

SHB 1467 - S COMM AMD  
By Committee on Local Government

ADOPTED AS AMENDED 04/06/2017

1 Strike everything after the enacting clause and insert the  
2 following:

3 "Sec. 1. RCW 52.26.220 and 2006 c 200 s 12 are each amended to  
4 read as follows:

5 (1) (~~Notwithstanding any other provision in this chapter to the~~  
6 ~~contrary, any~~) (a) The initial imposition of a benefit charge  
7 authorized by this chapter (~~is not effective unless a proposition to~~  
8 ~~impose the benefit charge is approved by a~~) must be approved by not  
9 less than sixty percent majority of the voters of the regional fire  
10 protection service authority voting at a general election or at a  
11 special election called by the authority for that purpose(~~, held~~  
12 ~~within the authority~~). ((A)) Ballot (~~measure that contains~~)  
13 measures containing an authorization to impose benefit charges  
14 (~~and~~) that (~~is~~) are approved by the voters pursuant to RCW  
15 52.26.060 (~~meets~~) satisfy the proposition approval requirement of  
16 this subsection and subsection (2) of this section.

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

20 (c) A benefit charge approved at an election expires in six  
21 (~~years~~) or fewer years as authorized by the voters, unless  
22 subsequently reapproved by the voters.

23 (2) (~~The~~) Ballot measures calling for the initial imposition of  
24 a benefit charge must be submitted so as to enable (~~the~~) voters  
25 favoring the authorization of a (~~regional fire protection service~~  
26 ~~authority~~) benefit charge to vote "Yes" and those opposed to vote  
27 "No." The ballot question is as follows:

28 "Shall . . . . . the regional fire protection service  
29 authority composed of (insert the participating fire  
30 protection jurisdictions) . . . . . be authorized to impose  
31 benefit charges each year for . . . . (insert number of years  
32 not to exceed six) years, not to exceed an amount equal to

1 sixty percent of its operating budget, and be prohibited from  
2 imposing an additional property tax under RCW  
3 52.26.140(1)(c)?

4 YES NO  
5

6 ~~(3) ((Authorities renewing the benefit charge may elect to use~~  
7 ~~the following alternative ballot:)) (a) The continued imposition of a~~  
8 ~~benefit charge authorized by this chapter may be approved for six~~  
9 ~~consecutive years. A ballot measure calling for the continued~~  
10 ~~imposition of a benefit charge for six consecutive years must be~~  
11 ~~approved by a majority of the voters of the regional fire protection~~  
12 ~~service authority voting at a general election or at a special~~  
13 ~~election called by the authority for that purpose.~~

14 (b) Ballot measures calling for the continued imposition of a  
15 benefit charge must be submitted so as to enable voters favoring the  
16 continued imposition of the benefit charge to vote "Yes" and those  
17 opposed to vote "No." The ballot question must be substantially in  
18 the following form:

19 "Shall . . . . the regional fire protection service  
20 authority composed of (insert the participating fire  
21 protection jurisdictions) . . . . be authorized to  
22 continue voter-authorized benefit charges each year for  
23 ~~((. . . . (insert number of years not to exceed)) six((+))~~  
24 consecutive years, not to exceed an amount equal to sixty  
25 percent of its operating budget, and be prohibited from  
26 imposing an additional property tax under RCW  
27 52.26.140(1)(c)?

28 YES NO  
29

30 **Sec. 2.** RCW 52.26.230 and 2004 c 129 s 29 are each amended to  
31 read as follows:

32 (1) Not fewer than ten days nor more than six months before the  
33 election at which the proposition to impose the benefit charge is  
34 submitted as provided in this chapter, the governing board of the  
35 regional fire protection service authority, or the planning committee  
36 if the benefit charge is proposed as part of the initial formation of  
37 the authority, shall hold a public hearing specifically setting forth

1 its proposal to impose benefit charges for the support of its legally  
2 authorized activities that will maintain or improve the services  
3 afforded in the authority. A report of the public hearing shall be  
4 filed with the county treasurer of each county in which the property  
5 is located and be available for public inspection.

6 (2) Prior to November 15th of each year the governing board of  
7 the authority shall hold a public hearing to review and establish the  
8 regional fire protection service authority benefit charges for the  
9 subsequent year.

10 (3) All resolutions imposing or changing the benefit charges must  
11 be filed with the county treasurer or treasurers of each county in  
12 which the property is located, together with the record of each  
13 public hearing, before November 30th immediately preceding the year  
14 in which the benefit charges are to be collected on behalf of the  
15 authority.

16 (4) After the benefit charges have been established, the owners  
17 of the property subject to the charge must be notified of the amount  
18 of the charge.

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

21 (1) The regular property tax levy for each taxing district other  
22 than the state may be set at the amount which would be allowed  
23 otherwise under this chapter if the regular property tax levy for the  
24 district for taxes due in prior years beginning with 1986 had been  
25 set at the full amount allowed under this chapter including any levy  
26 authorized under RCW 52.16.160 or 52.26.140(1)(c) that would have  
27 been imposed but for the limitation in RCW 52.18.065 or 52.26.240,  
28 applicable upon imposition of the benefit charge under chapter 52.18  
29 or 52.26 RCW.

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

37 **Sec. 4.** RCW 52.18.050 and 2013 c 49 s 1 are each amended to read  
38 as follows:

1 (1)(a) The initial imposition of a benefit charge authorized by  
2 this chapter must be approved by not less than sixty percent of the  
3 voters of the district voting at a general election or at a special  
4 election called by the district for that purpose.

5 (b) An election held for the initial imposition of a benefit  
6 charge must be held not more than twelve months prior to the date on  
7 which the first charge is to be assessed.

8 (c) A benefit charge approved at an election expires in six or  
9 fewer years as authorized by the voters unless subsequently  
10 reapproved by the voters.

11 (2) Ballot measures calling for the initial imposition of a  
12 benefit charge must be submitted so as to enable voters favoring the  
13 authorization of a benefit charge to vote "Yes" and those opposed to  
14 vote "No," and the ballot question must be as follows:

15 "Shall . . . . . county fire protection district  
16 No. . . . . be authorized to impose benefit charges each year  
17 for . . . . . (insert number of years not to exceed six) years,  
18 not to exceed an amount equal to sixty percent of its  
19 operating budget, and be prohibited from imposing an  
20 additional property tax under RCW 52.16.160?

21	YES	NO
22	<input type="checkbox"/>	<input type="checkbox"/>

23 (3)(a) The continued imposition of a benefit charge authorized by  
24 this chapter (~~((must be approved by a majority of the voters of the  
25 district voting at a general election or at a special election called  
26 by the district for that purpose))~~) may be approved for six  
27 consecutive years.

28 (~~((b) Ballot measures calling for the continued imposition of a  
29 benefit charge must be submitted so as to enable voters favoring the  
30 continued imposition of the benefit charge to vote "Yes" and those  
31 opposed to vote "No." The ballot question must be substantially in  
32 the following form:))~~) A ballot measure calling for the continued  
33 imposition of a benefit charge for six consecutive years must be  
34 approved by a majority of the voters of the district voting at a  
35 general election or at a special election called by the district for  
36 that purpose.

37 (b) Ballot measures calling for the continued imposition of a  
38 benefit charge must be submitted so as to enable voters favoring the

1 continued imposition of the benefit charge to vote "Yes" and those  
2 opposed to vote "No." The ballot question must be substantially in  
3 the following form:

4 "Shall . . . . . county fire protection district  
5 No. . . . . be authorized to continue voter-authorized  
6 benefit charges each year for (~~(. . . . . (insert number of~~  
7 ~~years not to exceed six)~~) six consecutive years, not to  
8 exceed an amount equal to sixty percent of its operating  
9 budget, and be prohibited from imposing an additional  
10 property tax under RCW 52.16.160?

11 YES NO  
12

13 **Sec. 5.** RCW 52.18.010 and 1998 c 16 s 1 are each amended to read  
14 as follows:

15 (1) Pursuant to an approved initial or continued benefit charge  
16 authorized under RCW 52.18.050, the board of fire commissioners of a  
17 fire protection district may by resolution, for fire protection  
18 district purposes authorized by law, fix and impose a benefit charge  
19 on personal property and improvements to real property which are  
20 located within the fire protection district on the date specified and  
21 which have or will receive the benefits provided by the fire  
22 protection district, to be paid by the owners of the properties(~~(+~~  
23 PROVIDED, That)).

24 (2) A benefit charge (~~(shall)~~) does not apply to:  
25 (a) Personal property and improvements to real property owned or  
26 used by any recognized religious denomination or religious  
27 organization as, or including, a sanctuary or for purposes related to  
28 the bona fide religious ministries of the denomination or religious  
29 organization, including schools and educational facilities used for  
30 kindergarten, primary, or secondary educational purposes or for  
31 institutions of higher education and all grounds and buildings  
32 related thereto, but not including personal property and improvements  
33 to real property owned or used by any recognized religious  
34 denomination or religious organization for business operations,  
35 profit-making enterprises, or activities not including use of a  
36 sanctuary or related to kindergarten, primary, or secondary  
37 educational purposes or for institutions of higher education; and

1 (b) Any of the following tax-exempt properties, provided such  
2 entity is not required to pay a fire protection charge under  
3 subsection (8) of this section:

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

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

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

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

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

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

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

25 (3) A benefit charge may apply to a tax-exempt property included  
26 in subsection (2)(b) of this section if the tax-exempt property is  
27 located in a fire protection district that:

28 (a) Is less than four square miles in size;

29 (b) Has approved a benefit charge prior to the effective date of  
30 this section; and

31 (c) Has a population exceeding nineteen thousand people as of the  
32 effective date of this section, as determined by the office of  
33 financial management.

34 (4) A limited benefit charge may apply to property or  
35 improvements owned by a Christmas tree grower as defined in RCW  
36 15.13.250(4) so long as the property or improvement is located on  
37 land that has been approved as farm and agricultural land with  
38 standing crops under chapter 84.34 RCW. For such property or  
39 improvement, a benefit charge may not exceed the reduction in

1 property tax that results from the imposition of a benefit charge, as  
2 required under RCW 52.18.065.

3 (5) The aggregate amount of such benefit charges in any one year  
4 shall not exceed an amount equal to sixty percent of the operating  
5 budget for the year in which the benefit charge is to be collected:  
6 PROVIDED, That it shall be the duty of the county legislative  
7 authority or authorities of the county or counties in which the fire  
8 protection district is located to make any necessary adjustments to  
9 assure compliance with such limitation and to immediately notify the  
10 board of fire commissioners of any changes thereof.

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

38 (7) For administrative purposes, the benefit charge imposed on  
39 any individual property may be compiled into a single charge,  
40 provided that the district, upon request of the property owner,

1 provide an itemized list of charges for each measurable benefit  
2 included in the charge.

3 (8)(a) At the annual review of the fire benefit charge mandated  
4 by RCW 52.18.060(2), if a fire service agency has identified:

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

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

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

20 (i) The property is subject to assessment of the fire benefit  
21 charge in the subsequent year, subject to approval by the board of  
22 fire commissioners as outlined in RCW 52.18.060(2); or

23 (ii) The respective tax exempt property shall pay the fire  
24 service agency a fire protection charge payment in lieu of a benefit  
25 charge. The fire protection charge shall be an amount equivalent to  
26 the benefit rates for similarly situated properties for that year.

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

32 **Sec. 6.** RCW 52.26.180 and 2004 c 129 s 24 are each amended to  
33 read as follows:

34 (1) The governing board of a regional fire protection service  
35 authority may by resolution, as authorized in the plan and approved  
36 by the voters, for authority purposes authorized by law, fix and  
37 impose a benefit charge on personal property and improvements to real  
38 property which are located within the authority on the date specified



1 and which have received or will receive the benefits provided by the  
2 authority, to be paid by the owners of the properties.

3 (2) A benefit charge does not apply to:

4 (a) Personal property and improvements to real property owned or  
5 used by any recognized religious denomination or religious  
6 organization as, or including, a sanctuary or for purposes related to  
7 the bona fide religious ministries of the denomination or religious  
8 organization, including schools and educational facilities used for  
9 kindergarten, primary, or secondary educational purposes or for  
10 institutions of higher education and all grounds and buildings  
11 related thereto. However, a benefit charge does apply to personal  
12 property and improvements to real property owned or used by any  
13 recognized religious denomination or religious organization for  
14 business operations, profit-making enterprises, or activities not  
15 including use of a sanctuary or related to kindergarten, primary, or  
16 secondary educational purposes or for institutions of higher  
17 education.

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

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

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

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

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

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

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

39 (3) A limited benefit charge may apply to property or  
40 improvements owned by a Christmas tree grower as defined in RCW

1 15.13.250(4) so long as the property or improvement is located on  
2 land that has been approved as farm and agricultural land with  
3 standing crops under chapter 84.34 RCW. For such property or  
4 improvement, a benefit charge may not exceed the reduction in  
5 property tax that results from the imposition of a benefit charge, as  
6 required under RCW 52.26.230.

7 (4) The aggregate amount of these benefit charges in any one year  
8 may not exceed an amount equal to sixty percent of the operating  
9 budget for the year in which the benefit charge is to be collected.  
10 It is the duty of the county legislative authority or authorities of  
11 the county or counties in which the regional fire protection service  
12 authority is located to make any necessary adjustments to assure  
13 compliance with this limitation and to immediately notify the  
14 governing board of an authority of any changes thereof.

15 ~~((+2))~~ (5) A benefit charge imposed must be reasonably  
16 proportioned to the measurable benefits to property resulting from  
17 the services afforded by the authority. It is acceptable to apportion  
18 the benefit charge to the values of the properties as found by the  
19 county assessor or assessors modified generally in the proportion  
20 that fire insurance rates are reduced or entitled to be reduced as  
21 the result of providing the services. Any other method that  
22 reasonably apportions the benefit charges to the actual benefits  
23 resulting from the degree of protection, which may include but is not  
24 limited to the distance from regularly maintained fire protection  
25 equipment, the level of fire prevention services provided to the  
26 properties, or the need of the properties for specialized services,  
27 may be specified in the resolution and is subject to contest on the  
28 grounds of unreasonable or capricious action or action in excess of  
29 the measurable benefits to the property resulting from services  
30 afforded by the authority. The governing board of an authority may  
31 determine that certain properties or types or classes of properties  
32 are not receiving measurable benefits based on criteria they  
33 establish by resolution. A benefit charge authorized by this chapter  
34 is not applicable to the personal property or improvements to real  
35 property of any individual, corporation, partnership, firm,  
36 organization, or association maintaining a fire department and whose  
37 fire protection and training system has been accepted by a fire  
38 insurance underwriter maintaining a fire protection engineering and  
39 inspection service authorized by the state insurance commissioner to

1 do business in this state, but the property may be protected by the  
2 authority under a contractual agreement.

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

8 ~~((+4))~~ (7)(a) At the annual review of the fire benefit charge  
9 mandated by RCW 52.26.230(2), if a fire service agency has  
10 identified:

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

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

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

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

29 (ii) The respective tax exempt property shall pay the fire  
30 service agency a fire protection charge payment in lieu of a benefit  
31 charge. The fire protection charge shall be an amount equivalent to  
32 the benefit rates for similarly situated properties for that year.

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

38 (8) For the purposes of this section and RCW 52.26.190 through  
39 52.26.270, the following definitions apply:

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

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

6 (b) "Improvements to real property" does not include permanent  
7 growing crops, field improvements installed for the purpose of aiding  
8 the growth of permanent crops, or other field improvements normally  
9 not subject to damage by fire.

10 **Sec. 7.** 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.

22 (4) "Participating fire protection jurisdiction" means a fire  
23 protection jurisdiction participating in the formation or operation  
24 of a regional fire protection service authority.

25 (5) "Regional fire protection service authority" or "authority"  
26 means a municipal corporation, an independent taxing authority within  
27 the meaning of Article VII, section 1 of the state Constitution, and  
28 a taxing district within the meaning of Article VII, section 2 of the  
29 state Constitution, whose boundaries are coextensive with two or more  
30 adjacent fire protection jurisdictions and that has been created by a  
31 vote of the people under this chapter to implement a regional fire  
32 protection service authority plan.

33 (6) "Regional fire protection service authority plan" or "plan"  
34 means a plan to develop and finance a regional fire protection  
35 service authority project or projects((7)) including, but not limited  
36 to, specific capital projects, fire operations and emergency service  
37 operations pursuant to RCW 52.26.040(3)(b), and preservation and  
38 maintenance of existing or future facilities.

1 (7) "Regional fire protection service authority planning  
2 committee" or "planning committee" means the advisory committee  
3 created under RCW 52.26.030 to create and propose to fire protection  
4 jurisdictions a regional fire protection service authority plan to  
5 design, finance, and develop fire protection and emergency service  
6 projects.

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

9 **Sec. 8.** RCW 52.26.030 and 2004 c 129 s 3 are each amended to  
10 read as follows:

11 Regional fire protection service authority planning committees  
12 are advisory entities that are created, convened, and empowered as  
13 follows:

14 (1) Any two or more adjacent fire protection jurisdictions may  
15 create a regional fire protection service authority and convene a  
16 regional fire protection service authority planning committee. No  
17 fire protection jurisdiction may participate in more than one created  
18 authority.

19 (2) Each governing body of the fire protection jurisdictions  
20 participating in planning under this chapter shall appoint three  
21 elected officials to the authority planning committee. Members of the  
22 planning committee may receive compensation of seventy dollars per  
23 day, or portion thereof, not to exceed seven hundred dollars per  
24 year, for attendance at planning committee meetings and for  
25 performance of other services in behalf of the authority, and may be  
26 reimbursed for travel and incidental expenses at the discretion of  
27 their respective governing body.

28 (3) A regional fire protection service authority planning  
29 committee may receive state funding, as appropriated by the  
30 legislature, or county funding provided by the affected counties for  
31 start-up funding to pay for salaries, expenses, overhead, supplies,  
32 and similar expenses ordinarily and necessarily incurred. Upon  
33 creation of a regional fire protection service authority, the  
34 authority shall within one year reimburse the state or county for any  
35 sums advanced for these start-up costs from the state or county.

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

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

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

8 **Sec. 9.** RCW 84.52.010 and 2015 3rd sp.s. c 44 s 324 and 2015 3rd  
9 sp.s. c 24 s 404 are each reenacted and amended to read as follows:

10 (1) Except as is permitted under RCW 84.55.050, all taxes must be  
11 levied or voted in specific amounts.

12 (2) The rate percent of all taxes for state and county purposes,  
13 and purposes of taxing districts coextensive with the county, must be  
14 determined, calculated and fixed by the county assessors of the  
15 respective counties, within the limitations provided by law, upon the  
16 assessed valuation of the property of the county, as shown by the  
17 completed tax rolls of the county, and the rate percent of all taxes  
18 levied for purposes of taxing districts within any county must be  
19 determined, calculated and fixed by the county assessors of the  
20 respective counties, within the limitations provided by law, upon the  
21 assessed valuation of the property of the taxing districts  
22 respectively.

23 (3) When a county assessor finds that the aggregate rate of tax  
24 levy on any property, that is subject to the limitations set forth in  
25 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in  
26 either of these sections, the assessor must recompute and establish a  
27 consolidated levy in the following manner:

28 (a) The full certified rates of tax levy for state, county,  
29 county road district, regional transit authority, and city or town  
30 purposes must be extended on the tax rolls in amounts not exceeding  
31 the limitations established by law; however any state levy takes  
32 precedence over all other levies and may not be reduced for any  
33 purpose other than that required by RCW 84.55.010. If, as a result of  
34 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,  
35 84.52.105, the portion of the levy by a metropolitan park district  
36 that was protected under RCW 84.52.120, 84.52.125, 84.52.135,  
37 84.52.140, and the protected portion of the levy under RCW 86.15.160  
38 by flood control zone districts in a county with a population of  
39 seven hundred seventy-five thousand or more that are coextensive with

1 a county, the combined rate of regular property tax levies that are  
2 subject to the one percent limitation exceeds one percent of the true  
3 and fair value of any property, then these levies must be reduced as  
4 follows:

5 (i) The portion of the levy by a metropolitan park district that  
6 has a population of less than one hundred fifty thousand and is  
7 located in a county with a population of one million five hundred  
8 thousand or more that is protected under RCW 84.52.120 must be  
9 reduced until the combined rate no longer exceeds one percent of the  
10 true and fair value of any property or must be eliminated;

11 (ii) If the combined rate of regular property tax levies that are  
12 subject to the one percent limitation still exceeds one percent of  
13 the true and fair value of any property, the protected portion of the  
14 levy imposed under RCW 86.15.160 by a flood control zone district in  
15 a county with a population of seven hundred seventy-five thousand or  
16 more that is coextensive with a county must be reduced until the  
17 combined rate no longer exceeds one percent of the true and fair  
18 value of any property or must be eliminated;

19 (iii) If the combined rate of regular property tax levies that  
20 are subject to the one percent limitation still exceeds one percent  
21 of the true and fair value of any property, the levy imposed by a  
22 county under RCW 84.52.140 must be reduced until the combined rate no  
23 longer exceeds one percent of the true and fair value of any property  
24 or must be eliminated;

25 (iv) If the combined rate of regular property tax levies that are  
26 subject to the one percent limitation still exceeds one percent of  
27 the true and fair value of any property, the portion of the levy by a  
28 fire protection district or regional fire protection service  
29 authority that is protected under RCW 84.52.125 must be reduced until  
30 the combined rate no longer exceeds one percent of the true and fair  
31 value of any property or must be eliminated;

32 (v) If the combined rate of regular property tax levies that are  
33 subject to the one percent limitation still exceeds one percent of  
34 the true and fair value of any property, the levy imposed by a county  
35 under RCW 84.52.135 must be reduced until the combined rate no longer  
36 exceeds one percent of the true and fair value of any property or  
37 must be eliminated;

38 (vi) If the combined rate of regular property tax levies that are  
39 subject to the one percent limitation still exceeds one percent of  
40 the true and fair value of any property, the levy imposed by a ferry

1 district under RCW 36.54.130 must be reduced until the combined rate  
2 no longer exceeds one percent of the true and fair value of any  
3 property or must be eliminated;

4 (vii) If the combined rate of regular property tax levies that  
5 are subject to the one percent limitation still exceeds one percent  
6 of the true and fair value of any property, the portion of the levy  
7 by a metropolitan park district with a population of one hundred  
8 fifty thousand or more that is protected under RCW 84.52.120 must be  
9 reduced until the combined rate no longer exceeds one percent of the  
10 true and fair value of any property or must be eliminated;

11 (viii) If the combined rate of regular property tax levies that  
12 are subject to the one percent limitation still exceeds one percent  
13 of the true and fair value of any property, then the levies imposed  
14 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed  
15 under RCW 84.52.069 that is in excess of thirty cents per thousand  
16 dollars of assessed value, must be reduced on a pro rata basis until  
17 the combined rate no longer exceeds one percent of the true and fair  
18 value of any property or must be eliminated; and

19 (ix) If the combined rate of regular property tax levies that are  
20 subject to the one percent limitation still exceeds one percent of  
21 the true and fair value of any property, then the thirty cents per  
22 thousand dollars of assessed value of tax levy imposed under RCW  
23 84.52.069 must be reduced until the combined rate no longer exceeds  
24 one percent of the true and fair value of any property or must be  
25 eliminated.

26 (b) The certified rates of tax levy subject to these limitations  
27 by all junior taxing districts imposing taxes on such property must  
28 be reduced or eliminated as follows to bring the consolidated levy of  
29 taxes on such property within the provisions of these limitations:

30 (i) First, the certified property tax levy authorized under RCW  
31 84.52.821 must be reduced on a pro rata basis or eliminated;

32 (ii) Second, if the consolidated tax levy rate still exceeds  
33 these limitations, the certified property tax levy rates of those  
34 junior taxing districts authorized under RCW 36.68.525, 36.69.145,  
35 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or  
36 eliminated;

37 (iii) Third, if the consolidated tax levy rate still exceeds  
38 these limitations, the certified property tax levy rates of flood  
39 control zone districts other than the portion of a levy protected



1 under RCW 84.52.815 must be reduced on a pro rata basis or  
2 eliminated;

3 (iv) Fourth, if the consolidated tax levy rate still exceeds  
4 these limitations, the certified property tax levy rates of all other  
5 junior taxing districts, other than fire protection districts,  
6 regional fire protection service authorities, library districts, the  
7 first fifty cent per thousand dollars of assessed valuation levies  
8 for metropolitan park districts, and the first fifty cent per  
9 thousand dollars of assessed valuation levies for public hospital  
10 districts, must be reduced on a pro rata basis or eliminated;

11 (v) Fifth, if the consolidated tax levy rate still exceeds these  
12 limitations, the first fifty cent per thousand dollars of assessed  
13 valuation levies for metropolitan park districts created on or after  
14 January 1, 2002, must be reduced on a pro rata basis or eliminated;

15 (vi) Sixth, if the consolidated tax levy rate still exceeds these  
16 limitations, the certified property tax levy rates authorized to fire  
17 protection districts under RCW 52.16.140 and 52.16.160 and regional  
18 fire protection service authorities under RCW 52.26.140(1) (b) and  
19 (c) must be reduced on a pro rata basis or eliminated; and

20 (vii) Seventh, if the consolidated tax levy rate still exceeds  
21 these limitations, the certified property tax levy rates authorized  
22 for fire protection districts under RCW 52.16.130, regional fire  
23 protection service authorities under RCW 52.26.140(1)(a), library  
24 districts, metropolitan park districts created before January 1,  
25 2002, under their first fifty cent per thousand dollars of assessed  
26 valuation levy, and public hospital districts under their first fifty  
27 cent per thousand dollars of assessed valuation levy, must be reduced  
28 on a pro rata basis or eliminated.

29 **Sec. 10.** RCW 84.52.010 and 2015 3rd sp.s. c 44 s 325 and 2015  
30 3rd sp.s. c 24 s 405 are each reenacted and amended to read as  
31 follows:

32 (1) Except as is permitted under RCW 84.55.050, all taxes must be  
33 levied or voted in specific amounts.

34 (2) The rate percent of all taxes for state and county purposes,  
35 and purposes of taxing districts coextensive with the county, must be  
36 determined, calculated and fixed by the county assessors of the  
37 respective counties, within the limitations provided by law, upon the  
38 assessed valuation of the property of the county, as shown by the  
39 completed tax rolls of the county, and the rate percent of all taxes

1 levied for purposes of taxing districts within any county must be  
2 determined, calculated and fixed by the county assessors of the  
3 respective counties, within the limitations provided by law, upon the  
4 assessed valuation of the property of the taxing districts  
5 respectively.

6 (3) When a county assessor finds that the aggregate rate of tax  
7 levy on any property, that is subject to the limitations set forth in  
8 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in  
9 either of these sections, the assessor must recompute and establish a  
10 consolidated levy in the following manner:

11 (a) The full certified rates of tax levy for state, county,  
12 county road district, regional transit authority, and city or town  
13 purposes must be extended on the tax rolls in amounts not exceeding  
14 the limitations established by law; however any state levy takes  
15 precedence over all other levies and may not be reduced for any  
16 purpose other than that required by RCW 84.55.010. If, as a result of  
17 the levies imposed under RCW 36.54.130, 84.34.230, 84.52.069,  
18 84.52.105, the portion of the levy by a metropolitan park district  
19 that was protected under RCW 84.52.120, 84.52.125, 84.52.135, and  
20 84.52.140, and the portion of the levy by a flood control zone  
21 district that was protected under RCW 84.52.816, the combined rate of  
22 regular property tax levies that are subject to the one percent  
23 limitation exceeds one percent of the true and fair value of any  
24 property, then these levies must be reduced as follows:

25 (i) The portion of the levy by a flood control zone district that  
26 was protected under RCW 84.52.816 must be reduced until the combined  
27 rate no longer exceeds one percent of the true and fair value of any  
28 property or must be eliminated;

29 (ii) If the combined rate of regular property tax levies that are  
30 subject to the one percent limitation still exceeds one percent of  
31 the true and fair value of any property, the levy imposed by a county  
32 under RCW 84.52.140 must be reduced until the combined rate no longer  
33 exceeds one percent of the true and fair value of any property or  
34 must be eliminated;

35 (iii) If the combined rate of regular property tax levies that  
36 are subject to the one percent limitation still exceeds one percent  
37 of the true and fair value of any property, the portion of the levy  
38 by a fire protection district or regional fire protection service  
39 authority that is protected under RCW 84.52.125 must be reduced until

1 the combined rate no longer exceeds one percent of the true and fair  
2 value of any property or must be eliminated;

3 (iv) If the combined rate of regular property tax levies that are  
4 subject to the one percent limitation still exceeds one percent of  
5 the true and fair value of any property, the levy imposed by a county  
6 under RCW 84.52.135 must be reduced until the combined rate no longer  
7 exceeds one percent of the true and fair value of any property or  
8 must be eliminated;

9 (v) If the combined rate of regular property tax levies that are  
10 subject to the one percent limitation still exceeds one percent of  
11 the true and fair value of any property, the levy imposed by a ferry  
12 district under RCW 36.54.130 must be reduced until the combined rate  
13 no longer exceeds one percent of the true and fair value of any  
14 property or must be eliminated;

15 (vi) If the combined rate of regular property tax levies that are  
16 subject to the one percent limitation still exceeds one percent of  
17 the true and fair value of any property, the portion of the levy by a  
18 metropolitan park district that is protected under RCW 84.52.120 must  
19 be reduced until the combined rate no longer exceeds one percent of  
20 the true and fair value of any property or must be eliminated;

21 (vii) If the combined rate of regular property tax levies that  
22 are subject to the one percent limitation still exceeds one percent  
23 of the true and fair value of any property, then the levies imposed  
24 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed  
25 under RCW 84.52.069 that is in excess of thirty cents per thousand  
26 dollars of assessed value, must be reduced on a pro rata basis until  
27 the combined rate no longer exceeds one percent of the true and fair  
28 value of any property or must be eliminated; and

29 (viii) If the combined rate of regular property tax levies that  
30 are subject to the one percent limitation still exceeds one percent  
31 of the true and fair value of any property, then the thirty cents per  
32 thousand dollars of assessed value of tax levy imposed under RCW  
33 84.52.069 must be reduced until the combined rate no longer exceeds  
34 one percent of the true and fair value of any property or eliminated.

35 (b) The certified rates of tax levy subject to these limitations  
36 by all junior taxing districts imposing taxes on such property must  
37 be reduced or eliminated as follows to bring the consolidated levy of  
38 taxes on such property within the provisions of these limitations:

39 (i) First, the certified property tax levy authorized under RCW  
40 84.52.821 must be reduced on a pro rata basis or eliminated;

1 (ii) Second, if the consolidated tax levy rate still exceeds  
2 these limitations, the certified property tax levy rates of those  
3 junior taxing districts authorized under RCW 36.68.525, 36.69.145,  
4 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or  
5 eliminated;

6 (iii) Third, if the consolidated tax levy rate still exceeds  
7 these limitations, the certified property tax levy rates of flood  
8 control zone districts other than the portion of a levy protected  
9 under RCW 84.52.816 must be reduced on a pro rata basis or  
10 eliminated;

11 (iv) Fourth, if the consolidated tax levy rate still exceeds  
12 these limitations, the certified property tax levy rates of all other  
13 junior taxing districts, other than fire protection districts,  
14 regional fire protection service authorities, library districts, the  
15 first fifty cent per thousand dollars of assessed valuation levies  
16 for metropolitan park districts, and the first fifty cent per  
17 thousand dollars of assessed valuation levies for public hospital  
18 districts, must be reduced on a pro rata basis or eliminated;

19 (v) Fifth, if the consolidated tax levy rate still exceeds these  
20 limitations, the first fifty cent per thousand dollars of assessed  
21 valuation levies for metropolitan park districts created on or after  
22 January 1, 2002, must be reduced on a pro rata basis or eliminated;

23 (vi) Sixth, if the consolidated tax levy rate still exceeds these  
24 limitations, the certified property tax levy rates authorized to fire  
25 protection districts under RCW 52.16.140 and 52.16.160 and regional  
26 fire protection service authorities under RCW 52.26.140(1) (b) and  
27 (c) must be reduced on a pro rata basis or eliminated; and

28 (vii) Seventh, if the consolidated tax levy rate still exceeds  
29 these limitations, the certified property tax levy rates authorized  
30 for fire protection districts under RCW 52.16.130, regional fire  
31 protection service authorities under RCW 52.26.140(1)(a), library  
32 districts, metropolitan park districts created before January 1,  
33 2002, under their first fifty cent per thousand dollars of assessed  
34 valuation levy, and public hospital districts under their first fifty  
35 cent per thousand dollars of assessed valuation levy, must be reduced  
36 on a pro rata basis or eliminated.

37 **Sec. 11.** RCW 84.52.043 and 2015 3rd sp.s. c 44 s 322 are each  
38 amended to read as follows:

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

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

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

1 levies by counties for transit-related purposes under RCW 84.52.140;  
2 (k) the protected portion of the levies imposed under RCW 86.15.160  
3 by flood control zone districts in a county with a population of  
4 seven hundred seventy-five thousand or more that are coextensive with  
5 a county; and (l) levies imposed by a regional transit authority  
6 under RCW 81.104.175.

7 **Sec. 12.** RCW 84.52.043 and 2015 3rd sp.s. c 44 s 323 are each  
8 amended to read as follows:

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

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

30 (2) The aggregate levies of junior taxing districts and senior  
31 taxing districts, other than the state, may not exceed five dollars  
32 and ninety cents per thousand dollars of assessed valuation. The term  
33 "junior taxing districts" includes all taxing districts other than  
34 the state, counties, road districts, cities, towns, port districts,  
35 and public utility districts. The limitations provided in this  
36 subsection do not apply to: (a) Levies at the rates provided by  
37 existing law by or for any port or public utility district; (b)  
38 excess property tax levies authorized in Article VII, section 2 of  
39 the state Constitution; (c) levies for acquiring conservation futures

1 as authorized under RCW 84.34.230; (d) levies for emergency medical  
2 care or emergency medical services imposed under RCW 84.52.069; (e)  
3 levies to finance affordable housing for very low-income housing  
4 imposed under RCW 84.52.105; (f) the portions of levies by  
5 metropolitan park districts that are protected under RCW 84.52.120;  
6 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies  
7 for criminal justice purposes under RCW 84.52.135; (i) the portions  
8 of levies by fire protection districts and regional fire protection  
9 service authorities that are protected under RCW 84.52.125; (j)  
10 levies by counties for transit-related purposes under RCW 84.52.140;  
11 (k) the portion of the levy by flood control zone districts that are  
12 protected under RCW 84.52.816; and (l) levies imposed by a regional  
13 transit authority under RCW 81.104.175.

14 **Sec. 13.** RCW 84.52.125 and 2005 c 122 s 1 are each amended to  
15 read as follows:

16 A fire protection district or regional fire protection service  
17 authority may protect the district's or authority's tax levy from  
18 prorationing under RCW 84.52.010(~~((2))~~) (3)(b) by imposing up to a  
19 total of twenty-five cents per thousand dollars of assessed value of  
20 the tax levies authorized under RCW 52.16.140 and 52.16.160, or  
21 52.26.140(1) (b) and (c) outside of the five dollars and ninety cents  
22 per thousand dollars of assessed valuation limitation established  
23 under RCW 84.52.043(2), if those taxes otherwise would be prorated  
24 under RCW 84.52.010(~~((2)(e))~~) (3)(b)(vi).

25 **Sec. 14.** RCW 52.26.070 and 2006 c 200 s 5 are each amended to  
26 read as follows:

27 If the voters approve the plan, including creation of a regional  
28 fire protection service authority and imposition of taxes and benefit  
29 charges, if any, the authority is formed on the effective date as set  
30 forth in the plan or the next January 1st or July 1st, whichever  
31 occurs first. The appropriate county election officials shall, within  
32 fifteen days of the final certification of the election results,  
33 publish a notice in a newspaper or newspapers of general circulation  
34 in the authority declaring the authority formed. A party challenging  
35 the procedure or the formation of a voter-approved authority must  
36 file the challenge in writing by serving the prosecuting attorney of  
37 each county within, or partially within, the regional fire protection  
38 service authority and the attorney general within thirty days after

1 the final certification of the election. Failure to challenge within  
2 that time forever bars further challenge of the authority's valid  
3 formation.

4 NEW SECTION. **Sec. 15.** Sections 5 and 6 of this act apply to  
5 benefit charges approved after the effective date of this section.

6 NEW SECTION. **Sec. 16.** Section 9 of this act expires January 1,  
7 2018.

8 NEW SECTION. **Sec. 17.** Section 10 of this act takes effect  
9 January 1, 2018.

10 NEW SECTION. **Sec. 18.** Sections 3 and 9 through 13 of this act  
11 apply to property taxes levied for collection in 2018 and thereafter.

12 NEW SECTION. **Sec. 19.** Section 11 of this act expires January 1,  
13 2018.

14 NEW SECTION. **Sec. 20.** Section 12 of this act takes effect  
15 January 1, 2018.

16 NEW SECTION. **Sec. 21.** Except for sections 10 and 12 of this  
17 act, this act is necessary for the immediate preservation of the  
18 public peace, health, or safety, or support of the state government  
19 and its existing public institutions, and takes effect immediately."

**SHB 1467** - S COMM AMD  
By Committee on Local Government

**ADOPTED AS AMENDED 04/06/2017**

20 On page 1, line 5 of the title, after "process;" strike the  
21 remainder of the title and insert "amending RCW 52.26.220, 52.26.230,  
22 84.55.092, 52.18.050, 52.18.010, 52.26.180, 52.26.030, 84.52.043,  
23 84.52.043, 84.52.125, and 52.26.070; reenacting and amending RCW  
24 52.26.020, 84.52.010, and 84.52.010; creating a new section;  
25 providing effective dates; providing expiration dates; and declaring  
26 an emergency."



EFFECT: (1) Allows benefit charges to apply to tax-exempt properties located in fire protection districts less than four square miles in size, that have approved a benefit charge prior to the effective date of the act, and that have a population exceeding 19,000 people as of the effective date of the act.

(2) Limits benefit charges applied to property or improvements owned by Christmas tree growers if that property or improvement is located on land approved under the Open Space Taxation Act. Provides that such benefit charges may not exceed the reduction in property tax that is required as a result of imposing a benefit charge.

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