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**SUBSTITUTE SENATE BILL 6037**

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**State of Washington**

**69th Legislature**

**2026 Regular Session**

**By** Senate Local Government (originally sponsored by Senators Cortes and Shewmake)

READ FIRST TIME 01/26/26.

1 AN ACT Relating to fire protection districts; amending RCW  
2 52.02.160, 52.02.180, 84.55.092, 84.52.043, 84.52.043, and 84.52.125;  
3 providing an effective date; and providing an expiration date.

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

5 **Sec. 1.** RCW 52.02.160 and 2017 c 328 s 1 are each amended to  
6 read as follows:

7 (1) As an alternative to the petition method of formation for  
8 fire protection districts provided in this chapter, the legislative  
9 authority of a city or town may by resolution, subject to the  
10 approval of the voters, establish a fire protection district with  
11 boundaries that are the same as the corporate boundaries of the city  
12 or town for the provision of fire prevention services, fire  
13 suppression services, and emergency medical services, and for the  
14 protection of life and property within the city or town.

15 (a) Any resolution adopted by a city or town under this section  
16 to establish a fire protection district must, at a minimum:

17 (i) Contain a financing plan for the fire protection district. As  
18 part of the financing plan, the city or town may propose the  
19 imposition of revenue sources authorized by this title for fire  
20 protection districts, such as property taxes, as provided in chapter  
21 52.16 RCW, or benefit charges, as provided in chapter 52.18 RCW; and

1 (ii) Set a date for a public hearing on the resolution.

2 (b) The financing plan in the resolution adopted by the city or  
3 town must contain the following information regarding property taxes  
4 that will be imposed by the fire protection district and city or town  
5 subsequent to the formation of the district:

6 (i) The dollar amount the fire protection district will levy in  
7 the first year in which the fire protection district imposes any of  
8 the regular property taxes in RCW 52.16.130, 52.16.140, or 52.16.160;

9 (ii) ~~((The))~~ If the fire protection district is formed prior to  
10 July 1, 2026, the city's or town's highest lawful levy for the  
11 purposes of RCW 84.55.092, reduced by the fire protection district's  
12 levy amount from (b)(i) of this subsection. This reduced highest  
13 lawful levy becomes the city's or town's highest lawful levy since  
14 1986 for subsequent levy limit calculations under chapter 84.55 RCW;  
15 and

16 (iii) The estimated aggregate net dollar amount impact on  
17 property owners within the city or town based on the ~~((changes~~  
18 ~~described in (b)(i) and (ii) of this subsection (1))~~ levy rate  
19 including, if the fire protection district is formed prior to July 1,  
20 2026, the city's or town's levy reduction described in (b)(ii) of  
21 this subsection.

22 (c) If a city or town proposes the initial imposition of a  
23 benefit charge as a revenue source for the fire protection district  
24 under (a) of this subsection, the resolution adopted by the city or  
25 town must comply with the requirements of RCW 52.18.030.

26 (d) Notice of public hearing on a resolution adopted by a city or  
27 town must be published on a city website or local newspaper for three  
28 consecutive weeks ~~((in a newspaper of general circulation in the city~~  
29 ~~or town))~~, and must be posted for at least fifteen days prior to the  
30 date of the hearing in three public places within the boundaries of  
31 the proposed fire protection district. Additional notice of the  
32 hearing may be given by mail, or in any manner the city legislative  
33 authorities deem necessary to notify affected persons. All notices  
34 must contain the time, date, and place of the public hearing.

35 (2)(a) A resolution adopted under this section is not effective  
36 unless approved by the voters of the city or town at a general  
37 election. The resolution must be approved:

38 (i) By a simple majority of the voters of the city or town; or

39 (ii) If the resolution proposes the initial imposition of a  
40 benefit charge, by sixty percent of the voters of the city or town.

1 (b) An election to approve or reject a resolution forming a fire  
2 protection district, including the proposed financial plan and any  
3 imposition of revenue sources for the fire protection district, must  
4 be conducted by the election officials of the county or counties in  
5 which the proposed district is located in accordance with the general  
6 election laws of the state. If a resolution forming a fire protection  
7 district provides that the fire protection district will be governed  
8 by a board of independently elected fire commissioners, as permitted  
9 under RCW 52.14.140, then the initial independently elected fire  
10 commissioners must be elected at the same election where the  
11 resolution is submitted to the voters authorizing the creation of the  
12 fire protection district. The election must be held at the next  
13 general election date, according to RCW 29A.04.321 and 29A.04.330,  
14 occurring after the date of the public hearing on the resolution  
15 adopted by the city or town legislative authority. The ballot title  
16 must include the information regarding property taxes that is  
17 required to be in the financing plan of the resolution under  
18 subsection (1)(b) of this section.

19 (c) If a ballot proposition on the resolution is approved by  
20 voters, as provided in (a) of this subsection, the county legislative  
21 authority shall by resolution declare the fire protection district  
22 organized under the name designated in the ballot proposition.

23 (d) Nothing contained in this chapter may be construed to alter a  
24 municipal airport fire department or affect any powers authorized  
25 under RCW 14.08.120(~~((2))~~). If a question arises as to whether this  
26 chapter modifies the affairs of municipal airports in any way, the  
27 answer is no.

28 (3) ((A)) (a) For any fire protection district formed under this  
29 section prior to July 1, 2026, a city or town must reduce its general  
30 fund regular property tax levy by the total combined levy of the fire  
31 protection district as proposed by the district in accordance with  
32 subsection (1)(b)(i) of this section. The reduced levy amount of the  
33 city or town must occur in the first year in which the fire  
34 protection district imposes any of the property taxes in RCW  
35 52.16.130, 52.16.140, or 52.16.160 and must be specified in the  
36 financing plan and ballot proposition as provided in this section. If  
37 the fire protection district does not impose all three levies under  
38 RCW 52.16.130, 52.16.140, and 52.16.160 when it begins operations,  
39 the city must further reduce its general fund regular property tax  
40 levy if the district initially imposes any of the levies in

1 subsequent years, by the amount of such levy or levies initially  
2 imposed in a subsequent year.

3 (b) For any fire protection district formed under this section on  
4 or after July 1, 2026, for the city or town participating in the fire  
5 protection district, with the exception of cities over 500,000 in  
6 population as of 2025, the regular levies of the city or town may not  
7 exceed the applicable rates provided in RCW 27.12.390, 52.04.081, and  
8 84.52.043(1) less the aggregate rates of any regular levies made by  
9 the district under RCW 52.16.130, 52.16.140, or 52.16.160.

10 **Sec. 2.** RCW 52.02.180 and 2017 c 328 s 5 are each amended to  
11 read as follows:

12 (1) Except as provided otherwise in the resolution adopted by the  
13 legislative authority of a city or town establishing a fire  
14 protection district under RCW 52.02.160, all powers, duties, and  
15 functions of the city or town fire department pertaining to fire  
16 protection and emergency services of the city or town are transferred  
17 to the fire protection district on its creation date.

18 (2)(a) The city or town fire department must transfer or deliver  
19 to the fire protection district:

20 (i) All reports, documents, surveys, books, records, files,  
21 papers, or written material in the possession of the city or town  
22 fire department pertaining to fire protection and emergency services  
23 powers, functions, and duties;

24 (ii) All real property and personal property including cabinets,  
25 furniture, office equipment, motor vehicles, and other tangible  
26 property employed by the city or town fire department in carrying out  
27 the fire protection and emergency services powers, functions, and  
28 duties; and

29 (iii) All funds, credits, or other assets held by the city or  
30 town fire department in connection with fire protection and emergency  
31 services powers, functions, and duties.

32 (b) Any appropriations made to the city or town fire department  
33 for carrying out the fire protection and emergency services powers,  
34 functions, and duties of the city or town must be transferred and  
35 credited to the fire protection district.

36 (c) Whenever any question arises as to the transfer of any  
37 personnel, funds, books, documents, records, papers, files,  
38 equipment, or other tangible property used or held in the exercise of  
39 the powers and the performance of the duties and functions

1 transferred to the fire protection district, the legislative  
2 authority of the city or town must make a determination as to the  
3 proper allocation.

4 (3) All rules and all pending business before the city or town  
5 fire department pertaining to the fire protection and emergency  
6 services powers, functions, and duties transferred must be continued  
7 and acted upon by the fire protection district, and all existing  
8 contracts and obligations remain in full force and must be performed  
9 by the fire protection district.

10 (4) The transfer of powers, duties, functions, and personnel of  
11 the city or town fire department do not affect the validity of any  
12 act performed before creation of the fire protection district.

13 (5) If apportionments of budgeted funds are required because of  
14 the transfers, the treasurer for the city or town fire department  
15 must certify the apportionments.

16 (6)(a) Subject to (c) of this subsection, all employees of the  
17 city or town fire department are transferred to the fire protection  
18 district on its creation date. Upon transfer, unless an agreement for  
19 different terms of transfer is reached between the collective  
20 bargaining representatives of the transferring employees and the fire  
21 protection district, an employee is entitled to the employee rights,  
22 benefits, and privileges to which he or she would have been entitled  
23 as an employee of the city or town fire department, including rights  
24 to:

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

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

29 (iii) Promotion and service time accrual; and

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

33 (b) If a city or town provides for civil service in its fire  
34 department, the collective bargaining representatives of the  
35 transferring employees and the fire protection district must  
36 negotiate regarding the establishment of a civil service system  
37 within the fire protection district.

38 (c) Nothing contained in this section may be construed to alter  
39 any existing collective bargaining unit or the provisions of any  
40 existing collective bargaining agreement until the agreement has

1 expired or until the bargaining unit has been modified as provided by  
2 law.

3 (7) The municipal fire protection authority may contract with the  
4 city or town for services including but not limited to administrative  
5 services such as information technology, financial, and human  
6 resources functions.

7 **Sec. 3.** RCW 84.55.092 and 2017 3rd sp.s. c 13 s 309 are each  
8 amended to read as follows:

9 (1) The regular property tax levy for each taxing district other  
10 than the state's levies may be set at the amount which would be  
11 allowed otherwise under this chapter if the regular property tax levy  
12 for the district for taxes due in prior years beginning with 1986 had  
13 been set at the full amount allowed under this chapter including any  
14 levy authorized under RCW 52.16.160 or 52.26.140(1)(c) that would  
15 have been imposed but for the limitation in RCW 52.18.065 or  
16 52.26.240, applicable upon imposition of the benefit charge under  
17 chapter 52.18 or 52.26 RCW.

18 (2) The purpose of subsection (1) of this section is to remove  
19 the incentive for a taxing district to maintain its tax levy at the  
20 maximum level permitted under this chapter, and to protect the future  
21 levy capacity of a taxing district that reduces its tax levy below  
22 the level that it otherwise could impose under this chapter, by  
23 removing the adverse consequences to future levy capacities resulting  
24 from such levy reductions.

25 ~~((3) Subsection (1) of this section does not apply to any~~  
26 ~~portion of a city or town's regular property tax levy that has been~~  
27 ~~reduced as part of the formation of a fire protection district under~~  
28 ~~RCW 52.02.160.))~~

29 **Sec. 4.** RCW 84.52.043 and 2024 c 361 s 3 are each amended to  
30 read as follows:

31 Within and subject to the limitations imposed by RCW 84.52.050 as  
32 amended, the regular ad valorem tax levies upon real and personal  
33 property by the taxing districts hereafter named are as follows:

34 (1) Levies of the senior taxing districts are as follows: (a) The  
35 levies by the state may not exceed the applicable aggregate rate  
36 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state  
37 equalized value in accordance with the indicated ratio fixed by the  
38 state department of revenue to be used exclusively for the support of

1 the common schools; (b) the levy by any county may not exceed \$1.80  
2 per \$1,000 of assessed value; (c) the levy by any road district may  
3 not exceed \$2.25 per \$1,000 of assessed value; and (d) the levy by  
4 any city or town may not exceed \$3.375 per \$1,000 of assessed value.  
5 However, any county is hereby authorized to increase its levy from  
6 \$1.80 to a rate not to exceed \$2.475 per \$1,000 of assessed value for  
7 general county purposes if the total levies for both the county and  
8 any road district within the county do not exceed \$4.05 per \$1,000 of  
9 assessed value, and no other taxing district has its levy reduced as  
10 a result of the increased county levy.

11 (2) The aggregate levies of junior taxing districts and senior  
12 taxing districts, other than the state, may not exceed \$5.90 per  
13 \$1,000 of assessed valuation. The term "junior taxing districts"  
14 includes all taxing districts other than the state, counties, road  
15 districts, cities, towns, port districts, and public utility  
16 districts. The limitations provided in this subsection do not apply  
17 to: (a) Levies at the rates provided by existing law by or for any  
18 port or public utility district; (b) excess property tax levies  
19 authorized in Article VII, section 2 of the state Constitution; (c)  
20 levies for acquiring conservation futures as authorized under RCW  
21 84.34.230; (d) levies for emergency medical care or emergency medical  
22 services imposed under RCW 84.52.069; (e) levies to finance  
23 affordable housing imposed under RCW 84.52.105; (f) the portions of  
24 levies by metropolitan park districts that are protected under RCW  
25 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;  
26 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the  
27 portions of levies by fire protection districts and regional fire  
28 protection service authorities that are protected under RCW  
29 84.52.125; (j) levies by counties for transit-related purposes under  
30 RCW 84.52.140; (k) the portion of the levy by flood control zone  
31 districts that are protected under RCW 84.52.816; (l) levies imposed  
32 by a regional transit authority under RCW 81.104.175; (m) levies  
33 imposed by any park and recreation district described under RCW  
34 84.52.010(3)(a)(viii); (n) the portion of any levy resulting from the  
35 correction of a levy error under RCW 84.52.085(3); ~~((and))~~ (o) levies  
36 for county hospital purposes under RCW 36.62.090; and (p) the portion  
37 of the levies for fire protection districts under RCW 52.02.160 that  
38 are protected under RCW 84.52.125.

1       **Sec. 5.** RCW 84.52.043 and 2024 c 361 s 4 are each amended to  
2 read as follows:

3       Within and subject to the limitations imposed by RCW 84.52.050 as  
4 amended, the regular ad valorem tax levies upon real and personal  
5 property by the taxing districts hereafter named are as follows:

6       (1) Levies of the senior taxing districts are as follows: (a) The  
7 levies by the state may not exceed the applicable aggregate rate  
8 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state  
9 equalized value in accordance with the indicated ratio fixed by the  
10 state department of revenue to be used exclusively for the support of  
11 the common schools; (b) the levy by any county may not exceed \$1.80  
12 per \$1,000 of assessed value; (c) the levy by any road district may  
13 not exceed \$2.25 per \$1,000 of assessed value; and (d) the levy by  
14 any city or town may not exceed \$3.375 per \$1,000 of assessed value.  
15 However any county is hereby authorized to increase its levy from  
16 \$1.80 to a rate not to exceed \$2.475 per \$1,000 of assessed value for  
17 general county purposes if the total levies for both the county and  
18 any road district within the county do not exceed \$4.05 per \$1,000 of  
19 assessed value, and no other taxing district has its levy reduced as  
20 a result of the increased county levy.

21       (2) The aggregate levies of junior taxing districts and senior  
22 taxing districts, other than the state, may not exceed \$5.90 per  
23 \$1,000 of assessed valuation. The term "junior taxing districts"  
24 includes all taxing districts other than the state, counties, road  
25 districts, cities, towns, port districts, and public utility  
26 districts. The limitations provided in this subsection do not apply  
27 to: (a) Levies at the rates provided by existing law by or for any  
28 port or public utility district; (b) excess property tax levies  
29 authorized in Article VII, section 2 of the state Constitution; (c)  
30 levies for acquiring conservation futures as authorized under RCW  
31 84.34.230; (d) levies for emergency medical care or emergency medical  
32 services imposed under RCW 84.52.069; (e) levies to finance  
33 affordable housing imposed under RCW 84.52.105; (f) the portions of  
34 levies by metropolitan park districts that are protected under RCW  
35 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;  
36 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the  
37 portions of levies by fire protection districts and regional fire  
38 protection service authorities that are protected under RCW  
39 84.52.125; (j) levies by counties for transit-related purposes under  
40 RCW 84.52.140; (k) the portion of the levy by flood control zone

1 districts that are protected under RCW 84.52.816; (l) levies imposed  
2 by a regional transit authority under RCW 81.104.175; (m) the portion  
3 of any levy resulting from the correction of a levy error under RCW  
4 84.52.085(3); ~~((and))~~ (n) levies for county hospital purposes under  
5 RCW 36.62.090; and (o) the portion of the levies for fire protection  
6 districts under RCW 52.02.160 that are protected under RCW 84.52.125.

7 **Sec. 6.** RCW 84.52.125 and 2017 c 196 s 13 are each amended to  
8 read as follows:

9 A fire protection district or regional fire protection service  
10 authority created under Title 52 RCW may protect the district's or  
11 authority's tax levy from prorationing under RCW 84.52.010(3)(b) by  
12 imposing up to a total of twenty-five cents per thousand dollars of  
13 assessed value of the tax levies authorized under RCW 52.16.140 and  
14 52.16.160, or 52.26.140(1) (b) and (c) outside of the five dollars  
15 and ninety cents per thousand dollars of assessed valuation  
16 limitation established under RCW 84.52.043(2), if those taxes  
17 otherwise would be prorated under RCW 84.52.010(3)(b)(vi).

18 NEW SECTION. **Sec. 7.** Section 4 of this act expires January 1,  
19 2027.

20 NEW SECTION. **Sec. 8.** Section 5 of this act takes effect January  
21 1, 2027.

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