

Subject:	BENEFIT CHARGE
Section:	PPG# 6111
Chapter:	Fiscal Management
Effective Date:	7/1/98

POLICY

Benefit Charge

The board may impose a benefit charge on personal property and improvements to real property within the district, which have or will receive the benefits provided by the fire district. Personal property includes, but is not limited to goods, chattels, stock in trade, estates or crops. Improvements to real property generally refer to such property as residential buildings, commercial structures, agricultural buildings and other structures affixed to the land.

The board must hold a public hearing setting forth its proposal to impose a benefit charge not less than ten (10) days or more than six (6) months before any election where the benefit charge is submitted to the voters. A report of the hearing must be filed with the county treasurer and be available for public inspection.

The board shall also hold a public hearing proper to October 15th of each year that the benefit charge is to be imposed. The purpose of the hearing shall be to review and establish the benefit charges to be collected by the following year. The resolution imposing the benefit charge shall specify, by legal geographic areas or other specific designation, the charge to apply to each property by location, type or other designation, or other information that is necessary for the proper computations of the benefit charge to be charged to each property. The resolution imposing or changing the benefit charge along with the record of each public hearing shall be file with the county treasurer before October 31st immediately preceding the year the benefit charges are to be collected.

The benefit charge must be approved by a 60 percent majority of voters of the district at either a general election or a special election called by the district for that purpose. Any election for the benefit charge must be held not more than twelve (12) months prior to the date on which the first charge is to be assessed. The approval for the benefit charge is valid for only three (3) years and then must be resubmitted every three (3) years to continue the charge. The aggregate amount of the benefit charges may not exceed 60 percent of the operating budget of the district for the year in which the benefit charge is to be collected.

The benefit charge shall be reasonably proportioned to the measurable benefits to property resulting from the services provided by the district. The benefit charge may

be apportioned to values of properties as determined by the county assessor and modified generally in the proportion that fire insurance rates are reduced or entitled to be reduced as a result of the services that are provided by the district. Other methods of apportionment may be used, including but not limited to:

- Distance from regularly maintained fire protection equipment;
- Level of fire prevention services provided to the properties; and
- Need of the properties for specialized services.

The service may be contested when the property owner believes the charges to be in excess of the measurable benefits to the property.

Between the 15th and the 30th day of November of each year, the board shall form a review board and upon written complaint of an aggrieved property owner may adjust the benefit charge.

The benefit charge shall be collected at the same time, in the same manner, by the same procedure, and with the same penalties attached that general state and county taxes on the same property are collected.

A district imposing the benefit charge is prohibited from levying a property tax levy in excess of \$1.00/ \$1,000 of property value.

REFERENCES

Legal Reference: RCW 52.18 Benefit Charges