

**RCW 35.13.256 Fire protection services—Benefit charge—**

**Resolution—Exemptions—Definitions.** (1) A city or town that has annexed since 2006 or is conducting annexations of all or a part of a fire protection district or fire protection districts may by resolution, for the enhancement of fire protection services, fix and impose a benefit charge on personal property and improvements to real property that are located in the city or town, to be paid by the owners of the properties: PROVIDED, That a benefit charge shall not apply to personal property and improvements to real property owned or used by: (a) 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, but not including 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; or (b) any entity exempt from taxation under RCW 35.82.210, 84.36.030(3), or 84.36.560.

(2) A benefit charge imposed shall be reasonably proportioned to the measurable benefits to property resulting from the enhancement of services afforded by the city or town fire department. 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 shall be subject to contest on the ground of unreasonable or capricious action or action in excess of the measurable benefits to the property resulting from services afforded by the city or town fire department. The city or town 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 section shall not be 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 such property may be protected by the city or town under a contractual agreement. For administrative purposes, the benefit charge imposed on any individual property may be compiled into a single charge, provided that the city or town, upon request of the property owner, provide an itemized list of charges for each measurable benefit included in the charge.

(3) The resolution establishing benefit charges shall specify, by legal geographical areas or other specific designations, the charge to apply to each property by location, type, or other designation, or

other information that is necessary to the proper computation of the benefit charge to be charged to each property owner subject to the resolution. The county assessor of each county shall determine and identify the personal properties and improvements to real property which are subject to a benefit charge in each city or town and shall furnish and deliver to the county treasurer of that county a listing of the properties with information describing the location, legal description, and address of the person to whom the statement of benefit charges is to be mailed, the name of the owner, and the value of the property and improvements, together with the benefit charge to apply to each. These benefit charges shall be certified to the county treasurer for collection in the same manner that is used for the collection of fire protection assessments for forestlands protected by the department of natural resources under RCW 76.04.610 and the same penalties and provisions for collection shall apply.

(4) Each city and town shall contract, prior to the imposition of a benefit charge, for the administration and collection of the benefit charge by each county treasurer, who shall deduct a percent, as provided by contract to reimburse the county for expenses incurred by the county assessor and county treasurer in the administration of the resolution and this section. The county treasurer shall make distributions each year, as the charges are collected, in the amount of the benefit charges imposed on behalf of the city or town, less the deduction provided for in the contract.

(5) Any benefit charge authorized by this section shall not be effective unless a proposition to impose the benefit charge is approved by a sixty percent majority of the voters of the city or town voting at a general election or at a special election called by the city or town for that purpose, held within the city or town. An election held pursuant to this section shall be held not more than twelve months prior to the date on which the first such charge is to be assessed: PROVIDED, That a benefit charge approved at an election shall not remain in effect for a period of more than six years nor more than the number of years authorized by the voters if fewer than six years unless subsequently reapproved by the voters.

(6) The ballot shall be submitted so as to enable the voters favoring the authorization of a benefit charge to vote "Yes" and those opposed thereto to vote "No," and the ballot shall be:

"Shall . . . . . be authorized to impose benefit charges each year for . . . . (insert number of years not to exceed six) years, not to exceed an amount equal to . . . . (insert percentage amount not to exceed sixty) percent of its fire department operating budget?

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

(7) A city or town renewing the benefit charge may elect to use the following alternative ballot:

"Shall . . . . . be authorized to continue voter-authorized benefit charges each year for . . . . (insert number of years not to exceed six) years, not to exceed an amount equal to . . . . (insert percentage amount not to exceed sixty) percent of its fire department operating budget?

YES

NO

(8) Not less than ten days nor more than six months before the election at which the proposition to impose the benefit charge is submitted as provided in this section, the city or town shall hold a public hearing specifically setting forth its proposal to impose benefit charges for the support of its legally authorized activities which will maintain or improve the services afforded in the city or town. A report of the public hearing shall be filed with the county treasurer of each county in which the property is located and be available for public inspection.

(9) (a) Prior to November 15th of each year the city or town shall hold a public hearing to review and establish the benefit charges for the subsequent year.

(b) All resolutions imposing or changing the benefit charges shall be filed with the county treasurer for each county in which the property is located, together with the record of each public hearing, before November 30th immediately preceding the year in which the benefit charges are to be collected on behalf of the city or town fire department.

(c) After the benefit charges have been established, the owners of the property subject to the charge shall be notified of the amount of the charge.

(10) After notice has been given to the property owners of the amount of the charge, the city or town imposing a benefit charge under this section shall form a review board for at least a two-week period and shall, upon complaint in writing of a party aggrieved owning property in the city or town, reduce the charge of a person who, in their opinion, has been charged too large a sum, to a sum or amount as they believe to be the true, fair, and just amount.

(11) A person who is receiving the exemption contained in RCW 84.36.381 through 84.36.389 shall be exempt from any legal obligation to pay a portion of the charge imposed by this section according to the following:

(a) A person who meets the income limitation contained in RCW 84.36.381(5) (a) and does not meet the income limitation contained in RCW 84.36.381(5) (b) (i) or (ii) shall be exempt from twenty-five percent of the charge.

(b) A person who meets the income limitation contained in RCW 84.36.381(5) (b) (i) shall be exempt from fifty percent of the charge.

(c) A person who meets the income limitation contained in RCW 84.36.381(5) (b) (ii) shall be exempt from seventy-five percent of the charge.

(12) For the purposes of this section:

(a) "Personal property" includes every form of tangible personal property, including but not limited to, all goods, chattels, stock in trade, estates, or crops, except that the term "personal property" does not include any personal property used for farming, field crops, farm equipment, or livestock; and

(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. [2012 c 47 § 1.]