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HOUSE BILL 2615

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State of Washington                      62nd Legislature                      2012 Regular Session

By Representatives Goodman and Kagi

Read first time 01/18/12. Referred to Committee on Local Government.

1            AN ACT Relating to benefit charges for the enhancement of fire  
2 protection services; and adding a new section to chapter 35.13 RCW.

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

4            NEW SECTION.    **Sec. 1.** A new section is added to chapter 35.13 RCW  
5 to read as follows:

6            (1) A city or town that has annexed since 2006 or is conducting  
7 annexations of all or a part of fire protection districts may by  
8 resolution, for the enhancement of fire protection services, fix and  
9 impose a benefit charge on personal property and improvements to real  
10 property that are located in the city or town, to be paid by the owners  
11 of the properties: PROVIDED, That a benefit charge shall not apply to  
12 personal property and improvements to real property owned or used by  
13 any recognized religious denomination or religious organization as, or  
14 including, a sanctuary or for purposes related to the bona fide  
15 religious ministries of the denomination or religious organization,  
16 including schools and educational facilities used for kindergarten,  
17 primary, or secondary educational purposes or for institutions of  
18 higher education and all grounds and buildings related thereto, but not  
19 including personal property and improvements to real property owned or

1 used by any recognized religious denomination or religious organization  
2 for business operations, profit-making enterprises, or activities not  
3 including use of a sanctuary or related to kindergarten, primary, or  
4 secondary educational purposes or for institutions of higher education.

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

36 (3) The resolution establishing benefit charges shall specify, by  
37 legal geographical areas or other specific designations, the charge to  
38 apply to each property by location, type, or other designation, or

1 other information that is necessary to the proper computation of the  
2 benefit charge to be charged to each property owner subject to the  
3 resolution. The county assessor of each county shall determine and  
4 identify the personal properties and improvements to real property  
5 which are subject to a benefit charge in each city or town and shall  
6 furnish and deliver to the county treasurer of that county a listing of  
7 the properties with information describing the location, legal  
8 description, and address of the person to whom the statement of benefit  
9 charges is to be mailed, the name of the owner, and the value of the  
10 property and improvements, together with the benefit charge to apply to  
11 each. These benefit charges shall be certified to the county treasurer  
12 for collection in the same manner that is used for the collection of  
13 fire protection assessments for forest lands protected by the  
14 department of natural resources under RCW 76.04.610 and the same  
15 penalties and provisions for collection shall apply.

16 (4) Each city and town shall contract, prior to the imposition of  
17 a benefit charge, for the administration and collection of the benefit  
18 charge by each county treasurer, who shall deduct a percent, as  
19 provided by contract to reimburse the county for expenses incurred by  
20 the county assessor and county treasurer in the administration of the  
21 resolution and this section. The county treasurer shall make  
22 distributions each year, as the charges are collected, in the amount of  
23 the benefit charges imposed on behalf of the city or town, less the  
24 deduction provided for in the contract.

25 (5) Any benefit charge authorized by this section shall not be  
26 effective unless a proposition to impose the benefit charge is approved  
27 by a sixty percent majority of the voters of the city or town voting at  
28 a general election or at a special election called by the city or town  
29 for that purpose, held within the city or town. An election held  
30 pursuant to this section shall be held not more than twelve months  
31 prior to the date on which the first such charge is to be assessed:  
32 PROVIDED, That a benefit charge approved at an election shall not  
33 remain in effect for a period of more than six years nor more than the  
34 number of years authorized by the voters if fewer than six years unless  
35 subsequently reapproved by the voters.

36 (6) The ballot shall be submitted so as to enable the voters  
37 favoring the authorization of a benefit charge to vote "Yes" and those  
38 opposed thereto to vote "No," and the ballot shall be:

1 "Shall . . . . . be authorized to impose benefit  
2 charges each year for . . . . (insert number of years not to  
3 exceed six) years, not to exceed an amount equal to sixty  
4 percent of its operating budget, and be prohibited from  
5 imposing an additional property tax under RCW 52.16.160?

6 YES NO  
7

8 (7) A city or town renewing the benefit charge may elect to use the  
9 following alternative ballot:

10 "Shall . . . . . be authorized to continue voter-  
11 authorized benefit charges each year for . . . . (insert number  
12 of years not to exceed six) years, not to exceed an amount  
13 equal to sixty percent of its operating budget, and be  
14 prohibited from imposing an additional property tax under RCW  
15 52.16.160?

16 YES NO  
17

18 (8) Not less than ten days nor more than six months before the  
19 election at which the proposition to impose the benefit charge is  
20 submitted as provided in this section, the city or town shall hold a  
21 public hearing specifically setting forth its proposal to impose  
22 benefit charges for the support of its legally authorized activities  
23 which will maintain or improve the services afforded in the city or  
24 town. A report of the public hearing shall be filed with the county  
25 treasurer of each county in which the property is located and be  
26 available for public inspection.

27 (9)(a) Prior to November 15th of each year the city or town shall  
28 hold a public hearing to review and establish the benefit charges for  
29 the subsequent year.

30 (b) All resolutions imposing or changing the benefit charges shall  
31 be filed with the county treasurer for each county in which the

1 property is located, together with the record of each public hearing,  
2 before November 30th immediately preceding the year in which the  
3 benefit charges are to be collected on behalf of the city or town fire  
4 department.

5 (c) After the benefit charges have been established, the owners of  
6 the property subject to the charge shall be notified of the amount of  
7 the charge.

8 (10) A city or town that imposes a benefit charge under this  
9 section shall not impose all or part of the property tax authorized  
10 under RCW 84.52.043.

11 (11) After notice has been given to the property owners of the  
12 amount of the charge, the city or town imposing a benefit charge under  
13 this section shall form a review board for at least a two-week period  
14 and shall, upon complaint in writing of a party aggrieved owning  
15 property in the city or town, reduce the charge of a person who, in  
16 their opinion, has been charged too large a sum, to a sum or amount as  
17 they believe to be the true, fair, and just amount.

18 (12) A person who is receiving the exemption contained in RCW  
19 84.36.381 through 84.36.389 shall be exempt from any legal obligation  
20 to pay a portion of the charge imposed by this section according to the  
21 following:

22 (a) A person who meets the income limitation contained in RCW  
23 84.36.381(5)(a) and does not meet the income limitation contained in  
24 RCW 84.36.381(5)(b) (i) or (ii) shall be exempt from twenty-five  
25 percent of the charge.

26 (b) A person who meets the income limitation contained in RCW  
27 84.36.381(5)(b)(i) shall be exempt from fifty percent of the charge.

28 (c) A person who meets the income limitation contained in RCW  
29 84.36.381(5)(b)(ii) shall be exempt from seventy-five percent of the  
30 charge.

31 (13) For the purposes of this section:

32 (a) "Personal property" includes every form of tangible personal  
33 property, including but not limited to, all goods, chattels, stock in  
34 trade, estates, or crops, except that the term "personal property" does  
35 not include any personal property used for farming, field crops, farm  
36 equipment, or livestock; and

37 (b) "Improvements to real property" does not include permanent

1 growing crops, field improvements installed for the purpose of aiding  
2 the growth of permanent crops, or other field improvements normally not  
3 subject to damage by fire.

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