

SSB 5326 - H COMM AMD
By Committee on Finance

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

3 "NEW SECTION. **Sec. 1.** FINDINGS. The legislature finds that:

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

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

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

12 (4) Timely development of significant projects can best be achieved
13 through enhanced funding options for regional fire protection service
14 agencies, using already existing taxing authority to address fire
15 protection emergency service needs and new authority to address
16 critical fire protection projects and emergency services.

17 NEW SECTION. **Sec. 2.** DEFINITIONS. The definitions in this
18 section apply throughout this chapter unless the context clearly
19 requires otherwise.

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

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

1 (3) "Regional fire protection service authority planning committee"
2 or "planning committee" means the advisory committee created under
3 section 3 of this act to create and propose to fire protection
4 jurisdictions a regional fire protection service authority plan to
5 design, finance, and develop fire protection service projects.

6 (4) "Regional fire protection service authority plan" or "plan"
7 means a plan to develop and finance a fire protection service authority
8 project or projects, including, but not limited to, specific capital
9 projects, fire operations and emergency service operations pursuant to
10 section 4(3)(b) of this act, and preservation and maintenance of
11 existing or future facilities.

12 (5) "Fire protection jurisdiction" means a fire district, city,
13 town, port district, or Indian tribe.

14 (6) "Regular property taxes" has the same meaning as in RCW
15 84.04.140.

16 NEW SECTION. **Sec. 3.** PLANNING COMMITTEE FORMATION. Regional fire
17 protection service authority planning committees are advisory entities
18 that are created, convened, and empowered as follows:

19 (1) Any two or more adjacent fire protection jurisdictions may
20 create a regional fire protection service authority and convene a
21 regional fire protection service authority planning committee. No fire
22 protection jurisdiction may participate in more than one authority.

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

32 (3) A regional fire protection service authority planning committee
33 may receive state funding, as appropriated by the legislature, or
34 county funding provided by the affected counties for start-up funding
35 to pay for salaries, expenses, overhead, supplies, and similar expenses
36 ordinarily and necessarily incurred. Upon creation of a regional fire

1 protection service authority, the authority shall within one year
2 reimburse the state or county for any sums advanced for these start-up
3 costs from the state or county.

4 (4) The planning committee shall conduct its affairs and formulate
5 a regional fire protection service authority plan as provided under
6 section 4 of this act.

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

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

14 NEW SECTION. **Sec. 4.** PLANNING COMMITTEE DUTIES. (1) A regional
15 fire protection service authority planning committee shall adopt a
16 regional fire protection service authority plan providing for the
17 design, financing, and development of fire protection services. The
18 planning committee may consider the following factors in formulating
19 its plan:

20 (a) Land use planning criteria; and

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

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

26 (3) The planning committee shall:

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

29 (b) Adopt a plan proposing the creation of a regional fire
30 protection service authority and recommending design, financing, and
31 development of fire protection and emergency service facilities and
32 operations, including maintenance and preservation of facilities or
33 systems, except that no ambulance service may be recommended unless the
34 regional fire protection service authority determines that the fire
35 protection jurisdictions that are members of the authority are not
36 adequately served by existing private ambulance service in which case

1 the authority may provide for the establishment of a system of
2 ambulance service to be operated by the authority or operated by
3 contract after a call for bids; and

4 (c) Recommend sources of revenue authorized by section 5 of this
5 act and a financing plan to fund selected fire protection service
6 projects.

7 (4) Once adopted, the plan must be forwarded to the participating
8 fire protection jurisdictions' governing bodies to initiate the
9 election process under section 6 of this act.

10 (5) If the ballot measure is not approved, the planning committee
11 may redefine the selected regional fire protection service authority
12 projects, financing plan, and the ballot measure. The fire protection
13 jurisdictions' governing bodies may approve the new plan and ballot
14 measure, and may then submit the revised proposition to the voters at
15 a subsequent election or a special election. If a ballot measure is
16 not approved by the voters by the third vote, the planning committee is
17 dissolved.

18 NEW SECTION. **Sec. 5. TAXES AND FEES.** (1) A regional fire
19 protection service authority planning committee may, as part of a
20 regional fire protection service authority plan, recommend the
21 imposition of some or all of the following revenue sources, which a
22 regional fire protection service authority may impose upon approval of
23 the voters as provided in this chapter:

24 (a) Benefit charges under sections 24 through 33 of this act;

25 (b) Property taxes under sections 15 through 18 and 20 of this act
26 and RCW 84.09.030, 84.52.010, 84.52.052, and 84.52.069; or

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

28 (2) Taxes and benefit charges may not be imposed unless they are
29 identified in the regional fire protection service authority plan and
30 the plan is approved by an affirmative vote of the majority of the
31 voters within the boundaries of the authority voting on a ballot
32 proposition as set forth in section 6 of this act. The voter approval
33 requirement provided in this section is in addition to any other voter
34 approval requirement under law for the levying of property taxes or the
35 imposition of benefit charges. Revenues from these taxes and benefit

1 charges may be used only to implement the plan as set forth in this
2 chapter.

3 NEW SECTION. **Sec. 6.** SUBMISSION OF PLAN TO THE VOTERS. The
4 governing bodies of two or more adjacent fire protection jurisdictions,
5 upon receipt of the regional fire protection service authority plan
6 under section 4 of this act, may certify the plan to the ballot,
7 including identification of the tax options necessary to fund the plan.
8 The governing bodies of the fire protection jurisdictions may draft a
9 ballot title, give notice as required by law for ballot measures, and
10 perform other duties as required to put the plan before the voters of
11 the proposed authority for their approval or rejection as a single
12 ballot measure that both approves formation of the authority and
13 approves the plan. Authorities may negotiate interlocal agreements
14 necessary to implement the plan. The electorate is the voters voting
15 within the boundaries of the proposed regional fire protection service
16 authority. A simple majority of the total persons voting on the single
17 ballot measure to approve the plan, establish the authority, and
18 approve the taxes is required for approval. The authority must act in
19 accordance with the general election laws of the state. The authority
20 is liable for its proportionate share of the costs when the elections
21 are held under RCW 29.13.010 and 29.13.020.

22 NEW SECTION. **Sec. 7.** CERTIFICATION OF FORMATION. If the voters
23 approve the plan, including creation of a regional fire protection
24 service authority and imposition of taxes, if any, the authority is
25 formed. The appropriate county election officials shall, within
26 fifteen days of the final certification of the election results,
27 publish a notice in a newspaper or newspapers of general circulation in
28 the authority declaring the authority formed. A party challenging the
29 procedure or the formation of a voter-approved authority must file the
30 challenge in writing by serving the prosecuting attorney of each county
31 within, or partially within, the regional fire protection service
32 authority and the attorney general within thirty days after the final
33 certification of the election. Failure to challenge within that time
34 forever bars further challenge of the authority's valid formation.

1 NEW SECTION. **Sec. 8.** BOARD ORGANIZATION AND COMPOSITION. (1) The
2 board shall adopt rules for the conduct of business. The board shall
3 adopt bylaws to govern authority affairs, which may include:

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

9 (2) The governing board shall be determined by the plan and consist
10 solely of elected officials.

11 NEW SECTION. **Sec. 9.** BOARD'S POWERS AND DUTIES. (1) The
12 governing board of the authority is responsible for the execution of
13 the voter-approved plan. Participating jurisdictions shall review the
14 plan every ten years. The board shall:

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

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

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

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

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

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

28 (g) Exercise other powers and duties as may be reasonable to carry
29 out the purposes of the authority.

30 (2) An authority may acquire, hold, or dispose of real property.

31 (3) An authority may exercise the powers of eminent domain.

32 (4) An authority may enforce fire codes as provided under chapter
33 19.27 RCW.

34 NEW SECTION. **Sec. 10.** TRANSFER OF RESPONSIBILITIES. (1) All
35 powers, duties, and functions of a participating fire protection

1 jurisdiction pertaining to providing fire protection services may be
2 transferred, by resolution, to the regional fire protection service
3 authority.

4 (2)(a) All reports, documents, surveys, books, records, files,
5 papers, or written material in the possession of the participating fire
6 protection jurisdiction pertaining to the powers, functions, and duties
7 transferred shall be delivered to the custody of the regional fire
8 protection service authority. All real property and personal property
9 including cabinets, furniture, office equipment, motor vehicles, and
10 other tangible property employed by the participating fire protection
11 jurisdiction in carrying out the powers, functions, and duties
12 transferred shall be made available to the regional fire protection
13 service authority. All funds, credits, or other assets held in
14 connection with the powers, functions, and duties transferred shall be
15 assigned to the regional fire protection service authority.

16 (b) Any appropriations made to the participating fire protection
17 jurisdiction for carrying out the powers, functions, and duties
18 transferred shall, on the effective date of the resolution, be
19 transferred and credited to the regional fire protection service
20 authority.

21 (c) Whenever any question arises as to the transfer of any
22 personnel, funds, books, documents, records, papers, files, equipment,
23 or other tangible property used or held in the exercise of the powers
24 and the performance of the duties and functions transferred, the
25 governing body of the participating fire protection jurisdiction shall
26 make a determination as to the proper allocation.

27 (3) All rules and all pending business before the participating
28 fire protection jurisdiction pertaining to the powers, functions, and
29 duties transferred shall be continued and acted upon by the regional
30 fire protection service authority. All existing contracts and
31 obligations shall remain in full force and shall be performed by the
32 regional fire protection service authority.

33 (4) The transfer of the powers, duties, functions, and personnel of
34 the participating fire protection jurisdiction shall not affect the
35 validity of any act performed before the effective date of the
36 resolution.

1 (5) If apportionments of budgeted funds are required because of the
2 transfers directed by the resolution, the treasurer under section 18 of
3 this act shall certify the apportionments.

4 (6) Nothing contained in this section may be construed to alter any
5 existing collective bargaining unit or the provisions of any existing
6 collective bargaining agreement until the agreement has expired or
7 until the bargaining unit has been modified as provided by law. RCW
8 35.13.215 through 35.13.235 apply to the transfer of employees under
9 this section.

10 NEW SECTION. **Sec. 11. WITHDRAWAL.** (1) As provided in this
11 section, a regional fire protection service authority may withdraw
12 areas from its boundaries.

13 (2) The withdrawal of an area is authorized upon: (a) Adoption of
14 a resolution by the board requesting the withdrawal and finding that,
15 in the opinion of the board, inclusion of this area within the regional
16 fire protection service authority will result in a reduction of the
17 district's tax levy rate under the provisions of RCW 84.52.010; and (b)
18 adoption of a resolution by the city or town council approving the
19 withdrawal, if the area is located within the city or town, or adoption
20 of a resolution by the fire district or authorities of the fire
21 district within which the area is located approving the withdrawal, if
22 the area is located outside of a city or town. A withdrawal is
23 effective at the end of the day on the thirty-first day of December in
24 the year in which the resolutions under (b) of this subsection are
25 adopted, but for purposes of establishing boundaries for property tax
26 purposes, the boundaries shall be established immediately upon the
27 adoption of the second resolution.

28 (3)(a) The authority of an area to be withdrawn from a regional
29 fire protection service authority as provided under this section is in
30 addition to, and not subject to, section 10(6) of this act.

31 (b) The withdrawal of an area from the boundaries of a regional
32 fire protection service authority does not exempt any property therein
33 from taxation for the purpose of paying the costs of redeeming any
34 indebtedness of the fire protection district existing at the time of
35 withdrawal.

1 NEW SECTION. **Sec. 12.** DISSOLUTION--ELECTION. Any fire protection
2 district within the authority may be dissolved by a majority vote of
3 the registered electors of the district at an election conducted by the
4 election officials of the county or counties in which the district is
5 located in accordance with the general election laws of the state. The
6 proceedings for dissolution may be initiated by the adoption of a
7 resolution by the board. The dissolution of the district shall not
8 cancel outstanding obligations of the district or of a local
9 improvement district within the district, and the county legislative
10 authority or authorities of the county or counties in which the
11 district was located may make annual levies against the lands within
12 the district until the obligations of the districts are paid. All
13 powers, duties, and functions of a dissolved fire protection
14 jurisdiction within the authority boundaries, pertaining to providing
15 fire protection services may be transferred, by resolution, to the
16 regional fire protection service authority.

17 **Sec. 13.** RCW 57.90.010 and 1999 c 153 s 24 are each amended to
18 read as follows:

19 Water-sewer, park and recreation, metropolitan park, county rural
20 library, cemetery, flood control, mosquito control, diking and
21 drainage, irrigation or reclamation, weed, health, or fire protection
22 districts, and any air pollution control authority or regional fire
23 protection service authority, hereinafter referred to as "special
24 districts," which are located wholly or in part within a county with a
25 population of two hundred ten thousand or more may be disincorporated
26 when the district has not actively carried out any of the special
27 purposes or functions for which it was formed within the preceding
28 consecutive five-year period.

29 NEW SECTION. **Sec. 14.** DEBT AND BONDING. Unless contrary to this
30 section, chapter 39.42 RCW applies to debt and bonding under this
31 section. The authority may borrow money, but may not issue any debt of
32 its own for more than ten years' duration. An authority may issue
33 notes or other evidences of indebtedness with a maturity of not more
34 than twenty years. An authority may, when authorized by the plan,
35 enter into agreements with the state to pledge taxes or other revenues

1 of the authority for the purpose of paying in part or whole principal
2 and interest on bonds issued by the authority. The contracts pledging
3 revenues and taxes are binding for the term of the agreement, but not
4 to exceed twenty-five years, and no tax pledged by an agreement may be
5 eliminated or modified if it would impair the pledge of the agreement.

6 NEW SECTION. **Sec. 15.** (1) To carry out the purposes for which a
7 regional fire protection service authority is created, as authorized in
8 the plan and approved by the voters, the governing board of an
9 authority may annually levy the following taxes:

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

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

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

27 (2) Levies in excess of the amounts provided in subsection (1) of
28 this section or in excess of the aggregate dollar rate limitations or
29 both may be made for any authority purpose when so authorized at a
30 special election under RCW 84.52.052. Any such tax when levied must be
31 certified to the proper county officials for the collection of the tax
32 as for other general taxes. The taxes when collected shall be placed
33 in the appropriate authority fund or funds as provided by law, and must
34 be paid out on warrants of the auditor of the county in which all, or
35 the largest portion of, the authority is located, upon authorization of
36 the governing board of the authority.

1 (3) Authorities are additionally authorized to incur general
2 indebtedness and to issue general obligation bonds for capital purposes
3 as provided in section 14 of this act. Authorities may provide for the
4 retirement of general indebtedness by excess property tax levies, when
5 the voters of the authority have approved a proposition authorizing
6 such indebtedness and levies by an affirmative vote of three-fifths of
7 those voting on the proposition at such an election, at which election
8 the total number of persons voting shall constitute not less than forty
9 percent of the voters in the authority who voted at the last preceding
10 state general election. Elections must be held as provided in RCW
11 39.36.050. The maximum term of any bonds issued under the authority of
12 this section may not exceed ten years and must be issued and sold in
13 accordance with chapter 39.46 RCW.

14 (4) For purposes of this section, the term "value of the taxable
15 property" has the same meaning as in RCW 39.36.015.

16 NEW SECTION. **Sec. 16.** At the time of making general tax levies in
17 each year, the county legislative authority or authorities of the
18 county or counties in which a regional fire protection service
19 authority is located shall make the required levies for authority
20 purposes against the real and personal property in the authority in
21 accordance with the equalized valuations of the property for general
22 tax purposes and as a part of the general taxes. The tax levies are
23 part of the general tax roll and must be collected as a part of the
24 general taxes against the property in the authority.

25 NEW SECTION. **Sec. 17.** In the event that lands lie within both a
26 regional fire protection service authority and a forest protection
27 assessment area they shall be taxed and assessed as follows:

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

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

32 (3) If the lands are partly improved and partly unimproved, they
33 are subject both to authority levies and to forest protection
34 assessments. However, upon request, accompanied by appropriate legal
35 descriptions, the county assessor shall segregate any unimproved

1 portions which each consist of twenty or more acres, and thereafter the
2 unimproved portion or portions are subject only to forest protection
3 assessments.

4 NEW SECTION. **Sec. 18.** It is the duty of the county treasurer of
5 the county in which the regional fire protection service authority
6 created under this chapter is located to collect taxes authorized and
7 levied under this chapter. However, when a regional fire protection
8 service authority is located in more than one county, the county
9 treasurer of each county in which the authority is located shall
10 collect the regional fire protection service authority's taxes that are
11 imposed on property located within the county and transfer these funds
12 to the treasurer of the county in which the majority of the authority
13 lies.

14 **Sec. 19.** RCW 84.09.030 and 1996 c 230 s 1613 are each amended to
15 read as follows:

16 Except as follows, the boundaries of counties, cities and all other
17 taxing districts, for purposes of property taxation and the levy of
18 property taxes, shall be the established official boundaries of such
19 districts existing on the first day of March of the year in which the
20 property tax levy is made.

21 The official boundaries of a newly incorporated taxing district
22 shall be established at a different date in the year in which the
23 incorporation occurred as follows:

24 (1) Boundaries for a newly incorporated city shall be established
25 on the last day of March of the year in which the initial property tax
26 levy is made, and the boundaries of a road district, library district,
27 or fire protection district or districts, that include any portion of
28 the area that was incorporated within its boundaries shall be altered
29 as of this date to exclude this area, if the budget for the newly
30 incorporated city is filed pursuant to RCW 84.52.020 and the levy
31 request of the newly incorporated city is made pursuant to RCW
32 84.52.070. Whenever a proposed city incorporation is on the March
33 special election ballot, the county auditor shall submit the legal
34 description of the proposed city to the department of revenue on or
35 before the first day of March;

1 (2) Boundaries for a newly incorporated port district or regional
2 fire protection service authority shall be established on the first day
3 of October if the boundaries of the newly incorporated port district or
4 regional fire protection service authority are coterminous with the
5 boundaries of another taxing district or districts, as they existed on
6 the first day of March of that year;

7 (3) Boundaries of any other newly incorporated taxing district
8 shall be established on the first day of June of the year in which the
9 property tax levy is made if the taxing district has boundaries
10 coterminous with the boundaries of another taxing district, as they
11 existed on the first day of March of that year;

12 (4) Boundaries for a newly incorporated water-sewer district shall
13 be established on the fifteenth of June of the year in which the
14 proposition under RCW 57.04.050 authorizing a water district excess
15 levy is approved.

16 The boundaries of a taxing district shall be established on the
17 first day of June if territory has been added to, or removed from, the
18 taxing district after the first day of March of that year with
19 boundaries coterminous with the boundaries of another taxing district
20 as they existed on the first day of March of that year. However, the
21 boundaries of a road district, library district, or fire protection
22 district or districts, that include any portion of the area that was
23 annexed to a city or town within its boundaries shall be altered as of
24 this date to exclude this area. In any case where any instrument
25 setting forth the official boundaries of any newly established taxing
26 district, or setting forth any change in such boundaries, is required
27 by law to be filed in the office of the county auditor or other county
28 official, said instrument shall be filed in triplicate. The officer
29 with whom such instrument is filed shall transmit two copies to the
30 county assessor.

31 No property tax levy shall be made for any taxing district whose
32 boundaries are not established as of the dates provided in this
33 section.

34 NEW SECTION. Sec. 20. A new section is added to chapter 84.52 RCW
35 to read as follows:

36 (1) If a fire protection district is a participating fire

1 protection jurisdiction in a regional fire protection service
2 authority, the regular property tax levies of the fire protection
3 district are limited as follows:

4 (a) The regular levy of the district under RCW 52.16.130 shall not
5 exceed fifty cents per thousand dollars of assessed value of taxable
6 property in the district less the amount of any levy imposed by the
7 authority under section 15(1)(a) of this act;

8 (b) The levy of the district under RCW 52.16.140 shall not exceed
9 fifty cents per thousand dollars of assessed value of taxable property
10 in the district less the amount of any levy imposed by the authority
11 under section 15(1)(b) of this act; and

12 (c) The levy of the district under RCW 52.16.160 shall not exceed
13 fifty cents per thousand dollars of assessed value of taxable property
14 in the district less the amount of any levy imposed by the authority
15 under section 15(1)(c) of this act.

16 (2) If a city or town is a participating fire protection
17 jurisdiction in a regional fire protection service authority, the
18 regular levies of the city or town shall not exceed the applicable
19 rates provided in RCW 27.12.390, 52.04.081, and 84.52.043(1) less the
20 aggregate rates of any regular levies made by the authority under
21 section 15(1) of this act.

22 (3) If a port district is a participating fire protection
23 jurisdiction in a regional fire protection service authority, the
24 regular levy of the port district under RCW 53.36.020 shall not exceed
25 forty-five cents per thousand dollars of assessed value of taxable
26 property in the district less the aggregate rates of any regular levies
27 imposed by the authority under section 15(1) of this act.

28 (4) For purposes of this section, the following definitions apply:

29 (a) "Fire protection jurisdiction" means a fire protection
30 district, city, town, Indian tribe, or port district; and

31 (b) "Participating fire protection jurisdiction" means a fire
32 protection district, city, town, Indian tribe, or port district that is
33 represented on the governing board of a regional fire protection
34 service authority.

35 **Sec. 21.** RCW 84.52.010 and 2002 c 248 s 15 and 2002 c 88 s 7 are
36 each reenacted and amended to read as follows:

1 Except as is permitted under RCW 84.55.050, all taxes shall be
2 levied or voted in specific amounts.

3 The rate percent of all taxes for state and county purposes, and
4 purposes of taxing districts coextensive with the county, shall be
5 determined, calculated and fixed by the county assessors of the
6 respective counties, within the limitations provided by law, upon the
7 assessed valuation of the property of the county, as shown by the
8 completed tax rolls of the county, and the rate percent of all taxes
9 levied for purposes of taxing districts within any county shall be
10 determined, calculated and fixed by the county assessors of the
11 respective counties, within the limitations provided by law, upon the
12 assessed valuation of the property of the taxing districts
13 respectively.

14 When a county assessor finds that the aggregate rate of tax levy on
15 any property, that is subject to the limitations set forth in RCW
16 84.52.043 or 84.52.050, exceeds the limitations provided in either of
17 these sections, the assessor shall recompute and establish a
18 consolidated levy in the following manner:

19 (1) The full certified rates of tax levy for state, county, county
20 road district, and city or town purposes shall be extended on the tax
21 rolls in amounts not exceeding the limitations established by law;
22 however any state levy shall take precedence over all other levies and
23 shall not be reduced for any purpose other than that required by RCW
24 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,
25 84.34.230, the portion of the levy by a metropolitan park district that
26 was protected under RCW 84.52.120, and 84.52.105, the combined rate of
27 regular property tax levies that are subject to the one percent
28 limitation exceeds one percent of the true and fair value of any
29 property, then these levies shall be reduced as follows: (a) The
30 portion of the levy by a metropolitan park district that is protected
31 under RCW 84.52.120 shall be reduced until the combined rate no longer
32 exceeds one percent of the true and fair value of any property or shall
33 be eliminated; (b) if the combined rate of regular property tax levies
34 that are subject to the one percent limitation still exceeds one
35 percent of the true and fair value of any property, then the levies
36 imposed under RCW 84.34.230, 84.52.105, and any portion of the levy
37 imposed under RCW 84.52.069 that is in excess of thirty cents per

1 thousand dollars of assessed value, shall be reduced on a pro rata
2 basis until the combined rate no longer exceeds one percent of the true
3 and fair value of any property or shall be eliminated; and (c) if the
4 combined rate of regular property tax levies that are subject to the
5 one percent limitation still exceeds one percent of the true and fair
6 value of any property, then the thirty cents per thousand dollars of
7 assessed value of tax levy imposed under RCW 84.52.069 shall be reduced
8 until the combined rate no longer exceeds one percent of the true and
9 fair value of any property or eliminated.

10 (2) The certified rates of tax levy subject to these limitations by
11 all junior taxing districts imposing taxes on such property shall be
12 reduced or eliminated as follows to bring the consolidated levy of
13 taxes on such property within the provisions of these limitations:

14 (a) First, the certified property tax levy rates of those junior
15 taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100,
16 and 67.38.130 shall be reduced on a pro rata basis or eliminated;

17 (b) Second, if the consolidated tax levy rate still exceeds these
18 limitations, the certified property tax levy rates of flood control
19 zone districts shall be reduced on a pro rata basis or eliminated;

20 (c) Third, if the consolidated tax levy rate still exceeds these
21 limitations, the certified property tax levy rates of all other junior
22 taxing districts, other than fire protection districts, regional fire
23 protection service authorities, library districts, the first fifty cent
24 per thousand dollars of assessed valuation levies for metropolitan park
25 districts, and the first fifty cent per thousand dollars of assessed
26 valuation levies for public hospital districts, shall be reduced on a
27 pro rata basis or eliminated;

28 (d) Fourth, if the consolidated tax levy rate still exceeds these
29 limitations, the first fifty cent per thousand dollars of assessed
30 valuation levies for metropolitan park districts created on or after
31 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

32 (e) Fifth, if the consolidated tax levy rate still exceeds these
33 limitations, the certified property tax levy rates authorized to
34 regional fire protection service authorities under section 15(1) (b)
35 and (c) of this act and fire protection districts under RCW 52.16.140
36 and 52.16.160 shall be reduced on a pro rata basis or eliminated; and

1 (f) Sixth, if the consolidated tax levy rate still exceeds these
2 limitations, the certified property tax levy rates authorized for
3 regional fire protection service authorities under section 15(1)(a) of
4 this act, fire protection districts under RCW 52.16.130, library
5 districts, metropolitan park districts created before January 1, 2002,
6 under their first fifty cent per thousand dollars of assessed valuation
7 levy, and public hospital districts under their first fifty cent per
8 thousand dollars of assessed valuation levy, shall be reduced on a pro
9 rata basis or eliminated.

10 In determining whether the aggregate rate of tax levy on any
11 property, that is subject to the limitations set forth in RCW
12 84.52.050, exceeds the limitations provided in that section, the
13 assessor shall use the hypothetical state levy, as apportioned to the
14 county under RCW 84.48.080, that was computed under RCW 84.48.080
15 without regard to the reduction under RCW 84.55.012.

16 **Sec. 22.** RCW 84.52.052 and 2002 c 248 s 16 and 2002 c 180 s 1 are
17 each reenacted and amended to read as follows:

18 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW
19 84.52.043 shall not prevent the levy of additional taxes by any taxing
20 district, except school districts and fire protection districts, in
21 which a larger levy is necessary in order to prevent the impairment of
22 the obligation of contracts. As used in this section, the term "taxing
23 district" means any county, metropolitan park district, park and
24 recreation service area, park and recreation district, water-sewer
25 district, solid waste disposal district, public facilities district,
26 flood control zone district, county rail district, service district,
27 public hospital district, road district, rural county library district,
28 island library district, rural partial-county library district,
29 intercounty rural library district, cemetery district, city, town,
30 transportation benefit district, emergency medical service district
31 with a population density of less than one thousand per square mile,
32 cultural arts, stadium, regional fire protection service authority, and
33 convention district, or city transportation authority.

34 Any such taxing district may levy taxes at a rate in excess of the
35 rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or
36 84.55.010 through 84.55.050, when authorized so to do by the voters of

1 such taxing district in the manner set forth in Article VII, section
2 2(a) of the Constitution of this state at a special or general election
3 to be held in the year in which the levy is made.

4 A special election may be called and the time therefor fixed by the
5 county legislative authority, or council, board of commissioners, or
6 other governing body of any such taxing district, by giving notice
7 thereof by publication in the manner provided by law for giving notices
8 of general elections, at which special election the proposition
9 authorizing such excess levy shall be submitted in such form as to
10 enable the voters favoring the proposition to vote "yes" and those
11 opposed thereto to vote "no."

12 **Sec. 23.** RCW 84.52.069 and 1999 c 224 s 1 are each amended to read
13 as follows:

14 (1) As used in this section, "taxing district" means a county,
15 emergency medical service district, city or town, public hospital
16 district, urban emergency medical service district, regional fire
17 protection service authority, or fire protection district.

18 (2) A taxing district may impose additional regular property tax
19 levies in an amount equal to fifty cents or less per thousand dollars
20 of the assessed value of property in the taxing district. The tax
21 shall be imposed (a) each year for six consecutive years, (b) each year
22 for ten consecutive years, or (c) permanently. A tax levy under this
23 section must be specifically authorized by a majority of at least
24 three-fifths of the registered voters thereof approving a proposition
25 authorizing the levies submitted at a general or special election, at
26 which election the number of persons voting "yes" on the proposition
27 shall constitute three-fifths of a number equal to forty percent of the
28 total number of voters voting in such taxing district at the last
29 preceding general election when the number of registered voters voting
30 on the proposition does not exceed forty percent of the total number of
31 voters voting in such taxing district in the last preceding general
32 election; or by a majority of at least three-fifths of the registered
33 voters thereof voting on the proposition when the number of registered
34 voters voting on the proposition exceeds forty percent of the total
35 number of voters voting in such taxing district in the last preceding
36 general election. Ballot propositions shall conform with RCW

1 29.30.111. A taxing district shall not submit to the voters at the
2 same election multiple propositions to impose a levy under this
3 section.

4 (3) A taxing district imposing a permanent levy under this section
5 shall provide for separate accounting of expenditures of the revenues
6 generated by the levy. The taxing district shall maintain a statement
7 of the accounting which shall be updated at least every two years and
8 shall be available to the public upon request at no charge.

9 (4) A taxing district imposing a permanent levy under this section
10 shall provide for a referendum procedure to apply to the ordinance or
11 resolution imposing the tax. This referendum procedure shall specify
12 that a referendum petition may be filed at any time with a filing
13 officer, as identified in the ordinance or resolution. Within ten
14 days, the filing officer shall confer with the petitioner concerning
15 form and style of the petition, issue the petition an identification
16 number, and secure an accurate, concise, and positive ballot title from
17 the designated local official. The petitioner shall have thirty days
18 in which to secure the signatures of not less than fifteen percent of
19 the registered voters of the taxing district, as of the last general
20 election, upon petition forms which contain the ballot title and the
21 full text of the measure to be referred. The filing officer shall
22 verify the sufficiency of the signatures on the petition and, if
23 sufficient valid signatures are properly submitted, shall certify the
24 referendum measure to the next election within the taxing district if
25 one is to be held within one hundred eighty days from the date of
26 filing of the referendum petition, or at a special election to be
27 called for that purpose in accordance with RCW 29.13.020.

28 The referendum procedure provided in this subsection shall be
29 exclusive in all instances for any taxing district imposing the tax
30 under this section and shall supersede the procedures provided under
31 all other statutory or charter provisions for initiative or referendum
32 which might otherwise apply.

33 (5) Any tax imposed under this section shall be used only for the
34 provision of emergency medical care or emergency medical services,
35 including related personnel costs, training for such personnel, and
36 related equipment, supplies, vehicles and structures needed for the
37 provision of emergency medical care or emergency medical services.

1 (6) If a county levies a tax under this section, no taxing district
2 within the county may levy a tax under this section. If a regional
3 fire protection service authority imposes a tax under this section, no
4 other taxing district that is a participating fire protection
5 jurisdiction in the regional fire protection service authority may levy
6 a tax under this section. No other taxing district may levy a tax
7 under this section if another taxing district has levied a tax under
8 this section within its boundaries: PROVIDED, That if a county levies
9 less than fifty cents per thousand dollars of the assessed value of
10 property, then any other taxing district may levy a tax under this
11 section equal to the difference between the rate of the levy by the
12 county and fifty cents: PROVIDED FURTHER, That if a taxing district
13 within a county levies this tax, and the voters of the county
14 subsequently approve a levying of this tax, then the amount of the
15 taxing district levy within the county shall be reduced, when the
16 combined levies exceed fifty cents. Whenever a tax is levied county-
17 wide, the service shall, insofar as is feasible, be provided throughout
18 the county: PROVIDED FURTHER, That no county-wide levy proposal may be
19 placed on the ballot without the approval of the legislative authority
20 of each city exceeding fifty thousand population within the county:
21 AND PROVIDED FURTHER, That this section and RCW 36.32.480 shall not
22 prohibit any city or town from levying an annual excess levy to fund
23 emergency medical services: AND PROVIDED, FURTHER, That if a county
24 proposes to impose tax levies under this section, no other ballot
25 proposition authorizing tax levies under this section by another taxing
26 district in the county may be placed before the voters at the same
27 election at which the county ballot proposition is placed: AND
28 PROVIDED FURTHER, That any taxing district emergency medical service
29 levy that is limited in duration and that is authorized subsequent to
30 a county emergency medical service levy that is limited in duration,
31 shall expire concurrently with the county emergency medical service
32 levy.

33 (7) The limitations in RCW 84.52.043 shall not apply to the tax
34 levy authorized in this section.

35 (8) If a ballot proposition approved under subsection (2) of this
36 section did not impose the maximum allowable levy amount authorized for
37 the taxing district under this section, any future increase up to the

1 maximum allowable levy amount must be specifically authorized by the
2 voters in accordance with subsection (2) of this section at a general
3 or special election.

4 (9) The limitation in RCW 84.55.010 shall not apply to the first
5 levy imposed pursuant to this section following the approval of such
6 levy by the voters pursuant to subsection (2) of this section.

7 (10) For purposes of this section, the following definitions apply:

8 (a) "Fire protection jurisdiction" means a fire protection
9 district, city, town, Indian tribe, or port district; and

10 (b) "Participating fire protection jurisdiction" means a fire
11 protection district, city, town, Indian tribe, or port district that is
12 represented on the governing board of a regional fire protection
13 service authority.

14 NEW SECTION. Sec. 24. (1) The governing board of a regional fire
15 protection service authority may by resolution, as authorized in the
16 plan and approved by the voters, for authority purposes authorized by
17 law, fix and impose a benefit charge on personal property and
18 improvements to real property which are located within the authority on
19 the date specified and which have received or will receive the benefits
20 provided by the authority, to be paid by the owners of the properties.
21 A benefit charge does not apply to personal property and improvements
22 to real property owned or used by any recognized religious denomination
23 or religious organization as, or including, a sanctuary or for purposes
24 related to the bona fide religious ministries of the denomination or
25 religious organization, including schools and educational facilities
26 used for kindergarten, primary, or secondary educational purposes or
27 for institutions of higher education and all grounds and buildings
28 related thereto. However, a benefit charge does apply to personal
29 property and improvements to real property owned or used by any
30 recognized religious denomination or religious organization for
31 business operations, profit-making enterprises, or activities not
32 including use of a sanctuary or related to kindergarten, primary, or
33 secondary educational purposes or for institutions of higher education.
34 The aggregate amount of these benefit charges in any one year may not
35 exceed an amount equal to sixty percent of the operating budget for the
36 year in which the benefit charge is to be collected. It is the duty of

1 the county legislative authority or authorities of the county or
2 counties in which the regional fire protection service authority is
3 located to make any necessary adjustments to assure compliance with
4 this limitation and to immediately notify the governing board of an
5 authority of any changes thereof.

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

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

36 (4) For the purposes of this section and sections 25 through 33 of
37 this act, the following definitions apply:

1 (a)(i) "Personal property" includes every form of tangible personal
2 property including, but not limited to, all goods, chattels, stock in
3 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 not
9 subject to damage by fire.

10 NEW SECTION. **Sec. 25.** All personal property not assessed and
11 subjected to ad valorem taxation under Title 84 RCW, all property under
12 contract or for which the regional fire protection service authority is
13 receiving payment for as authorized by law, all property subject to
14 chapter 54.28 RCW, and all property that is subject to a contract for
15 services with an authority, is exempt from the benefit charge imposed
16 under this chapter.

17 NEW SECTION. **Sec. 26.** (1) The resolution establishing benefit
18 charges as specified in section 24 of this act must specify, by legal
19 geographical areas or other specific designations, the charge to apply
20 to each property by location, type, or other designation, or other
21 information that is necessary to the proper computation of the benefit
22 charge to be charged to each property owner subject to the resolution.

23 (2) The county assessor of each county in which the regional fire
24 protection service authority is located shall determine and identify
25 the personal properties and improvements to real property that are
26 subject to a benefit charge in each authority and shall furnish and
27 deliver to the county treasurer of that county a listing of the
28 properties with information describing the location, legal description,
29 and address of the person to whom the statement of benefit charges is
30 to be mailed, the name of the owner, and the value of the property and
31 improvements, together with the benefit charge to apply to each. These
32 benefit charges must be certified to the county treasurer for
33 collection in the same manner that is used for the collection of fire
34 protection charges for forest lands protected by the department of

1 natural resources under RCW 76.04.610 and the same penalties and
2 provisions for collection apply.

3 NEW SECTION. **Sec. 27.** Each regional fire protection service
4 authority shall contract, prior to the imposition of a benefit charge,
5 for the administration and collection of the benefit charge by each
6 county treasurer, who shall deduct a percentage, as provided by
7 contract to reimburse the county for expenses incurred by the county
8 assessor and county treasurer in the administration of the resolution
9 and this chapter. The county treasurer shall make distributions each
10 year, as the charges are collected, in the amount of the benefit
11 charges imposed on behalf of each authority, less the deduction
12 provided for in the contract.

13 NEW SECTION. **Sec. 28.** (1) Notwithstanding any other provision in
14 this chapter to the contrary, any benefit charge authorized by this
15 chapter is not effective unless a proposition to impose the benefit
16 charge is approved by a sixty percent majority of the voters of the
17 regional fire protection service authority voting at a general election
18 or at a special election called by the authority for that purpose, held
19 within the authority. An election held under this section must be held
20 not more than twelve months prior to the date on which the first charge
21 is to be assessed. A benefit charge approved at an election expires in
22 six years or fewer as authorized by the voters, unless subsequently
23 reapproved by the voters.

24 (2) The ballot 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 "No."
27 The ballot question is as follows:

28 "Shall the regional fire protection service
29 authority composed of (insert the participating fire protection
30 jurisdictions) be authorized to impose benefit
31 charges each year for (insert number of years not to
32 exceed six) years, not to exceed an amount equal to sixty
33 percent of its operating budget, and be prohibited from
34 imposing an additional property tax under RCW . . . (section
35 15(1)(c) of this act)?

1 YES NO
2

3 (3) Authorities renewing the benefit charge may elect to use the
4 following alternative ballot:

5 "Shall the regional fire protection service authority
6 composed of (insert the participating fire protection
7 jurisdictions) be authorized to continue
8 voter-authorized benefit charges each year for (insert
9 number of years not to exceed six) years, not to exceed an
10 amount equal to sixty percent of its operating budget, and be
11 prohibited from imposing an additional property tax under RCW
12 . . . (section 15(1)(c) of this act)?

13 YES NO
14

15 NEW SECTION. **Sec. 29.** (1) Not fewer than ten days nor more than
16 six months before the election at which the proposition to impose the
17 benefit charge is submitted as provided in this chapter, the governing
18 board of the regional fire protection service authority shall hold a
19 public hearing specifically setting forth its proposal to impose
20 benefit charges for the support of its legally authorized activities
21 that will maintain or improve the services afforded in the authority.
22 A report of the public hearing shall be filed with the county treasurer
23 of each county in which the property is located and be available for
24 public inspection.

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

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

34 (4) After the benefit charges have been established, the owners of

1 the property subject to the charge must be notified of the amount of
2 the charge.

3 NEW SECTION. **Sec. 30.** A regional fire protection service
4 authority that imposes a benefit charge under this chapter shall not
5 impose all or part of the property tax authorized under section
6 15(1)(c) of this act.

7 NEW SECTION. **Sec. 31.** After notice has been given to the property
8 owners of the amount of the charge, the governing board of a regional
9 fire protection service authority imposing a benefit charge under this
10 chapter shall form a review board for at least a two-week period and
11 shall, upon complaint in writing of an aggrieved party owning property
12 in the authority, reduce the charge of a person who, in their opinion,
13 has been charged too large a sum, to a sum or amount as they believe to
14 be the true, fair, and just amount.

15 NEW SECTION. **Sec. 32.** The Washington fire commissioners
16 association, as soon as practicable, shall draft a model resolution to
17 impose the regional fire protection service authority benefit charge
18 authorized by this chapter and may provide assistance to authorities in
19 the establishment of a program to develop benefit charges.

20 NEW SECTION. **Sec. 33.** A person who is receiving the exemption
21 contained in RCW 84.36.381 through 84.36.389 is exempt from any legal
22 obligation to pay a portion of the benefit charge imposed under this
23 chapter as follows:

24 (1) A person who meets the income limitation contained in RCW
25 84.36.381(5)(a) and does not meet the income limitation contained in
26 RCW 84.36.381(5)(b) (i) or (ii) is exempt from twenty-five percent of
27 the charge;

28 (2) A person who meets the income limitation contained in RCW
29 84.36.381(5)(b)(i) is exempt from fifty percent of the charge; and

30 (3) A person who meets the income limitation contained in RCW
31 84.36.381(5)(b)(ii) shall be exempt from seventy-five percent of the
32 charge.

1 **Sec. 34.** RCW 35.21.766 and 1975 1st ex.s. c 24 s 1 are each
2 amended to read as follows:

3 Whenever a regional fire protection service authority or the
4 legislative authority of any city or town determines that the fire
5 protection jurisdictions that are members of the authority or the city
6 or town or a substantial portion of the city or town is not adequately
7 served by existing private ambulance service, the governing board of
8 the authority may by resolution, or the legislative authority of the
9 city or town may by appropriate legislation, provide for the
10 establishment of a system of ambulance service to be operated by the
11 authority as a public utility of the city or town, or operated by
12 contract after a call for bids.

13 NEW SECTION. **Sec. 35.** CAPTIONS. Captions used in this act are
14 not any part of the law.

15 NEW SECTION. **Sec. 36.** CODIFICATION. Sections 1 through 12, 14
16 through 18, and 24 through 33 of this act constitute a new chapter in
17 Title 52 RCW.

18 NEW SECTION. **Sec. 37.** SEVERABILITY. If any provision of this act
19 or its application to any person or circumstance is held invalid, the
20 remainder of the act or the application of the provision to other
21 persons or circumstances is not affected."

--- END ---