counties, road districts, cities, towns, port districts,
21 and public utility districts. The limitations provided in this
22 subsection do not apply to: (a) Levies at the rates provided by
23 existing law by or for any port or public utility district; (b)
24 excess property tax levies authorized in Article VII, section 2 of
25 the state Constitution; (c) levies for acquiring conservation futures
26 as authorized under RCW 84.34.230; (d) levies for emergency medical
27 care or emergency medical services imposed under RCW 84.52.069; (e)
28 levies to finance affordable housing for very low-income housing
29 imposed under RCW 84.52.105; (f) the portions of levies by
30 metropolitan park districts that are protected under RCW 84.52.120;
31 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies
32 for criminal justice purposes under RCW 84.52.135; (i) the portions
33 of levies by fire protection districts and regional fire protection
34 service authorities that are protected under RCW 84.52.125; (j)
35 levies by counties for transit-related purposes under RCW 84.52.140;
36 and (k) the protected portion of the levies imposed under RCW
37 86.15.160 by flood control zone districts in a county with a
38 population of seven hundred seventy-five thousand or more that are
39 coextensive with a county.

1 **Sec. 6.** RCW 84.52.043 and 2009 c 551 s 6 are each amended to
2 read as follows:

3 Within and subject to the limitations imposed by RCW 84.52.050 as
4 amended, the regular ad valorem tax levies upon real and personal
5 property by the taxing districts hereafter named shall be as follows:

6 (1) Levies of the senior taxing districts shall be as follows:

7 (a) The levy by the state shall not exceed three dollars and sixty
8 cents per thousand dollars of assessed value adjusted to the state
9 equalized value in accordance with the indicated ratio fixed by the
10 state department of revenue to be used exclusively for the support of
11 the common schools; (b) the levy by any county shall not exceed one
12 dollar and eighty cents per thousand dollars of assessed value; (c)
13 the levy by any road district shall not exceed two dollars and
14 twenty-five cents per thousand dollars of assessed value; and (d) the
15 levy by any city or town shall not exceed three dollars and thirty-
16 seven and one-half cents per thousand dollars of assessed value.
17 However any county is hereby authorized to increase its levy from one
18 dollar and eighty cents to a rate not to exceed two dollars and
19 forty-seven and one-half cents per thousand dollars of assessed value
20 for general county purposes if the total levies for both the county
21 and any road district within the county do not exceed four dollars
22 and five cents per thousand dollars of assessed value, and no other
23 taxing district has its levy reduced as a result of the increased
24 county levy.

25 (2) The aggregate levies of junior taxing districts and senior
26 taxing districts, other than the state, shall not exceed five dollars
27 and ninety cents per thousand dollars of assessed valuation. The term
28 "junior taxing districts" includes all taxing districts other than
29 the state, counties, road districts, cities, towns, port districts,
30 and public utility districts. The limitations provided in this
31 subsection shall not apply to: (a) Levies at the rates provided by
32 existing law by or for any port or public utility district; (b)
33 excess property tax levies authorized in Article VII, section 2 of
34 the state Constitution; (c) levies for acquiring conservation futures
35 as authorized under RCW 84.34.230; (d) levies for emergency medical
36 care or emergency medical services imposed under RCW 84.52.069; (e)
37 levies to finance affordable housing for very low-income housing
38 imposed under RCW 84.52.105; (f) the portions of levies by
39 metropolitan park districts that are protected under RCW 84.52.120;
40 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies

1 for criminal justice purposes under RCW 84.52.135; (i) the portions
2 of levies by fire protection districts and regional fire protection
3 service authorities that are protected under RCW 84.52.125; and (j)
4 levies by counties for transit-related purposes under RCW 84.52.140.

5 **Sec. 7.** RCW 84.52.125 and 2005 c 122 s 1 are each amended to
6 read as follows:

7 A fire protection district or regional fire protection service
8 authority may protect the district's or authority's tax levy from
9 prorationing under RCW 84.52.010(~~(+2)~~) (3)(b) by imposing up to a
10 total of twenty-five cents per thousand dollars of assessed value of
11 the tax levies authorized under RCW 52.16.140 and 52.16.160, or
12 52.26.140(1) (b) and (c) outside of the five dollars and ninety cents
13 per thousand dollars of assessed valuation limitation established
14 under RCW 84.52.043(2), if those taxes otherwise would be prorated
15 under RCW 84.52.010(~~(+2)(e)~~) (3)(b)(v).

16 **Sec. 8.** RCW 84.55.092 and 1998 c 16 s 3 are each amended to read
17 as follows:

18 The regular property tax levy for each taxing district other than
19 the state may be set at the amount which would be allowed otherwise
20 under this chapter if the regular property tax levy for the district
21 for taxes due in prior years beginning with 1986 had been set at the
22 full amount allowed under this chapter including any levy authorized
23 under RCW 52.16.160 or 52.26.140(1)(c) that would have been imposed
24 but for the limitation in RCW 52.18.065 or 52.26.240, applicable upon
25 imposition of the benefit charge under chapter 52.18 RCW or RCW
26 52.26.180.

27 The purpose of this section is to remove the incentive for a
28 taxing district to maintain its tax levy at the maximum level
29 permitted under this chapter, and to protect the future levy capacity
30 of a taxing district that reduces its tax levy below the level that
31 it otherwise could impose under this chapter, by removing the adverse
32 consequences to future levy capacities resulting from such levy
33 reductions.

34 NEW SECTION. **Sec. 9.** A new section is added to chapter 52.26
35 RCW to read as follows:

36 (1) The governing body of each regional fire protection service
37 authority must prepare an annual fiscal accountability report. The

1 annual report, summarizing activity from the preceding calendar year,
2 must provide the following information for the authority:

3 (a) Total annual revenue, by source;

4 (b) Total annual expenditures, by category;

5 (c) Total population, square miles, and assessed property value
6 within the authority's boundaries;

7 (d) The achievement of the following response time objectives for
8 each county, city, and town within the authority:

9 (i) Response time for the arrival of a unit with first responder
10 or higher level capability at an emergency medical incident; and

11 (ii) Response time for the arrival of an advanced life support
12 unit at an emergency medical incident where this service is provided
13 by the authority.

14 (2) The report required by this section must be:

15 (a) Presented publicly and formally accepted at a regularly
16 scheduled public meeting of the governing board occurring before each
17 July 1st;

18 (b) Posted electronically on the authority's web site; and

19 (c) Submitted to the governing body of each county, city, and
20 town within the boundaries of the regional fire protection service
21 authority.

22 NEW SECTION. **Sec. 10.** Sections 5 through 8 of this act apply to
23 property taxes levied for collection in 2016 and thereafter.

24 NEW SECTION. **Sec. 11.** Section 5 of this act expires January 1,
25 2018.

26 NEW SECTION. **Sec. 12.** Section 6 of this act takes effect
27 January 1, 2018.

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