

**Chapter 52.26 RCW**  
**REGIONAL FIRE PROTECTION SERVICE AUTHORITIES**

**Sections**

- 52.26.010 Findings.
- 52.26.020 Definitions.
- 52.26.030 Planning committee—Formation—Powers.
- 52.26.040 Planning committee—Formulation of service plan—  
Competition with private ambulance service.
- 52.26.050 Service plan—Taxes and benefit charges.
- 52.26.060 Service plan—Submission to voters.
- 52.26.070 Service authority—Formation—Challenges.
- 52.26.080 Organization and composition of governing board—  
Commissioner positions, districts.
- 52.26.090 Powers of governing board—Designation of some other  
person as treasurer, when authorized.
- 52.26.100 Transfer of responsibilities and employees to authority—  
Civil service system.
- 52.26.110 Withdrawal, reannexation of territory.
- 52.26.120 Dissolution of fire protection district—Election—  
Transfer of responsibilities.
- 52.26.130 Debt—Interlocal contracts—General obligation bonds.
- 52.26.140 Levy of taxes—Levies authorized by special election—  
Indebtedness—Definition.
- 52.26.150 Levy of taxes—To be made by county or counties where  
authority is located.
- 52.26.160 Taxation of lands lying within authority and forest  
protection assessment area.
- 52.26.170 Collection of taxes.
- 52.26.180 Benefit charges—Exemptions—Annual review—Definitions.
- 52.26.190 Benefit charges—Exemptions.
- 52.26.200 Benefit charges—Resolution—County assessor's duties.
- 52.26.210 Benefit charges—Administration and collection by county  
treasurer.
- 52.26.220 Benefit charges—Submission to voters—Renewal.
- 52.26.230 Benefit charges—Establishment—Public hearings—Notice to  
property owners.
- 52.26.240 Benefit charges—Limitation on imposition of property tax.
- 52.26.250 Benefit charges—Complaints—Review board.
- 52.26.260 Benefit charges—Model resolution—Assistance by  
Washington fire commissioners association.
- 52.26.270 Benefit charges—Additional exemption.
- 52.26.280 Civil service—When authorized or required.
- 52.26.290 Annexation of territory.
- 52.26.300 Annexation of fire protection jurisdiction within  
reasonable proximity to authority.
- 52.26.310 Biennial budget authority.

**RCW 52.26.010 Findings.** The legislature finds that:

(1) The ability to respond to emergency situations by many of Washington state's fire protection jurisdictions has not kept up with the state's needs, particularly in urban regions;

(2) Providing a fire protection service system requires a shared partnership and responsibility among the federal, state, local, and regional governments and the private sector;

(3) There are efficiencies to be gained by regional fire protection service delivery while retaining local control; and

(4) Timely development of significant projects can best be achieved through enhanced funding options for regional fire protection service agencies, using already existing taxing authority to address fire protection emergency service needs and new authority to address critical fire protection projects and emergency services. [2004 c 129 § 1.]

**RCW 52.26.020 Definitions.** The definitions in this section apply throughout this chapter unless the context clearly requires otherwise.

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

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

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

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

(5) "Reasonable proximity" means geographical areas near enough to each other so that governance, management, and services can be delivered effectively.

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

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

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

(9) "Regular property taxes" has the same meaning as in RCW 84.04.140. [2018 c 28 § 5; 2017 c 196 § 7. Prior: 2011 c 141 § 1; 2006 c 200 § 1; 2004 c 129 § 2.]

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

**RCW 52.26.030 Planning committee—Formation—Powers.** Regional fire protection service authority planning committees are advisory entities that are created, convened, and empowered as follows:

(1) Any two or more fire protection jurisdictions located within reasonable proximity may create a regional fire protection service authority and convene a regional fire protection service authority planning committee. No fire protection jurisdiction may participate in more than one created authority.

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

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

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

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

(6) The planning committee may dissolve itself at any time by a majority vote of the total membership of the planning committee. Any participating fire protection jurisdiction may withdraw upon thirty calendar days' written notice to the other jurisdictions. [2018 c 28 § 3; 2017 c 196 § 8; 2004 c 129 § 3.]

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

**RCW 52.26.040 Planning committee—Formulation of service plan—Competition with private ambulance service.** (1) A regional fire protection service authority planning committee shall adopt a regional fire protection service authority plan providing for the governance, design, financing, and development of fire protection and emergency services. The planning committee may consider the following factors in formulating its plan:

(a) Land use planning criteria; and

(b) The input of cities and counties located within, or partially within, a participating fire protection jurisdiction.

(2) The planning committee may coordinate its activities with neighboring cities, towns, and other local governments that engage in fire protection planning.

(3) The planning committee shall:

(a) Create opportunities for public input in the development of the plan;

(b) Adopt a plan proposing the creation of a regional fire protection service authority and recommending governance, design, financing, and development of fire protection and emergency service facilities and operations, including maintenance and preservation of facilities or systems. The plan may authorize the authority to establish a system of ambulance service to be operated by the authority or operated by contract after a call for bids. However, the authority shall not provide for the establishment of an ambulance service that would compete with any existing private ambulance service, unless the authority determines that the region served by the authority, or a substantial portion of the region served by the authority, is not adequately served by an existing private ambulance service. In determining the adequacy of an existing private ambulance service, the authority shall take into consideration objective generally accepted medical standards and reasonable levels of service which must be published by the authority. Following the preliminary conclusion by the authority that the existing private ambulance service is inadequate, and before establishing an ambulance service or issuing a call for bids, the authority shall allow a minimum of sixty days for the private ambulance service to meet the generally accepted medical standards and accepted levels of service. In the event of a second preliminary conclusion of inadequacy within a twenty-four-month period, the authority may immediately issue a call for bids or establish its own ambulance service and is not required to afford the private ambulance service another sixty-day period to meet the generally accepted medical standards and reasonable levels of service. A private ambulance service that is not licensed by the department of health or whose license is denied, suspended, or revoked is not entitled to a sixty-day period within which to demonstrate adequacy and the authority may immediately issue a call for bids or establish an ambulance service; and

(c) In the plan, recommend sources of revenue authorized by RCW 52.26.050, identify the portions of the plan that may be amended by the board of the authority without voter approval, consistent with RCW 52.26.050, and recommend a financing plan to fund selected fire protection and emergency services and projects.

(4) Once adopted, the plan must be forwarded to the participating fire protection jurisdictions' governing bodies to initiate the election process under RCW 52.26.060.

(5) If the ballot measure is not approved, the planning committee may redefine the selected regional fire protection service authority projects, financing plan, and the ballot measure. The fire protection jurisdictions' governing bodies may approve the new plan and ballot measure, and may then submit the revised proposition to the voters at a subsequent election or a special election. If a ballot measure is not approved by the voters by the third vote, the planning committee is dissolved. [2011 c 141 § 2; 2006 c 200 § 2; 2004 c 129 § 4.]

**RCW 52.26.050 Service plan—Taxes and benefit charges.** (1) A regional fire protection service authority planning committee may, as part of a regional fire protection service authority plan, recommend the imposition of some or all of the following revenue sources, which

a regional fire protection service authority may impose upon approval of the voters as provided in this chapter:

(a) Benefit charges under RCW 52.26.180 through 52.26.270;

(b) Property taxes under RCW 52.26.140 through 52.26.170 and 84.52.044 and RCW 84.09.030, 84.52.010, 84.52.052, and 84.52.069; or

(c) Both (a) and (b) of this subsection.

(2) The authority may impose taxes and benefit charges as set forth in the regional fire protection service authority plan upon creation of the authority, or as provided for in this chapter after creation of the authority. If the plan authorizes the authority to impose benefit charges or sixty percent voter approved taxes, the plan and creation of the authority must be approved by an affirmative vote of sixty percent of the voters within the boundaries of the authority voting on a ballot proposition as set forth in RCW 52.26.060. However, if the plan provides for alternative sources of revenue that become effective if the plan and creation of the authority is approved only by a majority vote, then the plan with alternative sources of revenue and creation of the authority may be approved by an affirmative vote of the majority of those voters. If the plan does not authorize the authority to impose benefit charges or sixty percent voter approved taxes, the plan and creation of the authority must be approved by an affirmative vote of the majority of the voters within the boundaries of the authority voting on a ballot proposition as set forth in RCW 52.26.060. Except as provided in this section, all other voter approval requirements under law for the levying of property taxes or the imposition of benefit charges apply. Revenues from these taxes and benefit charges may be used only to implement the plan as set forth in this chapter. [2006 c 200 § 3; 2004 c 129 § 5.]

**RCW 52.26.060 Service plan—Submission to voters.** The governing bodies of two or more fire protection jurisdictions located within reasonable proximity, upon receipt of the regional fire protection service authority plan under RCW 52.26.040, may certify the plan to the ballot, including identification of the revenue options specified to fund the plan. The governing bodies of the fire protection jurisdictions may draft a ballot title, give notice as required by law for ballot measures, and perform other duties as required to put the plan before the voters of the proposed authority for their approval or rejection as a single ballot measure that both approves formation of the authority and approves the plan. Authorities may negotiate interlocal agreements necessary to implement the plan. The electorate is the voters voting within the boundaries of the proposed regional fire protection service authority. A simple majority of the total persons voting on the single ballot measure to approve the plan and establish the authority is required for approval. However, if the plan authorizes the authority to impose benefit charges or sixty percent voter approved taxes, then the percentage of total persons voting on the single ballot measure to approve the plan and establish the authority is the same as in RCW 52.26.050. The authority must act in accordance with the general election laws of the state. The authority is liable for its proportionate share of the costs when the elections are held under RCW 29A.04.321 and 29A.04.330. [2018 c 28 § 6; 2006 c 200 § 4; 2004 c 129 § 6.]

**RCW 52.26.070 Service authority—Formation—Challenges.** If the voters approve the plan, including creation of a regional fire protection service authority and imposition of taxes and benefit charges, if any, and the election results are certified, the authority is formed on the effective date as set forth in the plan or the next January 1st or July 1st, whichever occurs first. A party challenging the procedure or the formation of a voter-approved authority must file the challenge in writing by serving the prosecuting attorney of each county within, or partially within, the regional fire protection service authority and the attorney general within thirty days after the final certification of the election. Failure to challenge within that time forever bars further challenge of the authority's valid formation. [2017 c 196 § 14; 2017 c 37 § 4; 2006 c 200 § 5; 2004 c 129 § 7.]

**Reviser's note:** This section was amended by 2017 c 37 § 4 and by 2017 c 196 § 14, each without reference to the other. Both amendments are incorporated in the publication of this section under RCW 1.12.025(2). For rule of construction, see RCW 1.12.025(1).

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

**RCW 52.26.080 Organization and composition of governing board—Commissioner positions, districts.** (1) The board shall adopt rules for the conduct of business. The board shall adopt bylaws to govern authority affairs, which may include:

- (a) The time and place of regular meetings;
- (b) Rules for calling special meetings;
- (c) The method of keeping records of proceedings and official acts;
- (d) Procedures for the safekeeping and disbursement of funds; and
- (e) Any other provisions the board finds necessary to include.

(2) The governing board shall be determined by the plan. However, only elected officials of participating fire protection jurisdictions and elected commissioners of the authority as provided in subsection (3) of this section are eligible to serve on the board.

(3)(a) A regional fire protection service authority plan may create one or more regional fire protection service authority commissioner positions to serve on a governing board. The following provisions define the qualifications, compensation, terms, and responsibilities of regional fire protection service authority commissioner positions:

- (i) RCW 52.14.010 governs the compensation, qualifications, and ability to serve as a volunteer firefighter;
- (ii) RCW 52.14.030 governs the polling places for elections; and
- (iii) RCW 52.14.050 governs commissioner vacancies.

(b) The terms of office for regional fire protection service authority commissioner positions may be established by the plan, however, no single term may exceed six years and the terms of multiple positions must be staggered.

(c) Regional fire protection service authority commissioners shall take an oath of office in the manner specified by RCW 52.14.070.

(4)(a) A regional fire protection service authority plan may create commissioner districts. If commissioner districts are created, the population of each commissioner district must be approximately

equal. Commissioner districts must be redrawn as provided in chapter 29A.76 RCW.

(b) Commissioner districts shall be used as follows: (i) Only a registered voter who resides in a commissioner district may be a candidate for, or serve as, a commissioner of the commissioner district; and (ii) only voters of a commissioner district may vote at a primary to nominate candidates for a commissioner of the commissioner district. All voters of the proposed authority must be eligible to vote at a general election to elect a commissioner of the commissioner district. If a plan includes elected officials from participating fire protection jurisdictions, the commissioner districts may be based, in part, on the jurisdictional boundaries of the participating jurisdictions. [2011 c 141 § 3; 2004 c 129 § 8.]

**RCW 52.26.090 Powers of governing board—Designation of some other person as treasurer, when authorized.** (1) The governing board of the authority is responsible for the execution of the voter-approved plan. Participating jurisdictions shall review the plan every ten years. The board may:

(a) Levy taxes and impose benefit charges as authorized in the plan and approved by authority voters;

(b) Enter into agreements with federal, state, local, and regional entities and departments as necessary to accomplish authority purposes and protect the authority's investments;

(c) Accept gifts, grants, or other contributions of funds that will support the purposes and programs of the authority;

(d) Monitor and audit the progress and execution of fire protection and emergency service projects to protect the investment of the public and annually make public its findings;

(e) Pay for services and enter into leases and contracts, including professional service contracts;

(f) Hire, manage, and terminate employees; and

(g) Exercise powers and perform duties as the board determines necessary to carry out the purposes, functions, and projects of the authority in accordance with this title if one of the fire protection jurisdictions is a fire district, unless provided otherwise in the regional fire protection service authority plan, or in accordance with the statutes identified in the plan if none of the fire protection jurisdictions is a fire district.

(2) An authority with more than \$10,000,000 in annual revenues for the preceding three years, or an authority that is being formed by participating jurisdictions that cumulatively had more than \$10,000,000 in annual revenues for three years prior to the formation of the authority, may designate by resolution some other person having experience in financial or fiscal matters as the treasurer of the authority. Such a treasurer shall possess all of the powers, responsibilities, and duties of, and shall be subject to the same restrictions as provided by law for, the county treasurer with regard to a fire district and the county auditor with regard to district financial matters under chapter 52.16 RCW and other applicable statutes.

(3) An authority may enforce fire codes as provided under chapter 19.27 RCW. [2022 c 90 § 4; 2006 c 200 § 6; 2004 c 129 § 9.]

**RCW 52.26.100 Transfer of responsibilities and employees to authority—Civil service system.** (1) Except as otherwise provided in the regional fire protection service authority plan, all powers, duties, and functions of a participating fire protection jurisdiction pertaining to fire protection and emergency services shall be transferred to the regional fire protection service authority on its creation date or on the effective date that a fire protection jurisdiction is subsequently annexed into an authority.

(2) (a) Except as otherwise provided in the regional fire protection service authority plan, and on the creation date of the regional fire protection service authority or, in the case of a fire protection jurisdiction, on the effective date that the fire protection jurisdiction is subsequently annexed into an authority, all reports, documents, surveys, books, records, files, papers, or written material in the possession of the participating fire protection jurisdiction pertaining to fire protection and emergency services powers, functions, and duties shall be delivered to the regional fire protection service authority; all real property and personal property including cabinets, furniture, office equipment, motor vehicles, and other tangible property employed by the participating fire protection jurisdiction in carrying out the fire protection and emergency services powers, functions, and duties shall be transferred to the regional fire protection service authority; and all funds, credits, or other assets held by the participating fire protection jurisdiction in connection with the fire protection and emergency services powers, functions, and duties shall be transferred and credited to the regional fire protection service authority.

(b) Except as otherwise provided in the regional fire protection service authority plan, any appropriations made to the participating fire protection jurisdiction for carrying out the fire protection and emergency services powers, functions, and duties shall be transferred and credited to the regional fire protection service authority.

(c) Except as otherwise provided in the regional fire protection service authority plan, whenever any question arises as to the transfer of any personnel, funds, books, documents, records, papers, files, equipment, or other tangible property used or held in the exercise of the powers and the performance of the duties and functions transferred, the governing body of the participating fire protection jurisdiction shall make a determination as to the proper allocation.

(3) Except as otherwise provided in the regional fire protection service authority plan, all rules and all pending business before the participating fire protection jurisdiction pertaining to the powers, functions, and duties transferred shall be continued and acted upon by the regional fire protection service authority, and all existing contracts and obligations shall remain in full force and shall be performed by the regional fire protection service authority.

(4) The transfer of the powers, duties, functions, and personnel of the participating fire protection jurisdiction shall not affect the validity of any act performed before creation of the regional fire protection service authority.

(5) If apportionments of budgeted funds are required because of the transfers, the treasurer for the authority shall certify the apportionments.

(6) (a) Subject to (c) of this subsection, all employees of the participating fire protection jurisdictions are transferred to the jurisdiction of the regional fire protection service authority on its

creation date or, in the case of a fire protection jurisdiction, on the effective date that the fire protection jurisdiction is subsequently annexed into an authority. Upon transfer, unless an agreement for different terms of transfer is reached between the collective bargaining representatives of the transferring employees and the participating fire protection jurisdictions, an employee is entitled to the employee rights, benefits, and privileges to which he or she would have been entitled as an employee of a participating fire protection jurisdiction, including rights to:

(i) Compensation at least equal to the level at the time of transfer;

(ii) Retirement, vacation, sick leave, and any other accrued benefit;

(iii) Promotion and service time accrual; and

(iv) The length or terms of probationary periods, including no requirement for an additional probationary period if one had been completed before the transfer date.

(b) If any or all of the participating fire protection jurisdictions provide for civil service in their fire departments, the collective bargaining representatives of the transferring employees and the participating fire protection jurisdictions must negotiate regarding the establishment of a civil service system within the authority. This subsection does not apply if none of the participating fire protection districts provide for civil service.

(c) Nothing contained in this section may be construed to alter any existing collective bargaining unit or the provisions of any existing collective bargaining agreement until the agreement has expired or until the bargaining unit has been modified as provided by law. [2011 c 271 § 1; 2006 c 200 § 7; 2004 c 129 § 10.]

**RCW 52.26.110 Withdrawal, reannexation of territory.** (1) As provided in this section, a regional fire protection service authority may withdraw areas from its boundaries or reannex into the authority areas that previously had been withdrawn from the authority under this section.

(2) (a) The withdrawal of an area is authorized upon: (i) Adoption of a resolution by the board approving the withdrawal and finding that, in the opinion of the board, inclusion of this area within the regional fire protection service authority will result in a reduction of the authority's tax levy rate under the provisions of RCW 84.52.010; or (ii) adoption of a resolution by the city or town council approving the withdrawal, if the area is located within the city or town, or adoption of a resolution by the governing body of the fire protection district within which the area is located approving the withdrawal, if the area is located outside of a city or town, but within a fire protection district.

(b) A withdrawal under this section is effective at the end of the day on the thirty-first day of December in the year in which the resolution under (a) (i) or (ii) of this subsection is adopted, but for purposes of establishing boundaries for property tax purposes, the boundaries shall be established immediately upon the adoption of the resolution.

(c) The withdrawal of an area from the boundaries of an authority does not exempt any property therein from taxation for the purpose of paying the costs of redeeming any indebtedness of the authority existing at the time of withdrawal.

(3) (a) An area that has been withdrawn from the boundaries of a regional fire protection service authority under this section may be reannexed into the authority upon: (i) Adoption of a resolution by the board proposing the reannexation; and (ii) adoption of a resolution by the city or town council approving the reannexation, if the area is located within the city or town, or adoption of a resolution by the governing body of the fire protection district within which the area is located approving the reannexation, if the area is located outside of a city or town but within a fire protection district.

(b) A reannexation under this section shall be effective at the end of the day on the thirty-first day of December in the year in which the adoption of the resolution under (a) (ii) of this subsection occurs, but for purposes of establishing boundaries for property tax purposes, the boundaries shall be established immediately upon the adoption of the resolution.

(c) (i) Referendum action on the proposed reannexation under this section may be taken by the voters of the area proposed to be reannexed if a petition calling for a referendum is filed with the city or town council, or governing body of the fire protection district, within a thirty-day period after the adoption of the resolution under (a) (ii) of this subsection, which petition has been signed by registered voters of the area proposed to be reannexed equal in number to ten percent of the total number of the registered voters residing in that area.

(ii) If a valid petition signed by the requisite number of registered voters has been so filed, the effect of the resolutions shall be held in abeyance and a ballot proposition to authorize the reannexation shall be submitted to the voters of the area at the next special election date specified in RCW 29A.04.330 that occurs forty-five or more days after the petitions have been validated. Approval of the ballot proposition authorizing the reannexation by a simple majority vote shall authorize the reannexation. [2004 c 129 § 11.]

**RCW 52.26.120 Dissolution of fire protection district—Election—Transfer of responsibilities.** Any fire protection district within the authority may be dissolved by a majority vote of the registered electors of the district at an election conducted by the election officials of the county or counties in which the district is located in accordance with the general election laws of the state. The proceedings for dissolution may be initiated by the adoption of a resolution by the board. The dissolution of the district shall not cancel outstanding obligations of the district or of a local improvement district within the district, and the county legislative authority or authorities of the county or counties in which the district was located may make annual levies against the lands within the district until the obligations of the districts are paid. All powers, duties, and functions of a dissolved fire protection jurisdiction within the authority boundaries, pertaining to providing fire protection services may be transferred, by resolution, to the regional fire protection service authority. [2004 c 129 § 12.]

**RCW 52.26.130 Debt—Interlocal contracts—General obligation bonds.** (1) An authority may incur general indebtedness for authority purposes, issue bonds, notes, or other evidences of indebtedness not

to exceed an amount, together with any outstanding nonvoter approved general obligation debt, equal to three-fourths of one percent of the value of the taxable property within the authority. The maximum term of the obligations may not exceed twenty years. The obligations may pledge benefit charges and may pledge payments to an authority from the state, the federal government, or any fire protection jurisdiction under an interlocal contract. The interlocal contracts pledging revenues and taxes are binding for a term not to exceed twenty-five years, and taxes or other revenue pledged by an interlocal contract may not be eliminated or modified if it would impair the pledge of the contract.

(2) An authority may also issue general obligation bonds for capital purposes not to exceed an amount, together with any outstanding general obligation debt, equal to one and one-half percent of the value of the taxable property within the authority. The authority may provide for the retirement of the bonds by excess property tax levies. The voters of the authority must approve a proposition authorizing the bonds and levies by an affirmative vote of three-fifths of those voting on the proposition at an election. At the election, the total number of persons voting must constitute not less than forty percent of the voters in the authority who voted at the last preceding general state election. The maximum term of the bonds may not exceed twenty-five years. Elections shall be held as provided in RCW 39.36.050.

(3) Obligations of an authority shall be issued and sold in accordance with chapters 39.46 and 39.50 RCW, as applicable. [2006 c 200 § 10; 2004 c 129 § 14.]

**RCW 52.26.140 Levy of taxes—Levies authorized by special election—Indebtedness—Definition.** (1) To carry out the purposes for which a regional fire protection service authority is created, as authorized in the plan and approved by the voters, the governing board of an authority may annually levy the following taxes:

(a) An ad valorem tax on all taxable property located within the authority not to exceed fifty cents per thousand dollars of assessed value;

(b) An ad valorem tax on all property located within the authority not to exceed fifty cents per thousand dollars of assessed value and which will not cause the combined levies to exceed the constitutional or statutory limitations. This levy, or any portion of this levy, may also be made when dollar rates of other taxing units are released by agreement with the other taxing units from their authorized levies; and

(c) An ad valorem tax on all taxable property located within the authority not to exceed fifty cents per thousand dollars of assessed value if the authority has at least one full-time, paid employee, or contracts with another municipal corporation for the services of at least one full-time, paid employee. This levy may be made only if it will not affect dollar rates which other taxing districts may lawfully claim nor cause the combined levies to exceed the constitutional or statutory limitations or both.

(2) Levies in excess of the amounts provided in subsection (1) of this section or in excess of the aggregate dollar rate limitations or both may be made for any authority purpose when so authorized at a special election under RCW 84.52.052. Any such tax when levied must be

certified to the proper county officials for the collection of the tax as for other general taxes. The taxes when collected shall be placed in the appropriate authority fund or funds as provided by law, and must be paid out on warrants of the auditor of the county in which all, or the largest portion of, the authority is located, upon authorization of the governing board of the authority.

(3) Authorities may provide for the retirement of general indebtedness by excess property tax levies as set forth in RCW 52.26.130.

(4) For purposes of this chapter, the term "value of the taxable property" has the same meaning as in RCW 39.36.015. [2006 c 200 § 11; 2004 c 129 § 15.]

**RCW 52.26.150 Levy of taxes—To be made by county or counties where authority is located.** At the time of making general tax levies in each year, the county legislative authority or authorities of the county or counties in which a regional fire protection service authority is located shall make the required levies for authority purposes against the real and personal property in the authority in accordance with the equalized valuations of the property for general tax purposes and as a part of the general taxes. The tax levies are part of the general tax roll and must be collected as a part of the general taxes against the property in the authority. [2004 c 129 § 16.]

**RCW 52.26.160 Taxation of lands lying within authority and forest protection assessment area.** In the event that lands lie within both a regional fire protection service authority and a forest protection assessment area they shall be taxed and assessed as follows:

(1) If the lands are wholly unimproved, they are subject to forest protection assessments but not to authority levies;

(2) If the lands are wholly improved, they are subject to authority levies but not to forest protection assessments; and

(3) If the lands are partly improved and partly unimproved, they are subject both to authority levies and to forest protection assessments. However, upon request, accompanied by appropriate legal descriptions, the county assessor shall segregate any unimproved portions which each consist of twenty or more acres, and thereafter the unimproved portion or portions are subject only to forest protection assessments. [2004 c 129 § 17.]

**RCW 52.26.170 Collection of taxes.** It is the duty of the county treasurer of the county in which the regional fire protection service authority created under this chapter is located to collect taxes authorized and levied under this chapter. However, when a regional fire protection service authority is located in more than one county, the county treasurer of each county in which the authority is located shall collect the regional fire protection service authority's taxes that are imposed on property located within the county and transfer these funds to the treasurer of the county in which the majority of the authority lies. [2004 c 129 § 18.]

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

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

(2) A benefit charge does not apply to:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**RCW 52.26.190 Benefit charges—Exemptions.** All personal property not assessed and subjected to ad valorem taxation under Title 84 RCW, all property under contract or for which the regional fire protection service authority is receiving payment for as authorized by law, all property subject to chapter 54.28 RCW, and all property that is subject to a contract for services with an authority, is exempt from the benefit charge imposed under this chapter. [2004 c 129 § 25.]

**RCW 52.26.200 Benefit charges—Resolution—County assessor's duties.** (1) The resolution establishing benefit charges as specified in RCW 52.26.180 must 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.

(2) The county assessor of each county in which the regional fire protection service authority is located shall determine and identify the personal properties and improvements to real property that are subject to a benefit charge in each authority 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 must be certified to the county treasurer for collection in the same manner that is used for the collection of fire protection charges for forestlands protected by the

department of natural resources under RCW 76.04.610 and the same penalties and provisions for collection apply. [2004 c 129 § 26.]

**RCW 52.26.210 Benefit charges—Administration and collection by county treasurer.** Each regional fire protection service authority 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 percentage, 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 chapter. The county treasurer shall make distributions each year, as the charges are collected, in the amount of the benefit charges imposed on behalf of each authority, less the deduction provided for in the contract. [2004 c 129 § 27.]

**RCW 52.26.220 Benefit charges—Submission to voters—Renewal.**

(1)(a) The initial imposition of a benefit charge authorized by this chapter must be approved by not less than sixty percent majority of the voters of the regional fire protection service authority voting at a general election or at a special election called by the authority for that purpose. Ballot measures containing an authorization to impose benefit charges that are approved by the voters pursuant to RCW 52.26.060 satisfy the proposition approval requirement of this subsection and subsection (2) of this section.

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

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

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

"Shall . . . . . the regional fire protection service authority composed of (insert the participating fire protection jurisdictions) . . . . . 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 sixty percent of its operating budget, and be prohibited from imposing an additional property tax under RCW 52.26.140 (1) (c)?"

YES

NO

(3)(a) The continued imposition of a benefit charge authorized by this chapter may be approved for six consecutive years, ten consecutive years, or permanently. A ballot measure calling for the continued imposition of a benefit charge for six consecutive years or ten consecutive years must be approved by a majority of the voters of the regional fire protection service authority voting at a general election or at a special election called by the authority for that purpose. A ballot measure calling for the continued imposition of a benefit charge as a permanent benefit charge must be approved by not

less than sixty percent of the voters of the regional fire protection service authority voting at a general election or at a special election called by the authority for that purpose.

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

"Shall . . . . the regional fire protection service authority composed of (insert the participating fire protection jurisdictions) . . . . be authorized to continue voter-authorized benefit charges. . . . (insert "each year for six consecutive years," "each year for ten consecutive years," or "permanently"), not to exceed an amount equal to sixty percent of its operating budget, and be prohibited from imposing an additional property tax under RCW 52.26.140(1)(c)?"

YES

NO

[2020 c 99 § 2; 2017 c 196 § 1; 2006 c 200 § 12; 2004 c 129 § 28.]

**Effective date—2017 c 196 §§ 1-9, 11, 13, and 14:** "Except for sections 10 and 12 of this act, this act is necessary for the immediate preservation of the public peace, health, or safety, or support of the state government and its existing public institutions, and takes effect immediately [May 5, 2017]." [2017 c 196 § 21.]

**RCW 52.26.230 Benefit charges—Establishment—Public hearings—Notice to property owners.** (1) Not fewer 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 chapter, the governing board of the regional fire protection service authority, or the planning committee if the benefit charge is proposed as part of the initial formation of the authority, shall hold a public hearing specifically setting forth its proposal to impose benefit charges for the support of its legally authorized activities that will maintain or improve the services afforded in the authority. 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.

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

(3) All resolutions imposing or changing the benefit charges must be filed with the county treasurer or treasurers of 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 authority.

(4) After the benefit charges have been established, the owners of the property subject to the charge must be notified of the amount of the charge. [2017 c 196 § 2; 2004 c 129 § 29.]

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

**RCW 52.26.240 Benefit charges—Limitation on imposition of property tax.** A regional fire protection service authority that imposes a benefit charge under this chapter shall not impose all or part of the property tax authorized under RCW 52.26.140(1)(c). [2004 c 129 § 30.]

**RCW 52.26.250 Benefit charges—Complaints—Review board.** After notice has been given to the property owners of the amount of the charge, the governing board of a regional fire protection service authority imposing a benefit charge under this chapter shall form a review board for at least a two-week period and shall, upon complaint in writing of an aggrieved party owning property in the authority, 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. [2004 c 129 § 31.]

**RCW 52.26.260 Benefit charges—Model resolution—Assistance by Washington fire commissioners association.** The Washington fire commissioners association, as soon as practicable, shall draft a model resolution to impose the regional fire protection service authority benefit charge authorized by this chapter and may provide assistance to authorities in the establishment of a program to develop benefit charges. [2004 c 129 § 32.]

**RCW 52.26.270 Benefit charges—Additional exemption.** A person who is receiving the exemption contained in RCW 84.36.381 through 84.36.389 is exempt from any legal obligation to pay a portion of the benefit charge imposed under this chapter as follows:

(1) 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) is exempt from twenty-five percent of the charge;

(2) A person who meets the income limitation contained in RCW 84.36.381(5)(b)(i) is exempt from fifty percent of the charge; and

(3) 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. [2004 c 129 § 33.]

**RCW 52.26.280 Civil service—When authorized or required.** (1) Subject to subsection (2) of this section, a regional fire protection service authority may, by resolution of its board, provide for civil service for its employees in the same manner, with the same powers, and with the same force and effect as provided by chapter 41.08 RCW for cities, towns, and municipalities, including restrictions against the discharge of an employee because of residence outside the limits of the regional fire protection service authority.

(2) If an agreement is reached to provide for civil service under RCW 52.26.100(6), the regional fire protection service authority shall

establish such a system as is required by the agreement. [2006 c 200 § 8.]

**RCW 52.26.290 Annexation of territory.** Territory that is annexed to a participating jurisdiction is annexed to the authority as of the effective date of the annexation. The statutes regarding transfer of assets and employees do not apply to the participating jurisdictions in the annexation. [2006 c 200 § 9.]

**RCW 52.26.300 Annexation of fire protection jurisdiction within reasonable proximity to authority.** (1) A fire protection jurisdiction that is located within reasonable proximity to the boundary of a regional fire protection service authority is eligible for annexation by the authority.

(2) An annexation is initiated by the adoption of a resolution by the governing body of a fire protection jurisdiction requesting the annexation. The resolution requesting annexation must then be filed with the governing board of the authority that is requested to annex the fire protection jurisdiction.

(3) Except as otherwise provided in the regional fire protection service authority plan, on receipt of the resolution requesting annexation, the governing board of the authority may adopt a resolution amending its plan to establish terms and conditions of the requested annexation and submit the resolution and plan amendment to the fire protection jurisdiction requesting annexation. An election to authorize the annexation may be held only if the governing body of the fire protection jurisdiction seeking annexation adopts a resolution approving both the annexation and the related plan amendment.

(4) (a) An annexation is authorized if the voters in the fire protection jurisdiction proposed to be annexed approve by a simple majority vote a single ballot measure approving the annexation and related plan amendment.

(b) An annexation is effective on the date specified in the ballot measure. In the event the ballot measure does not specify an effective date, the effective date is on the subsequent January 1st or July 1st, whichever occurs first. [2018 c 28 § 7; 2011 c 271 § 2.]

**RCW 52.26.310 Biennial budget authority.** A regional fire protection service authority may, in lieu of adopting an annual budget, adopt a biennial budget with a mid-biennium review and modification for the second year of the biennium. [2015 c 40 § 2.]