
SENATE BILL 6470

State of Washington

62nd Legislature

2012 Regular Session

By Senators McAuliffe and Chase

Read first time 01/25/12. Referred to Committee on Government Operations, Tribal Relations & Elections.

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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