

CHAPTER 325

[Engrossed Substitute House Bill No. 168]

FIRE PROTECTION DISTRICT SERVICE CHARGES

AN ACT Relating to fire protection districts; amending RCW 52.18.010, 52.18.020, 52.18.030, 52.18.040, 52.18.050, 52.18.060, 52.18.070, and 52.18.080; and adding a new section to chapter 52.18 RCW.

Be it enacted by the Legislature of the State of Washington:

Sec. 1. Section 1, chapter 126, Laws of 1974 ex. sess. as amended by section 122, chapter 7, Laws of 1985 and RCW 52.18.010 are each amended to read as follows:

The board of fire commissioners of ~~((any))~~ a fire protection district ~~((created pursuant to chapter 52.02 RCW))~~ may by resolution, for fire protection district purposes authorized by law, fix and impose a service charge ~~((upon))~~ on personal property and improvements to real property ~~((;))~~ which are located within the fire protection district on the date specified and which have or will receive the ~~((benefit of fire protection))~~ benefits provided by the fire protection district, to be paid by the owners of ~~((such))~~ the properties: PROVIDED, That ~~((such))~~ a service charge shall not apply to personal property and improvements to real property owned or used by any recognized religious denomination or religious organization as, or including, a sanctuary or for purposes related to the bona fide religious ~~((works))~~ ministries of ~~((such))~~ the denomination or religious organization, including schools and educational facilities used for kindergarten, primary, or secondary educational purposes or for institutions of higher education and all grounds and buildings related thereto ~~((or to))~~, but not including personal property and improvements to real property owned or used by ~~((public or private schools or institutions of higher education))~~ any recognized religious denomination or religious organization for business operations, profit-making enterprises, or activities not including use of a sanctuary or related to kindergarten, primary, or secondary educational purposes or for institutions of higher education. The aggregate amount of such service charges in any one year shall not exceed an amount equal to sixty percent of the operating budget for the year in which the service charge is to be collected: PROVIDED, That it shall be the duty of the county legislative authority to make any necessary adjustments to assure compliance with such limitation and to immediately notify the board of fire commissioners of any changes thereof.

~~((Any such))~~ A service charge imposed shall be reasonably proportioned to the measurable ~~((financial))~~ benefits to property resulting from the ~~((fire protection))~~ services afforded by the district. It ~~((shall be deemed))~~ is acceptable to ~~((proportion))~~ apportion the service charge to the values of the properties as found by the county assessor modified generally

in the proportion that fire insurance rates are reduced or entitled to be reduced as the result of providing ~~((such fire))~~ the services. Any other method that reasonably apportions the service charges to the actual ~~((financial))~~ benefits resulting from the degree of protection, ~~((such as))~~ which may include but is not limited to the distance from regularly maintained fire protection equipment, the level of fire prevention services provided to the properties, or the need of the properties for specialized services, may be specified in the resolution and shall be subject to contest ~~((only))~~ on the ground of unreasonable or capricious action or action in excess of the measurable benefits to the property resulting from services afforded by the district; PROVIDED, That ~~((any such method shall be in accordance with the fire defense rating of the district as ratified by the state insurance commissioner. PROVIDED FURTHER, That no))~~ a service charge authorized by ~~((the provisions of))~~ this chapter shall not be applicable to the personal property or improvements to real property of any individual, corporation, partnership, firm, organization, or association maintaining ~~((his or its own))~~ a fire department and whose fire protection and training system has been accepted by a fire insurance underwriter maintaining a fire protection engineering and inspection service authorized by the state insurance commissioner to do business in this state, but such property may be protected by the fire protection district under a contractual agreement.

Sec. 2. Section 2, chapter 126, Laws of 1974 ex. sess. as amended by section 123, chapter 7, Laws of 1985 and RCW 52.18.020 are each amended to read as follows:

The term "personal property" for the purposes of this chapter shall ~~((be held and construed to embrace and))~~ include every form ~~((and manner))~~ of tangible personal property, including but not limited to, all goods, chattels, stock in trade, estates, or crops: PROVIDED, That ~~((there shall be exempt from the service charge imposed pursuant to the provisions of this chapter))~~ all personal property not assessed and subjected to ad valorem taxation by the county assessor ~~((pursuant to the provisions of))~~ under Title 84 RCW, and all property subject to ~~((the provisions of))~~ RCW 52.30.020 and chapter 54.28 RCW, or all property that is subject to a contract for services with a fire protection district, shall be exempt from the service charge imposed under this chapter: PROVIDED FURTHER, That the term "personal property" shall not include any personal property used for farming, field crops, farm equipment, livestock, or other tangible personal ~~((farm))~~ property, not ordinarily housed or stored within a building structure: AND PROVIDED FURTHER, That the term "improvements to real property" shall not include permanent growing crops, field improvements installed for the purpose of aiding the growth of permanent crops, or other field improvements normally not subject to damage by fire.

Sec. 3. Section 3, chapter 126, Laws of 1974 ex. sess. as amended by section 53, chapter 100, Laws of 1986 and RCW 52.18.030 are each amended to read as follows:

The resolution establishing service charges as specified in RCW 52.18.010(;) shall specify, by legal geographical areas or other specific designations, the ~~((rate))~~ charge to apply to each property by location, type, or other designation, ~~((and such))~~ or other information ~~((as))~~ that is ~~((deemed))~~ necessary to the proper computation of the service charge to be charged to each property owner subject to the resolution. The county assessor shall determine and identify the personal properties and improvements to real property which are subject to a service charge in each fire protection district and shall furnish and deliver to the county treasurer a listing of ~~((such))~~ the properties with information describing the location, legal description, and address of the person to whom the statement of service charges is to be mailed, the name of the owner, and the value of the property and improvements, together with the service charge to apply to each. These service charges ~~((levied hereunder))~~ shall be certified to the county treasurer for collection in the same manner that is used for the collection of fire protection charges for forest lands protected by the department of natural resources ~~((as prescribed by))~~ under RCW 76.04.610 and the same penalties and provisions for collection shall apply.

Sec. 4. Section 4, chapter 126, Laws of 1974 ex. sess. and RCW 52.18.040 are each amended to read as follows:

Each fire protection district shall contract, prior to the effective date of a resolution imposing a service charge, for the administration and collection of ~~((such))~~ the service charge~~((s))~~ by the county treasurer, who shall deduct a ~~((percentage amount))~~ percent, as provided by contract ~~((as reimbursement of))~~ to reimburse the county for expenses incurred by the county assessor and county treasurer in the administration of ~~((the provisions of))~~ the resolution and this chapter. The county treasurer shall make distributions each year, as the charges are collected, in the amount of the service charges imposed on behalf of each district, less the deduction provided for in the contract.

Sec. 5. Section 5, chapter 126, Laws of 1974 ex. sess. and RCW 52.18.050 are each amended to read as follows:

(1) Any service charge authorized by this chapter shall not be effective unless a proposition to impose ~~((such))~~ the service charge is approved by a sixty percent majority of the voters of the district voting at a general election or at a special election called by the district for that purpose, held within the fire protection district. ~~((Any))~~ An election held pursuant to this section shall be held not more than twelve months prior to the date on which the first such charge is to be assessed: **PROVIDED**, That ~~((such))~~ a service charge approved at an election shall not remain in effect for a period of more than three years unless subsequently reapproved by the voters.

(2) The ballot shall be submitted so as to enable the voters favoring the authorization of a fire protection district service charge to vote "Yes" and those opposed thereto to vote "No," and ~~((such))~~ the ballot shall be ~~((in substantially the following form))~~:

"Shall county fire protection district No. be authorized to impose ~~((a fire protection district))~~ service charges each year ~~((hereafter in an aggregate amount each year))~~ for up to a three-year period, not to exceed an amount equal to sixty percent of ~~((the))~~ its operating budget ~~((for the year in which the service charge is to be collected))~~, and be prohibited from imposing an additional property tax under RCW 52.16.160?"

YES

NO

Sec. 6. Section 7, chapter 126, Laws of 1974 ex. sess. and RCW 52-18.060 are each amended to read as follows:

(1) Not less than ten days nor more than six months before the election at which the proposition to impose the service charge is submitted as provided in this chapter, the board of fire commissioners of the district shall hold a public hearing specifically setting forth its proposal to impose service charges for the support of its legally authorized activities which will ~~((substantially))~~ maintain or improve the ~~((fire protection))~~ services afforded in the district. A report of the public hearing shall be filed with the county treasurer and be available for public inspection.

(2) Prior to October 15 of each year the board of fire commissioners shall hold a public hearing to review and establish the fire district service charges for the subsequent year.

All resolutions imposing or changing ~~((such))~~ the service charges shall be filed with the county treasurer, together with the record of each public hearing, before October 31 immediately preceding the year in which the service charges are to be collected on behalf of the district.

Sec. 7. Section 7, chapter 126, Laws of 1974 ex. sess. and RCW 52-18.070 are each amended to read as follows:

From the fifteenth to the thirtieth day of November of each year, the board of fire commissioners of ~~((any))~~ a fire protection district imposing a service charge ~~((pursuant to the provisions of))~~ under this chapter shall form a review board and shall, upon complaint in writing of ~~((any))~~ a party aggrieved owning property in ~~((such))~~ the district, reduce the charge of ~~((such))~~ a person who, in their opinion, has been charged too large a sum, to ~~((such))~~ a sum or amount as they believe to be the true, fair, and just amount.

Sec. 8. Section 8, chapter 126, Laws of 1974 ex. sess. and RCW 52-18.080 are each amended to read as follows:

The Washington fire commissioners association, as soon as practicable, ~~((and with the assistance of the appropriate association of county prosecutors,))~~ shall draft a model resolution ~~((for the imposition of))~~ to impose the fire protection district service charge authorized by this chapter and may provide assistance to fire protection districts in the establishment of a program to develop service charges.

NEW SECTION. Sec. 9. A new section is added to chapter 52.18 RCW to read as follows:

A fire protection district that imposes a service charge under this chapter shall not impose all or part of the property tax authorized under RCW 52.16.160.

Passed the House April 21, 1987.

Passed the Senate April 8, 1987.

Approved by the Governor May 12, 1987.

Filed in Office of Secretary of State May 12, 1987.

CHAPTER 326

[Substitute Senate Bill No. 5511]

RETIREMENT BENEFITS—MANDATORY ASSIGNMENT OF DIVIDED BENEFITS

AN ACT Relating to the divided payment of public retirement benefits; amending RCW 2.10.180, 2.12.090, 41.26.180, 41.32.590, 41.40.380, and 43.43.310; adding new sections to chapter 41.50 RCW; adding a new section to chapter 26.09 RCW; adding a new section to chapter 41.24 RCW; adding a new section to chapter 41.28 RCW; creating a new section; repealing RCW 41.04.310, 41.04.320, and 41.04.330; providing an effective date; and declaring an emergency.

Be it enacted by the Legislature of the State of Washington:

NEW SECTION. Sec. 1. Unless the context clearly requires otherwise, the definitions in this section apply throughout sections 1 through 16 and 26 of this act.

(1) "Benefits" means periodic retirement payments or a withdrawal of accumulated contributions.

(2) "Disposable benefits" means that part of the benefits of an individual remaining after the deduction from those benefits of any amount required by law to be withheld.

(3) "Dissolution order" means any judgment, decree, or order of spousal maintenance, property division, or court-approved property settlement incident to a decree of divorce, dissolution, or legal separation issued by the superior court of the state of Washington or a judgment, decree, or other order of spousal support issued by a court of competent jurisdiction in another state or country, that has been registered or otherwise made enforceable in this state.

(4) "Mandatory benefits assignment order" means an order issued to the department of retirement systems pursuant to section 8 of this act to