AN ACT Relating to allowing fire districts and regional fire authorities to carry out certain treasurer functions; and amending RCW 52.16.010, 52.16.020, 52.16.050, and 52.26.090.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

Sec. 1. RCW 52.16.010 and 1989 c 63 s 24 are each amended to read as follows:

(1) It is the duty of the county treasurer of the county in which all, or the largest portion of, any fire protection district created under this title is located to receive and disburse district revenues, to collect taxes and assessments authorized and levied under this title, and to credit district revenues to the proper fund. However, where a fire protection district is located in more than one county, the county treasurer of each other county in which the district is located shall collect the fire protection district's taxes and assessments that are imposed on property located within the county and transfer these funds to the county treasurer of the county in which the largest portion of the district is located.

(2) The board of commissioners of a district with more than $10,000,000 in annual revenues for the preceding three consecutive years may designate by resolution some other person having experience in financial or fiscal matters as the treasurer of the district. Such
a treasurer shall possess all of the powers, responsibilities, and
duties of, and shall be subject to the same restrictions as provided
by law for, the county treasurer with regard to a district and the
county auditor with regard to district financial matters.

Sec. 2. RCW 52.16.020 and 1984 c 230 s 39 are each amended to
read as follows:

In each county in which a fire protection district is situated,
there shall be in the county treasurer's office of each district the
following funds: (1) Expense fund; (2) reserve fund; (3) local
improvement district No. . . . . fund; (4) general obligation bond
fund; and (5) such other funds as the board of commissioners of the
district may establish. Taxes levied for administrative, operative,
and maintenance purposes and for the purchase of firefighting and
emergency medical equipment and apparatus and for the purchase of
real property, when collected, and proceeds from the sale of general
obligation bonds shall be placed by the ((county)) treasurer in the
proper fund. Taxes levied for the payment of general obligation bonds
and interest thereon, when collected, shall be placed by the
((county)) treasurer in the general obligation bond fund. The board
of fire commissioners may include in its annual budget items of
possible outlay to be provided for and held in reserve for any
district purpose, and taxes shall be levied therefor. Such taxes,
when collected, shall be placed by the ((county)) treasurer in the
reserve fund. The reserve fund, or any part of it, may be transferred
by the ((county)) treasurer to other funds of the district at any
time by order of the board of fire commissioners. Special assessments
levied against the lands in any improvement district within the
district, when collected, shall be placed by the ((county)) treasurer
in the local improvement district fund for the local improvement
district.

Sec. 3. RCW 52.16.050 and 2002 c 165 s 1 are each amended to
read as follows:

(1) Except as provided in subsections (2) ((and)) , (3), and (4)
of this section, the county treasurer shall pay out money received
for the account of the district on warrants issued by the county
auditor against the proper funds of the district. The warrants shall
be issued on vouchers approved and signed by a majority of the
district board and by the district secretary.
(2) The board of fire commissioners of a district that had an annual operating budget of five million or more dollars in each of the preceding three years may by resolution adopt a policy to issue its own warrants for payment of claims or other obligations of the fire district. The board of fire commissioners, after auditing all payrolls and bills, may authorize the issuing of one general certificate to the county treasurer, to be signed by the chair of the board of fire commissioners, authorizing the county treasurer to pay all the warrants specified by date, number, name, and amount, and the accounting funds on which the warrants shall be drawn; thereupon the district secretary may issue the warrants specified in the general certificate.

(3) The board of fire commissioners of a district that had an annual operating budget of greater than two hundred fifty thousand dollars and under five million dollars in each of the preceding three years may upon agreement between the county treasurer and the fire district commission, with approval of the fire district commission by resolution, adopt a policy to issue its own warrants for payment of claims or other obligations of the fire district. The board of fire commissioners, after auditing all payrolls and bills, may authorize the issuing of one general certificate to the county treasurer, to be signed by the chair of the board of fire commissioners, authorizing the county treasurer to pay all the warrants specified by date, number, name, and amount, and the accounting funds on which the warrants shall be drawn. The district secretary may then issue the warrants specified in the general certificate.

(4) Fire districts that have appointed a treasurer, other than the county treasurer under RCW 52.16.010(2), shall pay out money received for the account of the district on warrants issued by the district against the proper funds of the district. The warrants shall be issued on vouchers approved and signed by a majority of the district board and by the district secretary.

(5) The (county) treasurer may also pay general obligation bonds and the accrued interest thereon in accordance with their terms from the general obligation bond fund when interest or principal payments become due. The (county) treasurer shall report in writing monthly to the secretary of the district the amount of money held by the county in each fund and the amounts of receipts and disbursements for each fund during the preceding month.
Sec. 4. RCW 52.26.090 and 2006 c 200 s 6 are each amended to read as follows:

(1) The governing board of the authority is responsible for the execution of the voter-approved plan. Participating jurisdictions shall review the plan every ten years. The board may:

(a) Levy taxes and impose benefit charges as authorized in the plan and approved by authority voters;
(b) Enter into agreements with federal, state, local, and regional entities and departments as necessary to accomplish authority purposes and protect the authority's investments;
(c) Accept gifts, grants, or other contributions of funds that will support the purposes and programs of the authority;
(d) Monitor and audit the progress and execution of fire protection and emergency service projects to protect the investment of the public and annually make public its findings;
(e) Pay for services and enter into leases and contracts, including professional service contracts;
(f) Hire, manage, and terminate employees; and
(g) Exercise powers and perform duties as the board determines necessary to carry out the purposes, functions, and projects of the authority in accordance with (Title 52 RCW) this title if one of the fire protection jurisdictions is a fire district, unless provided otherwise in the regional fire protection service authority plan, or in accordance with the statutes identified in the plan if none of the fire protection jurisdictions is a fire district.

(2) An authority with more than $10,000,000 in annual revenues for the preceding three years, or an authority that is being formed by participating jurisdictions that cumulatively had more than $10,000,000 in annual revenues for three years prior to the formation of the authority, may designate by resolution some other person having experience in financial or fiscal matters as the treasurer of the authority. Such a treasurer shall possess all of the powers, responsibilities, and duties of, and shall be subject to the same restrictions as provided by law for, the county treasurer with regard to a fire district and the county auditor with regard to district financial matters under chapter 52.16 RCW and other applicable statutes.
(3) An authority may enforce fire codes as provided under chapter 19.27 RCW.