
SECOND SUBSTITUTE SENATE BILL 6037

State of Washington

69th Legislature

2026 Regular Session

By Senate Ways & Means (originally sponsored by Senators Cortes and Shewmake)

READ FIRST TIME 02/09/26.

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 (e) Prior to adopting a resolution under this section, the
36 legislative authority of the city or town must:

37 (i) Include labor organizations representing employees who
38 perform fire prevention, fire suppression, and emergency medical
39 services within the city or town, to consult on development of the

1 proposed financing plan, governance structure, and anticipated
2 impacts on service delivery and employment conditions; and

3 (ii) If the city or town is located within the boundaries of a
4 public hospital district, the city or town must consult with the
5 public hospital district on any impact of the financing plan on the
6 public hospital district property tax levy.

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

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

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

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

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

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

1 (3) ((A)) (a) For any fire protection district formed under this
2 section prior to July 1, 2026, a city or town must reduce its general
3 fund regular property tax levy by the total combined levy of the fire
4 protection district as proposed by the district in accordance with
5 subsection (1)(b)(i) of this section. The reduced levy amount of the
6 city or town must occur in the first year in which the fire
7 protection district imposes any of the property taxes in RCW
8 52.16.130, 52.16.140, or 52.16.160 and must be specified in the
9 financing plan and ballot proposition as provided in this section. If
10 the fire protection district does not impose all three levies under
11 RCW 52.16.130, 52.16.140, and 52.16.160 when it begins operations,
12 the city must further reduce its general fund regular property tax
13 levy if the district initially imposes any of the levies in
14 subsequent years, by the amount of such levy or levies initially
15 imposed in a subsequent year.

16 (b) For any fire protection district formed under this section on
17 or after July 1, 2026, for the city or town participating in the fire
18 protection district, with the exception of cities over 500,000 in
19 population as of 2025, the regular levies of the city or town may not
20 exceed the applicable rates provided in RCW 27.12.390, 52.04.081, and
21 84.52.043(1) less the aggregate rates of any regular levies made by
22 the district under RCW 52.16.130, 52.16.140, or 52.16.160.

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

25 (1) Except as provided otherwise in the resolution adopted by the
26 legislative authority of a city or town establishing a fire
27 protection district under RCW 52.02.160, all powers, duties, and
28 functions of the city or town fire department pertaining to fire
29 protection and emergency services of the city or town are transferred
30 to the fire protection district on its creation date.

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

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

37 (ii) All real property and personal property including cabinets,
38 furniture, office equipment, motor vehicles, and other tangible
39 property employed by the city or town fire department in carrying out

1 the fire protection and emergency services powers, functions, and
2 duties; and

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

6 (b) Any appropriations made to the city or town fire department
7 for carrying out the fire protection and emergency services powers,
8 functions, and duties of the city or town must be transferred and
9 credited to the fire protection district.

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

17 (3) All rules and all pending business before the city or town
18 fire department pertaining to the fire protection and emergency
19 services powers, functions, and duties transferred must be continued
20 and acted upon by the fire protection district, and all existing
21 contracts and obligations remain in full force and must be performed
22 by the fire protection district.

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

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

29 (6)(a) Subject to (c) of this subsection, all employees of the
30 city or town fire department are transferred to the fire protection
31 district on its creation date. Upon transfer, unless an agreement for
32 different terms of transfer is reached between the collective
33 bargaining representatives of the transferring employees and the fire
34 protection district, an employee is entitled to the employee rights,
35 benefits, and privileges to which he or she would have been entitled
36 as an employee of the city or town fire department, including rights
37 to:

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

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

3 (iii) Promotion and service time accrual; and

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

7 (b) If a city or town provides for civil service in its fire
8 department, the collective bargaining representatives of the
9 transferring employees and the fire protection district must
10 negotiate regarding the establishment of a civil service system
11 within the fire protection district.

12 (c) Nothing contained in this section may be construed to alter
13 any existing collective bargaining unit or the provisions of any
14 existing collective bargaining agreement until the agreement has
15 expired or until the bargaining unit has been modified as provided by
16 law.

17 (7) A fire protection district formed under RCW 52.02.160 may
18 contract with the city or town for services including but not limited
19 to administrative services such as information technology, financial,
20 and human resources functions.

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

23 (1) The regular property tax levy for each taxing district other
24 than the state's levies may be set at the amount which would be
25 allowed otherwise under this chapter if the regular property tax levy
26 for the district for taxes due in prior years beginning with 1986 had
27 been set at the full amount allowed under this chapter including any
28 levy authorized under RCW 52.16.160 or 52.26.140(1)(c) that would
29 have been imposed but for the limitation in RCW 52.18.065 or
30 52.26.240, applicable upon imposition of the benefit charge under
31 chapter 52.18 or 52.26 RCW.

32 (2) The purpose of subsection (1) of this section is to remove
33 the incentive for a taxing district to maintain its tax levy at the
34 maximum level permitted under this chapter, and to protect the future
35 levy capacity of a taxing district that reduces its tax levy below
36 the level that it otherwise could impose under this chapter, by
37 removing the adverse consequences to future levy capacities resulting
38 from such levy reductions.

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

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

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

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

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

1 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the
2 portions of levies by fire protection districts and regional fire
3 protection service authorities that are protected under RCW
4 84.52.125; (j) levies by counties for transit-related purposes under
5 RCW 84.52.140; (k) the portion of the levy by flood control zone
6 districts that are protected under RCW 84.52.816; (l) levies imposed
7 by a regional transit authority under RCW 81.104.175; (m) levies
8 imposed by any park and recreation district described under RCW
9 84.52.010(3)(a)(viii); (n) the portion of any levy resulting from the
10 correction of a levy error under RCW 84.52.085(3); (~~and~~) (o) levies
11 for county hospital purposes under RCW 36.62.090; and (p) the portion
12 of the levies for fire protection districts under RCW 52.02.160 that
13 are protected under RCW 84.52.125.

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

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

19 (1) Levies of the senior taxing districts are as follows: (a) The
20 levies by the state may not exceed the applicable aggregate rate
21 limit specified in RCW 84.52.065 (2) or (4) adjusted to the state
22 equalized value in accordance with the indicated ratio fixed by the
23 state department of revenue to be used exclusively for the support of
24 the common schools; (b) the levy by any county may not exceed \$1.80
25 per \$1,000 of assessed value; (c) the levy by any road district may
26 not exceed \$2.25 per \$1,000 of assessed value; and (d) the levy by
27 any city or town may not exceed \$3.375 per \$1,000 of assessed value.
28 However any county is hereby authorized to increase its levy from
29 \$1.80 to a rate not to exceed \$2.475 per \$1,000 of assessed value for
30 general county purposes if the total levies for both the county and
31 any road district within the county do not exceed \$4.05 per \$1,000 of
32 assessed value, and no other taxing district has its levy reduced as
33 a result of the increased county levy.

34 (2) The aggregate levies of junior taxing districts and senior
35 taxing districts, other than the state, may not exceed \$5.90 per
36 \$1,000 of assessed valuation. The term "junior taxing districts"
37 includes all taxing districts other than the state, counties, road
38 districts, cities, towns, port districts, and public utility
39 districts. The limitations provided in this subsection do not apply

1 to: (a) Levies at the rates provided by existing law by or for any
2 port or public utility district; (b) excess property tax levies
3 authorized in Article VII, section 2 of the state Constitution; (c)
4 levies for acquiring conservation futures as authorized under RCW
5 84.34.230; (d) levies for emergency medical care or emergency medical
6 services imposed under RCW 84.52.069; (e) levies to finance
7 affordable housing imposed under RCW 84.52.105; (f) the portions of
8 levies by metropolitan park districts that are protected under RCW
9 84.52.120; (g) levies imposed by ferry districts under RCW 36.54.130;
10 (h) levies for criminal justice purposes under RCW 84.52.135; (i) the
11 portions of levies by fire protection districts and regional fire
12 protection service authorities that are protected under RCW
13 84.52.125; (j) levies by counties for transit-related purposes under
14 RCW 84.52.140; (k) the portion of the levy by flood control zone
15 districts that are protected under RCW 84.52.816; (l) levies imposed
16 by a regional transit authority under RCW 81.104.175; (m) the portion
17 of any levy resulting from the correction of a levy error under RCW
18 84.52.085(3); ~~((and))~~ (n) levies for county hospital purposes under
19 RCW 36.62.090; and (o) the portion of the levies for fire protection
20 districts under RCW 52.02.160 that are protected under RCW 84.52.125.

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

23 A fire protection district or regional fire protection service
24 authority created under Title 52 RCW may protect the district's or
25 authority's tax levy from prorationing under RCW 84.52.010(3)(b) by
26 imposing up to a total of twenty-five cents per thousand dollars of
27 assessed value of the tax levies authorized under RCW 52.16.140 and
28 52.16.160, or 52.26.140(1) (b) and (c) outside of the five dollars
29 and ninety cents per thousand dollars of assessed valuation
30 limitation established under RCW 84.52.043(2), if those taxes
31 otherwise would be prorated under RCW 84.52.010(3)(b)(vi).

32 NEW SECTION. **Sec. 7.** Section 4 of this act expires January 1,
33 2027.

34 NEW SECTION. **Sec. 8.** Section 5 of this act takes effect January
35 1, 2027.

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