

SSB 5326 - H COMM AMD  
By Committee on Finance

ADOPTED 03/05/2004

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  
37 protection service authority, the authority shall within one year

1 reimburse the state or county for any sums advanced for these start-up  
2 costs from the state or county.

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

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

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

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

- 19 (a) Land use planning criteria; and
- 20 (b) The input of cities and counties located within, or partially  
21 within, a participating fire protection jurisdiction.

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

25 (3) The planning committee shall:

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

- 28 (b) Adopt a plan proposing the creation of a regional fire  
29 protection service authority and recommending design, financing, and  
30 development of fire protection and emergency service facilities and  
31 operations, including maintenance and preservation of facilities or  
32 systems, except that no ambulance service may be recommended unless the  
33 regional fire protection service authority determines that the fire  
34 protection jurisdictions that are members of the authority are not  
35 adequately served by existing private ambulance service in which case  
36 the authority may provide for the establishment of a system of  
37 ambulance service to be operated by the authority or operated by  
38 contract after a call for bids; and

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

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

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

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

- 21 (a) Benefit charges under sections 24 through 33 of this act;
- 22 (b) Property taxes under sections 15 through 18 and 20 of this act  
23 and RCW 84.09.030, 84.52.010, 84.52.052, and 84.52.069; or
- 24 (c) Both (a) and (b) of this subsection.

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

35 NEW SECTION. **Sec. 6. SUBMISSION OF PLAN TO THE VOTERS.** The  
36 governing bodies of two or more adjacent fire protection jurisdictions,  
37 upon receipt of the regional fire protection service authority plan

1 under section 4 of this act, may certify the plan to the ballot,  
2 including identification of the tax options necessary to fund the plan.  
3 The governing bodies of the fire protection jurisdictions may draft a  
4 ballot title, give notice as required by law for ballot measures, and  
5 perform other duties as required to put the plan before the voters of  
6 the proposed authority for their approval or rejection as a single  
7 ballot measure that both approves formation of the authority and  
8 approves the plan. Authorities may negotiate interlocal agreements  
9 necessary to implement the plan. The electorate is the voters voting  
10 within the boundaries of the proposed regional fire protection service  
11 authority. A simple majority of the total persons voting on the single  
12 ballot measure to approve the plan, establish the authority, and  
13 approve the taxes is required for approval. The authority must act in  
14 accordance with the general election laws of the state. The authority  
15 is liable for its proportionate share of the costs when the elections  
16 are held under RCW 29A.04.320 and 29A.04.330.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

24 (4) An authority may enforce fire codes as provided under chapter  
25 19.27 RCW.

26 NEW SECTION. **Sec. 10.** TRANSFER OF RESPONSIBILITIES. (1) All  
27 powers, duties, and functions of a participating fire protection  
28 jurisdiction pertaining to providing fire protection services may be  
29 transferred, by resolution, to the regional fire protection service  
30 authority.

31 (2)(a) All reports, documents, surveys, books, records, files,  
32 papers, or written material in the possession of the participating fire  
33 protection jurisdiction pertaining to the powers, functions, and duties  
34 transferred shall be delivered to the custody of the regional fire  
35 protection service authority. All real property and personal property  
36 including cabinets, furniture, office equipment, motor vehicles, and  
37 other tangible property employed by the participating fire protection

1 jurisdiction in carrying out the powers, functions, and duties  
2 transferred shall be made available to the regional fire protection  
3 service authority. All funds, credits, or other assets held in  
4 connection with the powers, functions, and duties transferred shall be  
5 assigned to the regional fire protection service authority.

6 (b) Any appropriations made to the participating fire protection  
7 jurisdiction for carrying out the powers, functions, and duties  
8 transferred shall, on the effective date of the resolution, be  
9 transferred and credited to the regional fire protection service  
10 authority.

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

17 (3) All rules and all pending business before the participating  
18 fire protection jurisdiction pertaining to the powers, functions, and  
19 duties transferred shall be continued and acted upon by the regional  
20 fire protection service authority. All existing contracts and  
21 obligations shall remain in full force and shall be performed by the  
22 regional fire protection service authority.

23 (4) The transfer of the powers, duties, functions, and personnel of  
24 the participating fire protection jurisdiction shall not affect the  
25 validity of any act performed before the effective date of the  
26 resolution.

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

30 (6) Nothing contained in this section may be construed to alter any  
31 existing collective bargaining unit or the provisions of any existing  
32 collective bargaining agreement until the agreement has expired or  
33 until the bargaining unit has been modified as provided by law. RCW  
34 35.13.215 through 35.13.235 apply to the transfer of employees under  
35 this section.

36 NEW SECTION. **Sec. 11.** WITHDRAWAL OR REANNEXATION OF AREAS. (1) As  
37 provided in this section, a regional fire protection service authority

1 may withdraw areas from its boundaries or reannex into the authority  
2 areas that previously had been withdrawn from the authority under this  
3 section.

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

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

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

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

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



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

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

17 NEW SECTION. **Sec. 12.** DISSOLUTION--ELECTION. Any fire protection  
18 district within the authority may be dissolved by a majority vote of  
19 the registered electors of the district at an election conducted by the  
20 election officials of the county or counties in which the district is  
21 located in accordance with the general election laws of the state. The  
22 proceedings for dissolution may be initiated by the adoption of a  
23 resolution by the board. The dissolution of the district shall not  
24 cancel outstanding obligations of the district or of a local  
25 improvement district within the district, and the county legislative  
26 authority or authorities of the county or counties in which the  
27 district was located may make annual levies against the lands within  
28 the district until the obligations of the districts are paid. All  
29 powers, duties, and functions of a dissolved fire protection  
30 jurisdiction within the authority boundaries, pertaining to providing  
31 fire protection services may be transferred, by resolution, to the  
32 regional fire protection service authority.

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

35 Water-sewer, park and recreation, metropolitan park, county rural  
36 library, cemetery, flood control, mosquito control, diking and  
37 drainage, irrigation or reclamation, weed, health, or fire protection

1 districts, and any air pollution control authority or regional fire  
2 protection service authority, hereinafter referred to as "special  
3 districts," which are located wholly or in part within a county with a  
4 population of two hundred ten thousand or more may be disincorporated  
5 when the district has not actively carried out any of the special  
6 purposes or functions for which it was formed within the preceding  
7 consecutive five-year period.

8 NEW SECTION. Sec. 14. DEBT AND BONDING. Unless contrary to this  
9 section, chapter 39.42 RCW applies to debt and bonding under this  
10 section. The authority may borrow money, but may not issue any debt of  
11 its own for more than ten years' duration. An authority may issue  
12 notes or other evidences of indebtedness with a maturity of not more  
13 than twenty years. An authority may, when authorized by the plan,  
14 enter into agreements with the state to pledge taxes or other revenues  
15 of the authority for the purpose of paying in part or whole principal  
16 and interest on bonds issued by the authority. The contracts pledging  
17 revenues and taxes are binding for the term of the agreement, but not  
18 to exceed twenty-five years, and no tax pledged by an agreement may be  
19 eliminated or modified if it would impair the pledge of the agreement.

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

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

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

33 (c) An ad valorem tax on all taxable property located within the  
34 authority not to exceed fifty cents per thousand dollars of assessed  
35 value if the authority has at least one full-time, paid employee, or  
36 contracts with another municipal corporation for the services of at  
37 least one full-time, paid employee. This levy may be made only if it

1 will not affect dollar rates which other taxing districts may lawfully  
2 claim nor cause the combined levies to exceed the constitutional or  
3 statutory limitations or both.

4 (2) Levies in excess of the amounts provided in subsection (1) of  
5 this section or in excess of the aggregate dollar rate limitations or  
6 both may be made for any authority purpose when so authorized at a  
7 special election under RCW 84.52.052. Any such tax when levied must be  
8 certified to the proper county officials for the collection of the tax  
9 as for other general taxes. The taxes when collected shall be placed  
10 in the appropriate authority fund or funds as provided by law, and must  
11 be paid out on warrants of the auditor of the county in which all, or  
12 the largest portion of, the authority is located, upon authorization of  
13 the governing board of the authority.

14 (3) Authorities are additionally authorized to incur general  
15 indebtedness and to issue general obligation bonds for capital purposes  
16 as provided in section 14 of this act. Authorities may provide for the  
17 retirement of general indebtedness by excess property tax levies, when  
18 the voters of the authority have approved a proposition authorizing  
19 such indebtedness and levies by an affirmative vote of three-fifths of  
20 those voting on the proposition at such an election, at which election  
21 the total number of persons voting shall constitute not less than forty  
22 percent of the voters in the authority who voted at the last preceding  
23 state general election. Elections must be held as provided in RCW  
24 39.36.050. The maximum term of any bonds issued under the authority of  
25 this section may not exceed ten years and must be issued and sold in  
26 accordance with chapter 39.46 RCW.

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

29 NEW SECTION. **Sec. 16.** At the time of making general tax levies in  
30 each year, the county legislative authority or authorities of the  
31 county or counties in which a regional fire protection service  
32 authority is located shall make the required levies for authority  
33 purposes against the real and personal property in the authority in  
34 accordance with the equalized valuations of the property for general  
35 tax purposes and as a part of the general taxes. The tax levies are  
36 part of the general tax roll and must be collected as a part of the  
37 general taxes against the property in the authority.

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

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

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

8        (3) If the lands are partly improved and partly unimproved, they  
9 are subject both to authority levies and to forest protection  
10 assessments.    However, upon request, accompanied by appropriate legal  
11 descriptions, the county assessor shall segregate any unimproved  
12 portions which each consist of twenty or more acres, and thereafter the  
13 unimproved portion or portions are subject only to forest protection  
14 assessments.

15        NEW SECTION.    **Sec. 18.**    It is the duty of the county treasurer of  
16 the county in which the regional fire protection service authority  
17 created under this chapter is located to collect taxes authorized and  
18 levied under this chapter.    However, when a regional fire protection  
19 service authority is located in more than one county, the county  
20 treasurer of each county in which the authority is located shall  
21 collect the regional fire protection service authority's taxes that are  
22 imposed on property located within the county and transfer these funds  
23 to the treasurer of the county in which the majority of the authority  
24 lies.

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

27        Except as follows, the boundaries of counties, cities and all other  
28 taxing districts, for purposes of property taxation and the levy of  
29 property taxes, shall be the established official boundaries of such  
30 districts existing on the first day of March of the year in which the  
31 property tax levy is made.

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

35        (1) Boundaries for a newly incorporated city shall be established  
36 on the last day of March of the year in which the initial property tax  
37 levy is made, and the boundaries of a road district, library district,

1 or fire protection district or districts, that include any portion of  
2 the area that was incorporated within its boundaries shall be altered  
3 as of this date to exclude this area, if the budget for the newly  
4 incorporated city is filed pursuant to RCW 84.52.020 and the levy  
5 request of the newly incorporated city is made pursuant to RCW  
6 84.52.070. Whenever a proposed city incorporation is on the March  
7 special election ballot, the county auditor shall submit the legal  
8 description of the proposed city to the department of revenue on or  
9 before the first day of March;

10 (2) Boundaries for a newly incorporated port district or regional  
11 fire protection service authority shall be established on the first day  
12 of October if the boundaries of the newly incorporated port district or  
13 regional fire protection service authority are coterminous with the  
14 boundaries of another taxing district or districts, as they existed on  
15 the first day of March of that year;

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

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

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

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

4 NEW SECTION. **Sec. 20.** A new section is added to chapter 84.52 RCW  
5 to read as follows:

6 (1) If a fire protection district is a participating fire  
7 protection jurisdiction in a regional fire protection service  
8 authority, the regular property tax levies of the fire protection  
9 district are limited as follows:

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

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

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

22 (2) If a city or town is a participating fire protection  
23 jurisdiction in a regional fire protection service authority, the  
24 regular levies of the city or town shall not exceed the applicable  
25 rates provided in RCW 27.12.390, 52.04.081, and 84.52.043(1) less the  
26 aggregate rates of any regular levies made by the authority under  
27 section 15(1) of this act.

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

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

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

37 (b) "Participating fire protection jurisdiction" means a fire

1 protection district, city, town, Indian tribe, or port district that is  
2 represented on the governing board of a regional fire protection  
3 service authority.

4 **Sec. 21.** RCW 84.52.010 and 2003 c 83 s 310 are each amended to  
5 read as follows:

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

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

19 When a county assessor finds that the aggregate rate of tax levy on  
20 any property, that is subject to the limitations set forth in RCW  
21 84.52.043 or 84.52.050, exceeds the limitations provided in either of  
22 these sections, the assessor shall recompute and establish a  
23 consolidated levy in the following manner:

24 (1) The full certified rates of tax levy for state, county, county  
25 road district, and city or town purposes shall be extended on the tax  
26 rolls in amounts not exceeding the limitations established by law;  
27 however any state levy shall take precedence over all other levies and  
28 shall not be reduced for any purpose other than that required by RCW  
29 84.55.010. If, as a result of the levies imposed under RCW 36.54.130,  
30 84.52.069, 84.34.230, the portion of the levy by a metropolitan park  
31 district that was protected under RCW 84.52.120, and 84.52.105, the  
32 combined rate of regular property tax levies that are subject to the  
33 one percent limitation exceeds one percent of the true and fair value  
34 of any property, then these levies shall be reduced as follows: (a)  
35 The levy imposed by a ferry district under RCW 36.54.130 must be  
36 reduced until the combined rate no longer exceeds one percent of the  
37 true and fair value of any property or must be eliminated; (b) if the  
38 combined rate of regular property tax levies that are subject to the

1 one percent limitation still exceeds one percent of the true and fair  
2 value of any property, the portion of the levy by a metropolitan park  
3 district that is protected under RCW 84.52.120 shall be reduced until  
4 the combined rate no longer exceeds one percent of the true and fair  
5 value of any property or shall be eliminated; (c) if the combined rate  
6 of regular property tax levies that are subject to the one percent  
7 limitation still exceeds one percent of the true and fair value of any  
8 property, then the levies imposed under RCW 84.34.230, 84.52.105, and  
9 any portion of the levy imposed under RCW 84.52.069 that is in excess  
10 of thirty cents per thousand dollars of assessed value, shall be  
11 reduced on a pro rata basis until the combined rate no longer exceeds  
12 one percent of the true and fair value of any property or shall be  
13 eliminated; and (d) if the combined rate of regular property tax levies  
14 that are subject to the one percent limitation still exceeds one  
15 percent of the true and fair value of any property, then the thirty  
16 cents per thousand dollars of assessed value of tax levy imposed under  
17 RCW 84.52.069 shall be reduced until the combined rate no longer  
18 exceeds one percent of the true and fair value of any property or  
19 eliminated.

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

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

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

30 (c) Third, if the consolidated tax levy rate still exceeds these  
31 limitations, the certified property tax levy rates of all other junior  
32 taxing districts, other than fire protection districts, regional fire  
33 protection service authorities, library districts, the first fifty cent  
34 per thousand dollars of assessed valuation levies for metropolitan park  
35 districts, and the first fifty cent per thousand dollars of assessed  
36 valuation levies for public hospital districts, shall be reduced on a  
37 pro rata basis or eliminated;

38 (d) Fourth, if the consolidated tax levy rate still exceeds these



1 limitations, the first fifty cent per thousand dollars of assessed  
2 valuation levies for metropolitan park districts created on or after  
3 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

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

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

18 In determining whether the aggregate rate of tax levy on any  
19 property, that is subject to the limitations set forth in RCW  
20 84.52.050, exceeds the limitations provided in that section, the  
21 assessor shall use the hypothetical state levy, as apportioned to the  
22 county under RCW 84.48.080, that was computed under RCW 84.48.080  
23 without regard to the reduction under RCW 84.55.012.

24 **Sec. 22.** RCW 84.52.052 and 2003 c 83 s 312 are each amended to  
25 read as follows:

26 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW  
27 84.52.043 shall not prevent the levy of additional taxes by any taxing  
28 district, except school districts and fire protection districts, in  
29 which a larger levy is necessary in order to prevent the impairment of  
30 the obligation of contracts. As used in this section, the term "taxing  
31 district" means any county, metropolitan park district, park and  
32 recreation service area, park and recreation district, water-sewer  
33 district, solid waste disposal district, public facilities district,  
34 flood control zone district, county rail district, service district,  
35 public hospital district, road district, rural county library district,  
36 island library district, rural partial-county library district,  
37 intercounty rural library district, cemetery district, city, town,  
38 transportation benefit district, emergency medical service district

1 with a population density of less than one thousand per square mile,  
2 cultural arts, stadium, and convention district, ferry district, ((~~or~~))  
3 city transportation authority, or regional fire protection service  
4 authority.

5 Any such taxing district may levy taxes at a rate in excess of the  
6 rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or  
7 84.55.010 through 84.55.050, when authorized so to do by the voters of  
8 such taxing district in the manner set forth in Article VII, section  
9 2(a) of the Constitution of this state at a special or general election  
10 to be held in the year in which the levy is made.

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

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

21 (1) As used in this section, "taxing district" means a county,  
22 emergency medical service district, city or town, public hospital  
23 district, urban emergency medical service district, regional fire  
24 protection service authority, or fire protection district.

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

1 election; or by a majority of at least three-fifths of the registered  
2 voters thereof voting on the proposition when the number of registered  
3 voters voting on the proposition exceeds forty percent of the total  
4 number of voters voting in such taxing district in the last preceding  
5 general election. Ballot propositions shall conform with RCW  
6 (~~29.30.111~~) 29A.36.210. A taxing district shall not submit to the  
7 voters at the same election multiple propositions to impose a levy  
8 under this section.

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

14 (4) A taxing district imposing a permanent levy under this section  
15 shall provide for a referendum procedure to apply to the ordinance or  
16 resolution imposing the tax. This referendum procedure shall specify  
17 that a referendum petition may be filed at any time with a filing  
18 officer, as identified in the ordinance or resolution. Within ten  
19 days, the filing officer shall confer with the petitioner concerning  
20 form and style of the petition, issue the petition an identification  
21 number, and secure an accurate, concise, and positive ballot title from  
22 the designated local official. The petitioner shall have thirty days  
23 in which to secure the signatures of not less than fifteen percent of  
24 the registered voters of the taxing district, as of the last general  
25 election, upon petition forms which contain the ballot title and the  
26 full text of the measure to be referred. The filing officer shall  
27 verify the sufficiency of the signatures on the petition and, if  
28 sufficient valid signatures are properly submitted, shall certify the  
29 referendum measure to the next election within the taxing district if  
30 one is to be held within one hundred eighty days from the date of  
31 filing of the referendum petition, or at a special election to be  
32 called for that purpose in accordance with RCW (~~29.13.020~~)  
33 29A.04.330.

34 The referendum procedure provided in this subsection shall be  
35 exclusive in all instances for any taxing district imposing the tax  
36 under this section and shall supersede the procedures provided under  
37 all other statutory or charter provisions for initiative or referendum  
38 which might otherwise apply.

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

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

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

1 (8) If a ballot proposition approved under subsection (2) of this  
2 section did not impose the maximum allowable levy amount authorized for  
3 the taxing district under this section, any future increase up to the  
4 maximum allowable levy amount must be specifically authorized by the  
5 voters in accordance with subsection (2) of this section at a general  
6 or special election.

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

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

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

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

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

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

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

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

37 (4) For the purposes of this section and sections 25 through 33 of  
38 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  
35 natural resources under RCW 76.04.610 and the same penalties and  
36 provisions for collection apply.

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

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

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

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

34        YES        NO  
35               

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



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

9 YES NO  
10

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

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

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

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

33 NEW SECTION. **Sec. 30.** A regional fire protection service  
34 authority that imposes a benefit charge under this chapter shall not  
35 impose all or part of the property tax authorized under section  
36 15(1)(c) of this act.

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

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

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

18        (1) A person who meets the income limitation contained in RCW  
19 84.36.381(5)(a) and does not meet the income limitation contained in  
20 RCW 84.36.381(5)(b) (i) or (ii) is exempt from twenty-five percent of  
21 the charge;

22        (2) A person who meets the income limitation contained in RCW  
23 84.36.381(5)(b)(i) is exempt from fifty percent of the charge; and

24        (3) A person who meets the income limitation contained in RCW  
25 84.36.381(5)(b)(ii) shall be exempt from seventy-five percent of the  
26 charge.

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

29        Whenever a regional fire protection service authority or the  
30 legislative authority of any city or town determines that the fire  
31 protection jurisdictions that are members of the authority or the city  
32 or town or a substantial portion of the city or town is not adequately  
33 served by existing private ambulance service, the governing board of  
34 the authority may by resolution, or the legislative authority of the  
35 city or town may by appropriate legislation, provide for the

1 establishment of a system of ambulance service to be operated by the  
2 authority as a public utility of the city or town, or operated by  
3 contract after a call for bids.

4 NEW SECTION. Sec. 35. CAPTIONS. Captions used in this act are  
5 not any part of the law.

6 NEW SECTION. Sec. 36. CODIFICATION. Sections 1 through 12, 14  
7 through 18, and 24 through 33 of this act constitute a new chapter in  
8 Title 52 RCW.

9 NEW SECTION. Sec. 37. SEVERABILITY. If any provision of this act  
10 or its application to any person or circumstance is held invalid, the  
11 remainder of the act or the application of the provision to other  
12 persons or circumstances is not affected."

13 Correct the title.

EFFECT: Applies the definitions of personal property to only those sections concerning benefit charges, as opposed to all new sections concerning the regional authority. Updates provisions that were modified by legislation enacted in 2003. Provides a reannexation process for areas that have withdrawn from regional fire protection service authorities, similarly to that for fire protection districts. Makes corrective changes concerning the withdrawal process to make it parallel to withdrawal process for fire protection districts, but does not change the provision that allows either a city/town/fire protection district or the regional authority to adopt the withdrawal resolution.

--- END ---