

---

HOUSE BILL 2767

---

State of Washington                      62nd Legislature                      2012 Regular Session

By Representatives Van De Wege and Armstrong

Read first time 02/03/12. Referred to Committee on Local Government.

1            AN ACT Relating to the authorization of municipal fire districts;  
2 amending RCW 52.33.010, 52.33.020, 52.33.030, 52.33.040, 84.52.010,  
3 84.52.010, 84.52.052, and 84.52.069; reenacting and amending RCW  
4 52.26.020; adding a new chapter to Title 52 RCW; providing an effective  
5 date; and providing an expiration date.

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

7            NEW SECTION.    **Sec. 1.**    The definitions in this section apply  
8 throughout this chapter unless the context clearly requires otherwise.

9            (1) "Board" means the governing body of a municipal fire district.

10           (2) "City" means a city, code city, or town with an existing  
11 municipal fire department that convenes a municipal fire district  
12 planning committee under this chapter.

13           (3) "Municipal fire district" or "district" means a municipal  
14 corporation, an independent taxing authority within the meaning of  
15 Article VII, section 1 of the state Constitution, and a taxing district  
16 within the meaning of Article VII, section 2 of the state Constitution,  
17 whose boundaries are coextensive with a city and that has been created  
18 by a vote of the people under this chapter.

1 (4) "Municipal fire district planning committee" means the  
2 committee created under section 3 of this act to create and propose the  
3 establishment of a municipal fire district.

4 (5) "Municipal fire district service plan" or "plan" means a plan  
5 proposed by a municipal fire district planning committee to develop and  
6 operate a municipal fire district.

7 (6) "Regular property taxes" has the same meaning as in RCW  
8 84.04.140.

9 NEW SECTION. **Sec. 2.** A city with its own fire department may  
10 establish a municipal fire district pursuant to section 3 of this act  
11 to replace its existing municipal fire department and to provide for  
12 fire prevention services, fire suppression services, emergency medical  
13 services, and the protection of life and property. The boundaries of  
14 a municipal fire district must be coextensive with the boundaries of  
15 the city. Territory annexed to a city after a municipal fire district  
16 is formed becomes territory of the municipal fire district as of the  
17 date the annexation becomes effective.

18 NEW SECTION. **Sec. 3.** (1) A city may initiate the formation of a  
19 municipal fire district by convening a municipal fire district planning  
20 committee.

21 (2) A municipal fire district planning committee is comprised of at  
22 least three elected officials of the city, one representative of each  
23 bargaining unit that would be affected by the establishment of a  
24 municipal fire district, and two voters of the proposed municipal fire  
25 district as agreed upon by the legislative authority of the city and  
26 the represented collective bargaining units.

27 (3) At its first meeting, a municipal fire district planning  
28 committee may elect officers and provide for the adoption of rules and  
29 other operating procedures.

30 (4) A municipal fire district planning committee may dissolve  
31 itself at any time by a majority vote of the total membership of the  
32 planning committee.

33 NEW SECTION. **Sec. 4.** (1) A municipal fire district planning  
34 committee shall adopt a municipal fire district service plan that:

1 (a) Proposes the formation of a municipal fire district and  
2 recommends the design, financing, and development of fire protection  
3 and emergency service facilities and operations, including maintenance  
4 and preservation of facilities or systems;

5 (b) Recommends sources of revenue authorized under section 5 of  
6 this act;

7 (c) Identifies the portions of the plan that may be amended by the  
8 board without voter approval;

9 (d) Recommends a financing plan to fund selected fire protection  
10 and emergency services and projects;

11 (e) Defines the composition of the board and provides for the  
12 election of municipal fire district commissioners; and

13 (f) Identifies a date no more than three hundred sixty-five days  
14 after the date of the election when the formation of the district is  
15 effective.

16 (2) Within ten days after the date the municipal fire district  
17 planning committee adopts the municipal fire district service plan, the  
18 plan must be forwarded to the legislative authority of the city to  
19 initiate the election process under section 6 of this act.

20 NEW SECTION. **Sec. 5.** (1) A municipal fire district planning  
21 committee may, as part of a municipal fire district service plan,  
22 recommend the imposition of some or all of the following revenue  
23 sources that a district may impose upon approval of the voters as  
24 provided in this chapter:

25 (a) Benefit charges under sections 14 through 20 of this act;

26 (b) Property taxes under sections 11 and 12 of this act and RCW  
27 84.09.030, 84.52.010, 82.52.044, 84.52.052, and 84.52.069; or

28 (c) Both (a) and (b) of this subsection.

29 (2) A municipal fire district may impose taxes and benefit charges  
30 as set forth in its plan upon formation of the district, or as provided  
31 for in this chapter after formation of the district. If the plan  
32 authorizes the district to impose benefit charges or sixty percent  
33 voter-approved taxes, the plan and formation of the district must be  
34 approved by an affirmative vote of sixty percent of the voters within  
35 the boundaries of the district voting on a ballot proposition as set  
36 forth in section 6 of this act. However, if the plan provides for  
37 alternative sources of revenue that become effective if the plan and

1 creation of the district is approved only by a majority vote, the plan  
2 with alternative sources of revenue and creation of the district may be  
3 approved by an affirmative vote of the majority of those voters. If  
4 the plan does not authorize the district to impose benefit charges or  
5 sixty percent voter-approved taxes, the plan and formation of the  
6 district must be approved by an affirmative vote of the majority of the  
7 voters within the boundaries of the authority voting on a ballot  
8 proposition as set forth in section 6 of this act. Except as provided  
9 in this section, all other voter approval requirements under law for  
10 the levying of property taxes or the imposition of benefit charges  
11 apply. Revenues from these taxes and benefit charges may be used only  
12 to implement the plan as set forth in this chapter.

13 NEW SECTION. **Sec. 6.** Upon receipt of the municipal fire district  
14 service plan under section 4 of this act, the legislative authority of  
15 a city may certify the plan to the ballot, including identification of  
16 the revenue options specified to fund the plan. The legislative  
17 authority may draft a ballot title, give notice as required by law for  
18 ballot measures, and perform other duties as required to put the plan  
19 before the voters of the proposed district for their approval or  
20 rejection as a single ballot measure that both approves formation of  
21 the district and approves the plan. The electorate is the voters  
22 voting within the boundaries of the proposed municipal fire district.  
23 A simple majority of the total persons voting on the single ballot  
24 measure to approve the plan and establish the district is required for  
25 approval. However, if the plan authorizes the district to impose  
26 benefit charges or sixty percent voter-approved taxes, the plan and  
27 formation of the district must be approved by an affirmative vote of  
28 sixty percent of the voters within the boundaries of the district on a  
29 single ballot measure in accordance with section 5 of this act. The  
30 city is solely responsible for the cost of the election to approve the  
31 single ballot measure approving the formation of the district and the  
32 plan.

33 NEW SECTION. **Sec. 7.** If the voters approve the single ballot  
34 measure creating the municipal fire district and imposing taxes and  
35 benefit charges, if any, the district is formed as of the formation  
36 date identified in the municipal fire district service plan. The

1 appropriate county election officials shall, within fifteen days of the  
2 final certification of the election results, publish a notice in a  
3 newspaper or newspapers of general circulation in the municipal fire  
4 district declaring the district formed. A party challenging the  
5 procedure or the formation of a voter-approved district must file the  
6 challenge in writing by serving the prosecuting attorney of the city  
7 within thirty days after the final certification of the election.  
8 Failure to challenge within that time bars further challenge of the  
9 district's valid formation.

10 NEW SECTION. **Sec. 8.** The board may:

11 (1) Levy taxes and impose benefit charges as authorized in the  
12 formation resolution and approved by district voters;

13 (2) Enter into agreements with federal, state, local, and regional  
14 entities and departments as necessary to accomplish district purposes  
15 and protect the district's investments;

16 (3) Accept gifts, grants, or other contributions of funds that will  
17 support the purposes and programs of the district;

18 (4) Monitor and audit the progress and execution of fire protection  
19 and emergency service projects to protect the investment of the public  
20 and annually make public its findings;

21 (5) Pay for services and enter into leases and contracts, including  
22 professional service contracts; and

23 (6) Hire, manage, and terminate employees.

24 NEW SECTION. **Sec. 9.** (1) Except as otherwise provided in the  
25 municipal fire district service plan, all powers, duties, and functions  
26 of the city pertaining to fire protection and emergency services must  
27 be transferred to the district on its formation date.

28 (2)(a) Except as otherwise provided in the municipal fire district  
29 service plan, on the formation date of the municipal fire district:  
30 Custody of all reports, documents, surveys, books, records, files,  
31 papers, or written material in the possession of the city's existing  
32 fire department pertaining to fire protection and emergency services  
33 powers, functions, and duties must be transferred to the municipal fire  
34 district; ownership of all real property and personal property,  
35 including cabinets, furniture, office equipment, motor vehicles, and  
36 other tangible property employed by the city's existing fire department

1 in carrying out the fire protection and emergency services powers,  
2 functions, and duties, must be transferred to the municipal fire  
3 district; and all funds, credits, or other assets held by the city in  
4 connection with the fire protection and emergency services powers,  
5 functions, and duties must be transferred and credited to the municipal  
6 fire district.

7 (b) Except as otherwise provided in the municipal fire district  
8 service plan, any appropriations made to the city for carrying out the  
9 fire protection and emergency services powers, functions, and duties  
10 must be transferred and credited to the municipal fire district.

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

18 (3) Except as otherwise provided in the municipal fire district  
19 service plan, all rules and all pending business before the city  
20 pertaining to the powers, functions, and duties transferred must be  
21 continued and acted upon by the municipal fire district, and all  
22 existing contracts and obligations remain in full force and must be  
23 performed by the municipal fire district.

24 (4) The transfer of the powers, duties, functions, and personnel of  
25 the city does not affect the validity of any act performed before  
26 creation of the municipal fire district.

27 (5)(a) Subject to (c) of this subsection, all employees of the  
28 city's existing fire department are transferred to the jurisdiction of  
29 the municipal fire district on its formation date. Upon transfer,  
30 unless an agreement for different terms of transfer is reached between  
31 the collective bargaining representatives of the transferring employees  
32 and the municipal fire district, an employee is entitled to the  
33 employee's rights, benefits, and privileges to which he or she would  
34 have been entitled as an employee of the city, including the right to:

35 (i) Compensation at least equal to the level at the time of  
36 transfer;

37 (ii) Retirement, vacation, sick leave, and any other accrued  
38 benefit;

1 (iii) Promotion and service time accrual; and

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

5 (b) If the city provides for civil service in its existing  
6 municipal fire department, the successor municipal fire district must  
7 provide for civil service in the district. If the city does not  
8 provide for civil service in its existing municipal fire department,  
9 the successor municipal fire district may provide for civil service in  
10 the district.

11 (c) Upon formation, a municipal fire district is deemed to be the  
12 legal successor to the city for all collective bargaining agreements in  
13 place between the city and an existing collective bargaining unit  
14 pertaining to the provision of fire prevention services, fire  
15 suppression services, and emergency medical services, and for the  
16 protection of life and property within the municipal fire district.  
17 This section may not be construed to alter any existing collective  
18 bargaining unit or the provisions of any existing collective bargaining  
19 agreement until the agreement has expired or until the bargaining unit  
20 has been modified as provided by law.

21 NEW SECTION. **Sec. 10.** (1) A municipal fire district may incur  
22 general indebtedness for district purposes, issue bonds, notes, or  
23 other evidences of indebtedness not to exceed an amount, together with  
24 any outstanding nonvoter-approved general obligation debt, equal to  
25 three-fourths of one percent of the value of the taxable property  
26 within the district. The maximum term of the obligations may not  
27 exceed twenty years. The obligations may pledge benefit charges and  
28 may pledge payments to a district from the state, the federal  
29 government, or any fire protection jurisdiction under an interlocal  
30 contract. The interlocal contracts pledging revenues and taxes are  
31 binding for a term not to exceed twenty-five years, and taxes or other  
32 revenue pledged by an interlocal contract may not be eliminated or  
33 modified if it would impair the pledge of the contract.

34 (2) A municipal fire district may also issue general obligation  
35 bonds for capital purposes not to exceed an amount, together with any  
36 outstanding general obligation debt, equal to one and one-half percent  
37 of the value of the taxable property within the district. The district

1 may provide for the retirement of the bonds by excess property tax  
2 levies. The voters of the district must approve a proposition  
3 authorizing the bonds and levies by an affirmative vote of three-fifths  
4 of those voting on the proposition at an election. At the election,  
5 the total number of persons voting must constitute not less than forty  
6 percent of the voters in the district who voted at the last preceding  
7 general state election. The maximum term of the bonds may not exceed  
8 twenty-five years. Elections must be held as provided in RCW  
9 39.36.050.

10 (3) Obligations of a district must be issued and sold in accordance  
11 with chapters 39.46 and 39.50 RCW, as applicable.

12 (4) For purposes of this section, "value of the taxable property"  
13 has the same meaning as in RCW 39.36.015.

14 NEW SECTION. **Sec. 11.** (1) To carry out the purposes for which a  
15 municipal fire district is created, as authorized in the plan and  
16 approved by the voters, the board may annually levy the following  
17 taxes:

18 (a) An ad valorem tax on all taxable property located within the  
19 district not to exceed fifty cents per thousand dollars of assessed  
20 value;

21 (b) An ad valorem tax on all property located within the district  
22 not to exceed fifty cents per thousand dollars of assessed value and  
23 which will not cause the combined levies to exceed the constitutional  
24 or statutory limitations. This levy, or any portion of this levy, may  
25 also be made when dollar rates of other taxing units are released by  
26 agreement with the other taxing units from their authorized levies; and

27 (c) An ad valorem tax on all taxable property located within the  
28 district not to exceed fifty cents per thousand dollars of assessed  
29 value if the district has at least one full-time, paid employee or  
30 contracts with another municipal corporation for the services of at  
31 least one full-time, paid employee. This levy may be made only if it  
32 will not affect dollar rates that other taxing districts may lawfully  
33 claim nor cause the combined levies to exceed the constitutional or  
34 statutory limitations or both.

35 (2) Levies in excess of the amounts provided in subsection (1) of  
36 this section or in excess of the aggregate dollar rate limitations, or  
37 both, may be made for any district purpose when authorized at a special



1 election under RCW 84.52.052. Any such tax when levied must be  
2 certified to the proper county officials for the collection of the tax  
3 as for other general taxes. The taxes when collected must be placed in  
4 the appropriate district fund or funds as provided by law, and must be  
5 paid out on warrants of the auditor of the county in which the district  
6 is located, upon authorization of the board.

7 (3) A municipal fire district may provide for the retirement of  
8 general indebtedness by excess property tax levies as set forth in  
9 section 10 of this act.

10 NEW SECTION. **Sec. 12.** At the time of making general tax levies in  
11 each year, the county legislative authority in which a municipal fire  
12 district is located shall make the required levies for district  
13 purposes against the real and personal property in the district in  
14 accordance with the equalized valuations of the property for general  
15 tax purposes and as a part of the general taxes. The tax levies are  
16 part of the general tax roll and must be collected as part of the  
17 general taxes against the property in the district.

18 NEW SECTION. **Sec. 13.** The county treasurer of the county in which  
19 the municipal fire district created under this chapter is located shall  
20 collect taxes authorized and levied under this chapter.

21 NEW SECTION. **Sec. 14.** (1) The board may by resolution, as  
22 authorized in the plan and approved by the voters, for district  
23 purposes authorized by law, fix and impose a benefit charge on personal  
24 property and improvements to real property located within the district  
25 on the date specified and that have received or will receive the  
26 benefits provided by the district, to be paid by the owners of the  
27 properties. A benefit charge does not apply to personal property and  
28 improvements to real property owned or used by any recognized religious  
29 denomination or religious organization as, or including, a sanctuary or  
30 for purposes related to the bona fide religious ministries of the  
31 denomination or religious organization, including schools and  
32 educational facilities used for kindergarten, primary, or secondary  
33 educational purposes or for institutions of higher education and all  
34 grounds and buildings related to such facilities and institutions.  
35 However, a benefit charge does apply to personal property and

1 improvements to real property owned or used by any recognized religious  
2 denomination or religious organization for business operations, profit-  
3 making enterprises, or activities not including the use of a sanctuary  
4 or related to kindergarten, primary, or secondary educational purposes  
5 or for institutions of higher education. The aggregate amount of these  
6 benefit charges in any one year may not exceed an amount equal to sixty  
7 percent of the operating budget for the year in which the benefit  
8 charge is to be collected. The county legislative authority in the  
9 county in which the municipal fire district is located shall make any  
10 necessary adjustments to assure compliance with this limitation and  
11 immediately notify the board of any changes.

12 (2) A benefit charge imposed must be reasonably proportioned to the  
13 measurable benefits to property resulting from the services afforded by  
14 the district. It is acceptable to apportion the benefit charge to the  
15 values of the properties as found by the county assessor modified  
16 generally in the proportion that fire insurance rates are reduced or  
17 entitled to be reduced as the result of providing the services. Any  
18 other method that reasonably apportions the benefit charges to the  
19 actual benefits resulting from the degree of protection, which may  
20 include, but is not limited to, the distance from regularly maintained  
21 fire protection equipment, the level of fire prevention services  
22 provided to the properties, or the need of the properties for  
23 specialized services, may be specified in the resolution and is subject  
24 to contest on the grounds of unreasonable or capricious action or  
25 action in excess of the measurable benefits to the property resulting  
26 from services afforded by the authority. The board may determine that  
27 certain properties or types or classes of properties are not receiving  
28 measurable benefits based on criteria the board establishes by  
29 resolution. A benefit charge authorized under this chapter is not  
30 applicable to the personal property or improvements to real property of  
31 any individual, corporation, partnership, firm, organization, or  
32 association maintaining a fire department and whose fire protection and  
33 training system has been accepted by a fire insurance underwriter  
34 maintaining a fire protection engineering and inspection service  
35 authorized by the state insurance commissioner to do business in this  
36 state, but the property may be protected by the district under a  
37 contractual agreement.

1 (3) For administrative purposes, the benefit charge imposed on any  
2 individual property may be compiled into a single charge, provided that  
3 the district, upon request of the property owner, provide an itemized  
4 list of charges for each measurable benefit included in the charge.

5 (4) For the purposes of this section and sections 15 through 21 of  
6 this act:

7 (a) "Improvements to real property" does not include permanent  
8 growing crops, field improvements installed for the purpose of aiding  
9 the growth of permanent crops, or other field improvements normally not  
10 subject to damage by fire.

11 (b) "Personal property" includes every form of tangible personal  
12 property including, but not limited to, all goods, chattels, stock in  
13 trade, estates, or crops. "Personal property" does not include any  
14 personal property used for farming, field crops, farm equipment, or  
15 livestock.

16 NEW SECTION. **Sec. 15.** All personal property not assessed and  
17 subjected to ad valorem taxation under Title 84 RCW, all property under  
18 contract or for which the municipal fire district is receiving payment  
19 for as authorized by law, all property subject to chapter 54.28 RCW,  
20 and all property that is subject to a contract for services with a  
21 district is exempt from a benefit charge imposed under this chapter.

22 NEW SECTION. **Sec. 16.** (1) The resolution establishing benefit  
23 charges as specified in section 14 of this act must specify, by legal  
24 geographical areas or other specific designations, the charge to apply  
25 to each property by location, type, or other designation, or other  
26 information that is necessary to the proper computation of the benefit  
27 charge to be charged to each property owner subject to the resolution.

28 (2) The county assessor of each county in which the municipal fire  
29 district is located shall determine and identify the personal  
30 properties and improvements to real property that are subject to a  
31 benefit charge in each district and shall furnish and deliver to the  
32 county treasurer of that county a listing of the properties with  
33 information describing the location, legal description, and address of  
34 the person to whom the statement of benefit charges is to be mailed,  
35 the name of the owner, and the value of the property and improvements,

1 together with the benefit charge to apply to each. These benefit  
2 charges must be certified to the county treasurer for collection.

3 NEW SECTION. **Sec. 17.** Each municipal fire district shall  
4 contract, prior to the imposition of a benefit charge, for the  
5 administration and collection of the benefit charge by the county  
6 treasurer of the county in which the district is located who shall  
7 deduct a percentage as provided by contract to reimburse the county for  
8 expenses incurred by the county assessor and county treasurer in the  
9 administration of the resolution under section 14 of this act and this  
10 chapter. The county treasurer shall make distributions each year, as  
11 the charges are collected, in the amount of the benefit charges imposed  
12 on behalf of each district, less the deduction provided for in the  
13 contract.

14 NEW SECTION. **Sec. 18.** (1) Any benefit charge authorized under  
15 this chapter is not effective unless a proposition to impose the  
16 benefit charge is approved by a sixty percent majority of the voters of  
17 the municipal fire district voting at a general election or at a  
18 special election called by the district for that purpose held within  
19 the district. A ballot measure that contains an authorization to  
20 impose benefit charges and that is approved by the voters pursuant to  
21 section 6 of this act meets the proposition approval requirement of  
22 this section. An election held under this section must be held not  
23 more than twelve months prior to the date on which the first charge is  
24 to be assessed. A benefit charge approved at an election expires in  
25 six years or fewer as authorized by the voters, unless subsequently  
26 reapproved by the voters.

27 (2) The ballot must be submitted so as to enable the voters  
28 favoring the authorization of a municipal fire district benefit charge  
29 to vote "Yes" and those opposed to vote "No." The ballot question is  
30 as follows:

31 "Shall . . . . the municipal fire district having a  
32 coextensive boundary with (insert city, code city, or town) be  
33 authorized to impose benefit charges each year  
34 for . . . . . (insert number of years not to exceed six)  
35 years, not to exceed an amount equal to sixty percent of its

1 operating budget, and be prohibited from imposing an additional  
2 property tax under section 11(1)(c) of this act?

3  
4 Yes .....   
5 No .....

6 (3) A municipal fire district renewing the benefit charge may elect  
7 to use the following alternative ballot:

8 "Shall . . . . . the municipal fire district having  
9 a coextensive boundary with (insert city, code city, or town)  
10 be authorized to continue voter-authorized benefit charges each  
11 year for . . . . . (insert number of years not to exceed  
12 six) years, not to exceed an amount equal to sixty percent of  
13 its operating budget, and be prohibited from imposing an  
14 additional property tax under section 11(1)(c) of this act?

15 Yes .....   
16 No .....

17 NEW SECTION. **Sec. 19.** (1) Not fewer than ten days nor more than  
18 six months before the election at which the proposition to impose the  
19 benefit charge is submitted as provided in this chapter, the board  
20 shall hold a public hearing specifically setting forth its proposal to  
21 impose benefit charges for the support of its legally authorized  
22 activities that will maintain or improve the services afforded in the  
23 district. A report of the public hearing must be filed with the county  
24 treasurer of the county in which the property is located and be  
25 available for public inspection.

26 (2) Prior to November 15th of each year, the board shall hold a  
27 public hearing to review and establish the municipal fire district  
28 benefit charges for the subsequent year.

29 (3) All resolutions imposing or changing the benefit charges must  
30 be filed with the county treasurer of the county in which the property  
31 is located, together with the record of each public hearing, before

1 November 30th immediately preceding the year in which the benefit  
2 charges are to be collected on behalf of the district.

3 (4) After the benefit charges have been established, the owners of  
4 the property subject to the charge must be notified of the amount of  
5 the charge.

6 NEW SECTION. **Sec. 20.** After notice has been given to the property  
7 owners of the amount of the charge, the board imposing a benefit charge  
8 under this chapter shall form a review board for at least a two-week  
9 period and shall, upon complaint in writing of an aggrieved party  
10 owning property in the district, reduce the charge of a person who, in  
11 the review board's opinion, has been charged too large a sum to a sum  
12 or amount as the review board believes to be the true, fair, and just  
13 amount.

14 NEW SECTION. **Sec. 21.** A person who is receiving the exemption  
15 contained in RCW 84.36.381 through 84.36.389 is exempt from any legal  
16 obligation to pay a portion of the benefit charge imposed under this  
17 chapter as follows:

18 (1) A person who meets the income limitation contained in RCW  
19 84.36.381(5)(a) and does not meet the income limitation contained in  
20 RCW 84.36.381(5)(b) (i) or (ii) is exempt from twenty-five percent of  
21 the charge;

22 (2) A person who meets the income limitation contained in RCW  
23 84.36.381(5)(b)(i) is exempt from fifty percent of the charge; and

24 (3) A person who meets the income limitation contained in RCW  
25 84.36.381(5)(b)(ii) is exempt from seventy-five percent of the charge.

26 **Sec. 22.** RCW 52.26.020 and 2011 c 141 s 1 are each reenacted and  
27 amended to read as follows:

28 The definitions in this section apply throughout this chapter  
29 unless the context clearly requires otherwise.

30 (1) "Board" means the governing body of a regional fire protection  
31 service authority.

32 (2) "Elected official" means an elected official of a participating  
33 fire protection jurisdiction or a regional fire protection district  
34 commissioner created under RCW 52.26.080.

1 (3) "Fire protection jurisdiction" means a fire district, city,  
2 town, port district, municipal airport, municipal fire district, or  
3 Indian tribe.

4 (4) "Participating fire protection jurisdiction" means a fire  
5 protection jurisdiction participating in the formation or operation of  
6 a regional fire protection service authority.

7 (5) "Regional fire protection service authority" or "authority"  
8 means a municipal corporation, an independent taxing authority within  
9 the meaning of Article VII, section 1 of the state Constitution, and a  
10 taxing district within the meaning of Article VII, section 2 of the  
11 state Constitution, whose boundaries are coextensive with two or more  
12 adjacent fire protection jurisdictions and that has been created by a  
13 vote of the people under this chapter to implement a regional fire  
14 protection service authority plan.

15 (6) "Regional fire protection service authority plan" or "plan"  
16 means a plan to develop and finance a fire protection service authority  
17 project or projects, including, but not limited to, specific capital  
18 projects, fire operations and emergency service operations pursuant to  
19 RCW 52.26.040(3)(b), and preservation and maintenance of existing or  
20 future facilities.

21 (7) "Regional fire protection service authority planning committee"  
22 or "planning committee" means the advisory committee created under RCW  
23 52.26.030 to create and propose to fire protection jurisdictions a  
24 regional fire protection service authority plan to design, finance, and  
25 develop fire protection and emergency service projects.

26 (8) "Regular property taxes" has the same meaning as in RCW  
27 84.04.140.

28 **Sec. 23.** RCW 52.33.010 and 2005 c 376 s 301 are each amended to  
29 read as follows:

30 The legislature intends for fire protection districts, municipal  
31 fire districts, and regional fire (~~(fire protection)~~) protection service  
32 authorities to set standards for addressing the reporting and  
33 accountability of substantially career fire departments, and to specify  
34 performance measures applicable to response time objectives for certain  
35 major services. The legislature acknowledges the efforts of the  
36 international city/county management association, the international  
37 association of fire chiefs, and the national fire protection

1 association for the organization and deployment of resources for fire  
2 departments. The arrival of first responders with automatic external  
3 defibrillator capability before the onset of brain death, and the  
4 arrival of adequate fire suppression resources before flash-over is a  
5 critical event during the mitigation of an emergency, and is in the  
6 public's best interest. For these reasons, this chapter contains  
7 performance measures, comparable to that research, relating to the  
8 organization and deployment of fire suppression operations, emergency  
9 medical operations, and special operations by substantially career fire  
10 departments. This chapter does not, and is not intended to, in any way  
11 modify or limit the authority of fire protection districts, municipal  
12 fire districts, and regional fire protection service authorities to set  
13 levels of service.

14 **Sec. 24.** RCW 52.33.020 and 2005 c 376 s 302 are each amended to  
15 read as follows:

16 The definitions in this section apply throughout this chapter  
17 unless the context clearly requires otherwise.

18 (1) "Advanced life support" means functional provision of advanced  
19 airway management, including intubation, advanced cardiac monitoring,  
20 manual defibrillation, establishment and maintenance of intravenous  
21 access, and drug therapy.

22 (2) "Aircraft rescue and firefighting" means the firefighting  
23 actions taken to rescue persons and to control or extinguish fire  
24 involving or adjacent to aircraft on the ground.

25 (3) "Brain death" as defined by the American heart association  
26 means the irreversible death of brain cells that begins four to six  
27 minutes after cardiac arrest.

28 (4) "Fire department" means a fire protection district, a municipal  
29 fire district, or a regional fire protection service authority  
30 responsible for firefighting actions, emergency medical services, and  
31 other special operations in a specified geographic area. The  
32 department must be a substantially career fire department, and not a  
33 substantially volunteer fire department.

34 (5) "Fire suppression" means the activities involved in controlling  
35 and extinguishing fires.

36 (6) "First responder" means provision of initial assessment and



1 basic first-aid intervention, including cardiac pulmonary resuscitation  
2 and automatic external defibrillator capability.

3 (7) "Flash-over" as defined by national institute of standards and  
4 technology means when all combustibles in a room burst into flame and  
5 the fire spreads rapidly.

6 (8) "Marine rescue and firefighting" means the firefighting actions  
7 taken to prevent, control, or extinguish fire involved in or adjacent  
8 to a marine vessel and the rescue actions for occupants using normal  
9 and emergency routes for egress.

10 (9) "Response time" means the time immediately following the  
11 turnout time that begins when units are en route to the emergency  
12 incident and ends when units arrive at the scene.

13 (10) "Special operations" means those emergency incidents to which  
14 the fire department responds that require specific and advanced  
15 training and specialized tools and equipment.

16 (11) "Turnout time" means the time beginning when units receive  
17 notification of the emergency to the beginning point of response time.

18 **Sec. 25.** RCW 52.33.030 and 2005 c 376 s 303 are each amended to  
19 read as follows:

20 (1) Every fire protection district, municipal fire district, and  
21 regional fire protection service authority shall maintain a written  
22 statement or policy that establishes the following:

- 23 (a) The existence of a fire department;  
24 (b) Services that the fire department is required to provide;  
25 (c) The basic organizational structure of the fire department;  
26 (d) The expected number of fire department employees; and  
27 (e) Functions that fire department employees are expected to  
28 perform.

29 (2) Every fire protection district, municipal fire district, and  
30 regional fire protection service authority shall include service  
31 delivery objectives in the written statement or policy required under  
32 subsection (1) of this section. These objectives shall include  
33 specific response time objectives for the following major service  
34 components, if appropriate:

- 35 (a) Fire suppression;  
36 (b) Emergency medical services;  
37 (c) Special operations;

- 1 (d) Aircraft rescue and firefighting;  
2 (e) Marine rescue and firefighting; and  
3 (f) Wild land firefighting.

4 (3) Every fire protection district, municipal fire district, and  
5 regional fire protection service authority, in order to measure the  
6 ability to arrive and begin mitigation operations before the critical  
7 events of brain death or flash-over, shall establish time objectives  
8 for the following measurements:

9 (a) Turnout time;

10 (b) Response time for the arrival of the first arriving engine  
11 company at a fire suppression incident and response time for the  
12 deployment of a full first alarm assignment at a fire suppression  
13 incident;

14 (c) Response time for the arrival of a unit with first responder or  
15 higher level capability at an emergency medical incident; and

16 (d) Response time for the arrival of an advanced life support unit  
17 at an emergency medical incident, where this service is provided by the  
18 fire department.

19 (4) Every fire protection district, municipal fire district, and  
20 regional fire protection service authority shall also establish a  
21 performance objective of not less than ninety percent for the  
22 achievement of each response time objective established under  
23 subsection (3) of this section.

24 **Sec. 26.** RCW 52.33.040 and 2005 c 376 s 304 are each amended to  
25 read as follows:

26 (1) Every fire protection district, municipal fire district, and  
27 regional fire protection service authority shall evaluate its level of  
28 service and deployment delivery and response time objectives on an  
29 annual basis. The evaluations shall be based on data relating to level  
30 of service, deployment, and the achievement of each response time  
31 objective in each geographic area within the jurisdiction of the fire  
32 protection district and regional fire protection service authority.

33 (2) Beginning in 2007, every fire protection district, municipal  
34 fire district, and regional fire protection service authority shall  
35 issue an annual written report which shall be based on the annual  
36 evaluations required by subsection (1) of this section.

1 (a) The annual report shall define the geographic areas and  
2 circumstances in which the requirements of this standard are not being  
3 met.

4 (b) The annual report shall explain the predictable consequences of  
5 any deficiencies and address the steps that are necessary to achieve  
6 compliance.

7 **Sec. 27.** RCW 84.52.010 and 2011 1st sp.s. c 28 s 2 are each  
8 amended to read as follows:

9 (1) Except as is permitted under RCW 84.55.050, all taxes must be  
10 levied or voted in specific amounts.

11 (2) The rate percent of all taxes for state and county purposes,  
12 and purposes of taxing districts coextensive with the county, must be  
13 determined, calculated and fixed by the county assessors of the  
14 respective counties, within the limitations provided by law, upon the  
15 assessed valuation of the property of the county, as shown by the  
16 completed tax rolls of the county, and the rate percent of all taxes  
17 levied for purposes of taxing districts within any county must be  
18 determined, calculated and fixed by the county assessors of the  
19 respective counties, within the limitations provided by law, upon the  
20 assessed valuation of the property of the taxing districts  
21 respectively.

22 (3) When a county assessor finds that the aggregate rate of tax  
23 levy on any property, that is subject to the limitations set forth in  
24 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in either  
25 of these sections, the assessor must recompute and establish a  
26 consolidated levy in the following manner:

27 (a) The full certified rates of tax levy for state, county, county  
28 road district, and city or town purposes must be extended on the tax  
29 rolls in amounts not exceeding the limitations established by law;  
30 however any state levy takes precedence over all other levies and may  
31 not be reduced for any purpose other than that required by RCW  
32 84.55.010. If, as a result of the levies imposed under RCW 36.54.130,  
33 84.34.230, 84.52.069, 84.52.105, the portion of the levy by a  
34 metropolitan park district that was protected under RCW 84.52.120,  
35 84.52.125, 84.52.135, 84.52.140, and the protected portion of the levy  
36 under RCW 86.15.160 by flood control zone districts in a county with a  
37 population of seven hundred seventy-five thousand or more that are

1 coextensive with a county, the combined rate of regular property tax  
2 levies that are subject to the one percent limitation exceeds one  
3 percent of the true and fair value of any property, then these levies  
4 must be reduced as follows:

5 (i) The portion of the levy by a metropolitan park district that  
6 has a population of less than one hundred fifty thousand and is located  
7 in a county with a population of one million five hundred thousand or  
8 more that is protected under RCW 84.52.120 must be reduced until the  
9 combined rate no longer exceeds one percent of the true and fair value  
10 of any property or must be eliminated;

11 (ii) If the combined rate of regular property tax levies that are  
12 subject to the one percent limitation still exceeds one percent of the  
13 true and fair value of any property, the protected portion of the levy  
14 imposed under RCW 86.15.160 by a flood control zone district in a  
15 county with a population of seven hundred seventy-five thousand or more  
16 that is coextensive with a county must be reduced until the combined  
17 rate no longer exceeds one percent of the true and fair value of any  
18 property or must be eliminated;

19 (iii) If the combined rate of regular property tax levies that are  
20 subject to the one percent limitation still exceeds one percent of the  
21 true and fair value of any property, the levy imposed by a county under  
22 RCW 84.52.140 must be reduced until the combined rate no longer exceeds  
23 one percent of the true and fair value of any property or must be  
24 eliminated;

25 (iv) If the combined rate of regular property tax levies that are  
26 subject to the one percent limitation still exceeds one percent of the  
27 true and fair value of any property, the portion of the levy by a fire  
28 protection district that is protected under RCW 84.52.125 must be  
29 reduced until the combined rate no longer exceeds one percent of the  
30 true and fair value of any property or must be eliminated;

31 (v) If the combined rate of regular property tax levies that are  
32 subject to the one percent limitation still exceeds one percent of the  
33 true and fair value of any property, the levy imposed by a county under  
34 RCW 84.52.135 must be reduced until the combined rate no longer exceeds  
35 one percent of the true and fair value of any property or must be  
36 eliminated;

37 (vi) If the combined rate of regular property tax levies that are  
38 subject to the one percent limitation still exceeds one percent of the

1 true and fair value of any property, the levy imposed by a ferry  
2 district under RCW 36.54.130 must be reduced until the combined rate no  
3 longer exceeds one percent of the true and fair value of any property  
4 or must be eliminated;

5 (vii) If the combined rate of regular property tax levies that are  
6 subject to the one percent limitation still exceeds one percent of the  
7 true and fair value of any property, the portion of the levy by a  
8 metropolitan park district with a population of one hundred fifty  
9 thousand or more that is protected under RCW 84.52.120 must be reduced  
10 until the combined rate no longer exceeds one percent of the true and  
11 fair value of any property or must be eliminated;

12 (viii) If the combined rate of regular property tax levies that are  
13 subject to the one percent limitation still exceeds one percent of the  
14 true and fair value of any property, then the levies imposed under RCW  
15 84.34.230, 84.52.105, and any portion of the levy imposed under RCW  
16 84.52.069 that is in excess of thirty cents per thousand dollars of  
17 assessed value, must be reduced on a pro rata basis until the combined  
18 rate no longer exceeds one percent of the true and fair value of any  
19 property or must be eliminated; and

20 (ix) If the combined rate of regular property tax levies that are  
21 subject to the one percent limitation still exceeds one percent of the  
22 true and fair value of any property, then the thirty cents per thousand  
23 dollars of assessed value of tax levy imposed under RCW 84.52.069 must  
24 be reduced until the combined rate no longer exceeds one percent of the  
25 true and fair value of any property or must be eliminated.

26 (b) The certified rates of tax levy subject to these limitations by  
27 all junior taxing districts imposing taxes on such property must be  
28 reduced or eliminated as follows to bring the consolidated levy of  
29 taxes on such property within the provisions of these limitations:

30 (i) First, the certified property tax levy rates of those junior  
31 taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100,  
32 and 67.38.130 must be reduced on a pro rata basis or eliminated;

33 (ii) Second, if the consolidated tax levy rate still exceeds these  
34 limitations, the certified property tax levy rates of flood control  
35 zone districts other than the portion of a levy protected under RCW  
36 84.52.815 must be reduced on a pro rata basis or eliminated;

37 (iii) Third, if the consolidated tax levy rate still exceeds these  
38 limitations, the certified property tax levy rates of all other junior

1 taxing districts, other than fire protection districts, regional fire  
2 protection service authorities, library districts, the first fifty cent  
3 per thousand dollars of assessed valuation levies for metropolitan park  
4 districts, and the first fifty cent per thousand dollars of assessed  
5 valuation levies for public hospital districts, must be reduced on a  
6 pro rata basis or eliminated;

7 (iv) Fourth, if the consolidated tax levy rate still exceeds these  
8 limitations, the first fifty cent per thousand dollars of assessed  
9 valuation levies for metropolitan park districts created on or after  
10 January 1, 2002, must be reduced on a pro rata basis or eliminated;

11 (v) Fifth, if the consolidated tax levy rate still exceeds these  
12 limitations, the certified property tax levy rates authorized to fire  
13 protection districts under RCW 52.16.140 and 52.16.160 (~~and~~),  
14 regional fire protection service authorities under RCW 52.26.140(1) (b)  
15 and (c), and municipal fire districts under section 11(1) (b) and (c)  
16 of this act must be reduced on a pro rata basis or eliminated; and

17 (vi) Sixth, if the consolidated tax levy rate still exceeds these  
18 limitations, the certified property tax levy rates authorized for fire  
19 protection districts under RCW 52.16.130, regional fire protection  
20 service authorities under RCW 52.26.140(1)(a), municipal fire districts  
21 under section 11(1)(a) of this act, library districts, metropolitan  
22 park districts created before January 1, 2002, under their first fifty  
23 cent per thousand dollars of assessed valuation levy, and public  
24 hospital districts under their first fifty cent per thousand dollars of  
25 assessed valuation levy, must be reduced on a pro rata basis or  
26 eliminated.

27 **Sec. 28.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to read  
28 as follows:

29 Except as is permitted under RCW 84.55.050, all taxes shall be  
30 levied or voted in specific amounts.

31 The rate percent of all taxes for state and county purposes, and  
32 purposes of taxing districts coextensive with the county, shall be  
33 determined, calculated and fixed by the county assessors of the  
34 respective counties, within the limitations provided by law, upon the  
35 assessed valuation of the property of the county, as shown by the  
36 completed tax rolls of the county, and the rate percent of all taxes  
37 levied for purposes of taxing districts within any county shall be

1 determined, calculated and fixed by the county assessors of the  
2 respective counties, within the limitations provided by law, upon the  
3 assessed valuation of the property of the taxing districts  
4 respectively.

5 When a county assessor finds that the aggregate rate of tax levy on  
6 any property, that is subject to the limitations set forth in RCW  
7 84.52.043 or 84.52.050, exceeds the limitations provided in either of  
8 these sections, the assessor shall recompute and establish a  
9 consolidated levy in the following manner:

10 (1) The full certified rates of tax levy for state, county, county  
11 road district, and city or town purposes shall be extended on the tax  
12 rolls in amounts not exceeding the limitations established by law;  
13 however any state levy shall take precedence over all other levies and  
14 shall not be reduced for any purpose other than that required by RCW  
15 84.55.010. If, as a result of the levies imposed under RCW 36.54.130,  
16 84.34.230, 84.52.069, 84.52.105, the portion of the levy by a  
17 metropolitan park district that was protected under RCW 84.52.120,  
18 84.52.125, 84.52.135, and 84.52.140, the combined rate of regular  
19 property tax levies that are subject to the one percent limitation  
20 exceeds one percent of the true and fair value of any property, then  
21 these levies shall be reduced as follows:

22 (a) The levy imposed by a county under RCW 84.52.140 shall be  
23 reduced until the combined rate no longer exceeds one percent of the  
24 true and fair value of any property or shall be eliminated;

25 (b) If the combined rate of regular property tax levies that are  
26 subject to the one percent limitation still exceeds one percent of the  
27 true and fair value of any property, the portion of the levy by a fire  
28 protection district that is protected under RCW 84.52.125 shall be  
29 reduced until the combined rate no longer exceeds one percent of the  
30 true and fair value of any property or shall be eliminated;

31 (c) If the combined rate of regular property tax levies that are  
32 subject to the one percent limitation still exceeds one percent of the  
33 true and fair value of any property, the levy imposed by a county under  
34 RCW 84.52.135 must be reduced until the combined rate no longer exceeds  
35 one percent of the true and fair value of any property or must be  
36 eliminated;

37 (d) If the combined rate of regular property tax levies that are  
38 subject to the one percent limitation still exceeds one percent of the

1 true and fair value of any property, the levy imposed by a ferry  
2 district under RCW 36.54.130 must be reduced until the combined rate no  
3 longer exceeds one percent of the true and fair value of any property  
4 or must be eliminated;

5 (e) If the combined rate of regular property tax levies that are  
6 subject to the one percent limitation still exceeds one percent of the  
7 true and fair value of any property, the portion of the levy by a  
8 metropolitan park district that is protected under RCW 84.52.120 shall  
9 be reduced until the combined rate no longer exceeds one percent of the  
10 true and fair value of any property or shall be eliminated;

11 (f) If the combined rate of regular property tax levies that are  
12 subject to the one percent limitation still exceeds one percent of the  
13 true and fair value of any property, then the levies imposed under RCW  
14 84.34.230, 84.52.105, and any portion of the levy imposed under RCW  
15 84.52.069 that is in excess of thirty cents per thousand dollars of  
16 assessed value, shall be reduced on a pro rata basis until the combined  
17 rate no longer exceeds one percent of the true and fair value of any  
18 property or shall be eliminated; and

19 (g) If the combined rate of regular property tax levies that are  
20 subject to the one percent limitation still exceeds one percent of the  
21 true and fair value of any property, then the thirty cents per thousand  
22 dollars of assessed value of tax levy imposed under RCW 84.52.069 shall  
23 be reduced until the combined rate no longer exceeds one percent of the  
24 true and fair value of any property or eliminated.

25 (2) The certified rates of tax levy subject to these limitations by  
26 all junior taxing districts imposing taxes on such property shall be  
27 reduced or eliminated as follows to bring the consolidated levy of  
28 taxes on such property within the provisions of these limitations:

29 (a) First, the certified property tax levy rates of those junior  
30 taxing districts authorized under RCW 36.68.525, 36.69.145, 35.95A.100,  
31 and 67.38.130 shall be reduced on a pro rata basis or eliminated;

32 (b) Second, if the consolidated tax levy rate still exceeds these  
33 limitations, the certified property tax levy rates of flood control  
34 zone districts shall be reduced on a pro rata basis or eliminated;

35 (c) Third, if the consolidated tax levy rate still exceeds these  
36 limitations, the certified property tax levy rates of all other junior  
37 taxing districts, other than fire protection districts, regional fire  
38 protection service authorities, library districts, the first fifty cent



1 per thousand dollars of assessed valuation levies for metropolitan park  
2 districts, and the first fifty cent per thousand dollars of assessed  
3 valuation levies for public hospital districts, shall be reduced on a  
4 pro rata basis or eliminated;

5 (d) Fourth, if the consolidated tax levy rate still exceeds these  
6 limitations, the first fifty cent per thousand dollars of assessed  
7 valuation levies for metropolitan park districts created on or after  
8 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

9 (e) Fifth, if the consolidated tax levy rate still exceeds these  
10 limitations, the certified property tax levy rates authorized to fire  
11 protection districts under RCW 52.16.140 and 52.16.160 (~~and~~),  
12 regional fire protection service authorities under RCW 52.26.140(1) (b)  
13 and (c), and municipal fire districts under section 11(1) (b) and (c)  
14 of this act shall be reduced on a pro rata basis or eliminated; and

15 (f) Sixth, if the consolidated tax levy rate still exceeds these  
16 limitations, the certified property tax levy rates authorized for fire  
17 protection districts under RCW 52.16.130, regional fire protection  
18 service authorities under RCW 52.26.140(1)(a), municipal fire districts  
19 under section 11(1)(a) of this act, library districts, metropolitan  
20 park districts created before January 1, 2002, under their first fifty  
21 cent per thousand dollars of assessed valuation levy, and public  
22 hospital districts under their first fifty cent per thousand dollars of  
23 assessed valuation levy, shall be reduced on a pro rata basis or  
24 eliminated.

25 **Sec. 29.** RCW 84.52.052 and 2004 c 129 s 22 are each amended to  
26 read as follows:

27 The limitations imposed by RCW 84.52.050 through 84.52.056, and RCW  
28 84.52.043 shall not prevent the levy of additional taxes by any taxing  
29 district, except school districts and fire protection districts, in  
30 which a larger levy is necessary in order to prevent the impairment of  
31 the obligation of contracts. As used in this section, the term "taxing  
32 district" means any county, metropolitan park district, park and  
33 recreation service area, park and recreation district, water-sewer  
34 district, solid waste disposal district, public facilities district,  
35 flood control zone district, county rail district, service district,  
36 public hospital district, road district, rural county library district,  
37 island library district, rural partial-county library district,

1 intercounty rural library district, cemetery district, city, town,  
2 transportation benefit district, emergency medical service district  
3 with a population density of less than one thousand per square mile,  
4 cultural arts, stadium, and convention district, ferry district, city  
5 transportation authority, municipal fire district, or regional fire  
6 protection service authority.

7 Any such taxing district may levy taxes at a rate in excess of the  
8 rate specified in RCW 84.52.050 through 84.52.056 and 84.52.043, or  
9 84.55.010 through 84.55.050, when authorized so to do by the voters of  
10 such taxing district in the manner set forth in Article VII, section  
11 2(a) of the Constitution of this state at a special or general election  
12 to be held in the year in which the levy is made.

13 A special election may be called and the time therefor fixed by the  
14 county legislative authority, or council, board of commissioners, or  
15 other governing body of any such taxing district, by giving notice  
16 thereof by publication in the manner provided by law for giving notices  
17 of general elections, at which special election the proposition  
18 authorizing such excess levy shall be submitted in such form as to  
19 enable the voters favoring the proposition to vote "yes" and those  
20 opposed thereto to vote "no."

21 **Sec. 30.** RCW 84.52.069 and 2011 c 365 s 2 are each amended to read  
22 as follows:

23 (1) As used in this section, "taxing district" means a county,  
24 emergency medical service district, city or town, public hospital  
25 district, urban emergency medical service district, regional fire  
26 protection service authority, municipal fire district, or fire  
27 protection district.

28 (2) Except as provided in subsection (10) of this section, a taxing  
29 district may impose additional regular property tax levies in an amount  
30 equal to fifty cents or less per thousand dollars of the assessed value  
31 of property in the taxing district. The tax shall be imposed (a) each  
32 year for six consecutive years, (b) each year for ten consecutive  
33 years, or (c) permanently. A tax levy under this section must be  
34 specifically authorized by a majority of at least three-fifths of the  
35 registered voters thereof approving a proposition authorizing the  
36 levies submitted at a general or special election, at which election  
37 the number of persons voting "yes" on the proposition shall constitute

1 three-fifths of a number equal to forty percent of the total number of  
2 voters voting in such taxing district at the last preceding general  
3 election when the number of registered voters voting on the proposition  
4 does not exceed forty percent of the total number of voters voting in  
5 such taxing district in the last preceding general election; or by a  
6 majority of at least three-fifths of the registered voters thereof  
7 voting on the proposition when the number of registered voters voting  
8 on the proposition exceeds forty percent of the total number of voters  
9 voting in such taxing district in the last preceding general election.  
10 Ballot propositions must conform with RCW 29A.36.210. A taxing  
11 district may not submit to the voters at the same election multiple  
12 propositions to impose a levy under this section.

13 (3) A taxing district imposing a permanent levy under this section  
14 shall provide for separate accounting of expenditures of the revenues  
15 generated by the levy. The taxing district must maintain a statement  
16 of the accounting which must be updated at least every two years and  
17 must be available to the public upon request at no charge.

18 (4)(a) A taxing district imposing a permanent levy under this  
19 section must provide for a referendum procedure to apply to the  
20 ordinance or resolution imposing the tax. This referendum procedure  
21 must specify that a referendum petition may be filed at any time with  
22 a filing officer, as identified in the ordinance or resolution. Within  
23 ten days, the filing officer must confer with the petitioner concerning  
24 form and style of the petition, issue the petition an identification  
25 number, and secure an accurate, concise, and positive ballot title from  
26 the designated local official. The petitioner has thirty days in which  
27 to secure the signatures of not less than fifteen percent of the  
28 registered voters of the taxing district, as of the last general  
29 election, upon petition forms which contain the ballot title and the  
30 full text of the measure to be referred. The filing officer must  
31 verify the sufficiency of the signatures on the petition and, if  
32 sufficient valid signatures are properly submitted, must certify the  
33 referendum measure to the next election within the taxing district if  
34 one is to be held within one hundred eighty days from the date of  
35 filing of the referendum petition, or at a special election to be  
36 called for that purpose in accordance with RCW 29A.04.330.

37 (b) The referendum procedure provided in this subsection (4) is  
38 exclusive in all instances for any taxing district imposing the tax

1 under this section and supersedes the procedures provided under all  
2 other statutory or charter provisions for initiative or referendum  
3 which might otherwise apply.

4 (5) Any tax imposed under this section may be used only for the  
5 provision of emergency medical care or emergency medical services,  
6 including related personnel costs, training for such personnel, and  
7 related equipment, supplies, vehicles and structures needed for the  
8 provision of emergency medical care or emergency medical services.

9 (6) If a county levies a tax under this section, no taxing district  
10 within the county may levy a tax under this section. If a regional  
11 fire protection service authority imposes a tax under this section, no  
12 other taxing district that is a participating fire protection  
13 jurisdiction in the regional fire protection service authority may levy  
14 a tax under this section. No other taxing district may levy a tax  
15 under this section if another taxing district has levied a tax under  
16 this section within its boundaries: PROVIDED, That if a county levies  
17 less than fifty cents per thousand dollars of the assessed value of  
18 property, then any other taxing district may levy a tax under this  
19 section equal to the difference between the rate of the levy by the  
20 county and fifty cents: PROVIDED FURTHER, That if a taxing district  
21 within a county levies this tax, and the voters of the county  
22 subsequently approve a levying of this tax, then the amount of the  
23 taxing district levy within the county must be reduced, when the  
24 combined levies exceed fifty cents. Whenever a tax is levied  
25 countywide, the service must, insofar as is feasible, be provided  
26 throughout the county: PROVIDED FURTHER, That no countywide levy  
27 proposal may be placed on the ballot without the approval of the  
28 legislative authority of each city exceeding fifty thousand population  
29 within the county: AND PROVIDED FURTHER, That this section and RCW  
30 36.32.480 shall not prohibit any city or town from levying an annual  
31 excess levy to fund emergency medical services: AND PROVIDED, FURTHER,  
32 That if a county proposes to impose tax levies under this section, no  
33 other ballot proposition authorizing tax levies under this section by  
34 another taxing district in the county may be placed before the voters  
35 at the same election at which the county ballot proposition is placed:  
36 AND PROVIDED FURTHER, That any taxing district emergency medical  
37 service levy that is limited in duration and that is authorized  
38 subsequent to a county emergency medical service levy that is limited

1 in duration, expires concurrently with the county emergency medical  
2 service levy. A fire protection district that has annexed an area  
3 described in subsection (10) of this section may levy the maximum  
4 amount of tax that would otherwise be allowed, notwithstanding any  
5 limitations in this subsection (6).

6 (7) The limitations in RCW 84.52.043 do not apply to the tax levy  
7 authorized in this section.

8 (8) If a ballot proposition approved under subsection (2) of this  
9 section did not impose the maximum allowable levy amount authorized for  
10 the taxing district under this section, any future increase up to the  
11 maximum allowable levy amount must be specifically authorized by the  
12 voters in accordance with subsection (2) of this section at a general  
13 or special election.

14 (9) The limitation in RCW 84.55.010 does not apply to the first  
15 levy imposed pursuant to this section following the approval of such  
16 levy by the voters pursuant to subsection (2) of this section.

17 (10) For purposes of imposing the tax authorized under this  
18 section, the boundary of a county with a population greater than one  
19 million five hundred thousand does not include all of the area of the  
20 county that is located within a city that has a boundary in two  
21 counties, if the locally assessed value of all the property in the area  
22 of the city within the county having a population greater than one  
23 million five hundred thousand is less than two hundred fifty million  
24 dollars.

25 (11) For purposes of this section, the following definitions apply:

26 (a) "Fire protection jurisdiction" means a fire protection  
27 district, city, town, Indian tribe, or port district; and

28 (b) "Participating fire protection jurisdiction" means a fire  
29 protection district, city, town, Indian tribe, or port district that is  
30 represented on the governing board of a regional fire protection  
31 service authority.

32 NEW SECTION. **Sec. 31.** Sections 1 through 21 of this act  
33 constitute a new chapter in Title 52 RCW.

34 NEW SECTION. **Sec. 32.** Section 27 of this act expires January 1,  
35 2018.

1        NEW SECTION.   **Sec. 33.**   Section 28 of this act takes effect January  
2   1, 2018.

--- END ---