



# Frequently Asked Questions

Fire Benefit Charge (FBC)

## 1. Why does the Fire District use the FBC as a source of funding?

The FBC has proven to be a stable and fair method to secure funding for the services provided by your fire department. It also diversifies a funding system that relies solely on assessed property value rather than other factors that are more closely related to the benefits received through fire department services.

## 2. Who establishes the FBC?

The Northshore Fire Department's elected Board of Fire Commissioners represent you on matters related to Fire District policies and finances. Each year in October it holds a Public Hearing to present information and accept public comments prior to setting the FBC rate for the upcoming year.

By statute, the revenue collected from the FBC may not exceed 60% of the operating budget. *The FBC for 2018 has been set at 32.6% of the operating budget.*

## 3. Does every property owner pay the FBC?

No, the Fire Benefit Charge is not a tax, so property tax-exempt entities, e.g., governments and charitable organizations, are not necessarily exempt from the FBC. However, certain exemptions do apply:

- Federally-owned properties.
- Religious organizations (churches, synagogues, and other places of worship) are exempt for buildings used for religious services and other purposes related to bona fide religious ministries. Separate properties used for non-worship related activities, e.g., food banks, clothing banks, homeless shelters, fitness centers, thrift stores, for-profit rental property, etc., are not exempt.
- Schools owned by religious organizations are exempt for K-12 and higher education, but not for buildings used primarily for preschool and day care. Private (non-religious-affiliated) educational institutions are not exempt.
- Public K-12 schools are not specifically exempt, but they are not charged a FBC because we receive a per student stipend from the state to pay for fire service.

## 4. Is the FBC voter approved funding?

Yes, the FBC requires a re-authorization vote every six years.

## 5. How is the FBC calculated?

Once the fire department's annual budget has been established by the Board of Commissioners, the total required FBC collection can be determined. Once determined, the FBC is reasonably apportioned to the properties that would receive a benefit resulting from the services afforded by the Fire District. The Northshore Board of Commissioners has determined that the most appropriate method to apportion the FBC is to base it on the size (square footage) and use (risk) of each structure located on a given parcel.

## 6. Is there a mathematical formula used to determine the FBC?

***FBC = (Square Root of the Square Footage x 18) x Use factor x Cost/Gallon x Discount***

- The first segment of the formula (square root of the square footage times 18) was established by the Insurance Services Organization (ISO) as a mathematical method to determine the required fire flow for a given structure.

*Note: Square footage includes total square footage of all structures including carports, garages, unfinished basements and certain outbuildings.*

- The “Use factor” is used to modify the required fire flow based on the risk associated with a given type of structure based on its use (Residential, Multi-Family, and Commercial).
- The “Cost per gallon” is the multiplication factor that when used with the modified fire flow calculations will produce a value equal to the desired benefit charge collection.
- The discount factor is the amount of discount that is applied to eligible parcels for low income seniors and automatic fire sprinkler systems.

## **7. How does the fire district get information about my property?**

The Northshore Fire Department receives property information for each tax parcel directly from the King County Assessor’s Office.

## **8. What if the incorrect square footage value was used to calculate my FBC?**

The square footage for your property was calculated by the King County Assessor’s Office. The vast majority of the inquiries received relate to a perceived discrepancy in the structure’s square footage calculation. It is important to consider the fact that garages, unfinished basements, and detached structures can add a significant amount to the total square footage of a parcel.

For step by step-by-step instructions to check your square footage on the King County Assessor’s website, see Northshore Fire’s [Square Footage Calculation Guide](#).

## **9. How much is the discount for an approved automatic fire sprinkler system installed in my home?**

Structures equipped with an approved automatic fire sprinkler system are eligible for a discount of 50% on the Fire Benefit Charge.

## **10. If I qualify for a senior/disabled exemption on my taxes, how much of a discount will I get on the FBC?**

The low income senior/disabled discount is based on several factors, most significantly your annual income. The rate of discount applied would be dependent on your income level. More information regarding the senior/disabled discount can be found in the Washington State Department of Revenue’s document [Property Tax Exemption for Senior Citizens and Disabled Persons](#).

## **11. Will I be notified of the amount of the Benefit Charge?**

RCW 52.18.060 requires the District to notify property owners of the amount of the FBC. A notification letter is mailed to property owners each year in January after the benefit charges have been established. The letter provides general background information regarding the FBC, available discounts and the appeal process. The letter will also specify the amount of FBC assessed for the year, the square footage data used for the calculation, and whether or not any discounts were applied. The letter is information only and should not be confused as a bill or invoice.

## **12. How is the FBC collected?**

The FBC is collected as part of, and along with, your regular property tax payment collected by the King County Assessor-Treasurer's Office. The FBC is noted on your tax statement in a separate category that is usually identified as "Fire Fee". Do not send payment directly to the Northshore Fire Department.

## **13. What if a mistake has been made on my FBC?**

The fire department administration is committed to being as accurate as possible when processing FBC assessments. On the rare occasions when errors have been discovered in the data used, or the calculations made to a parcel's FBC, an immediate correction can be made upon verification of the error. Only errors identified to us by the appeal process deadline can be corrected. If you feel there has been an error made please contact us at 425-354-1780 or at [admin@northshorefire.com](mailto:admin@northshorefire.com).

## **14. What if I disagree with the FBC that has been assessed on my property?**

Once the FBC is set for a given year, property owners receive a notification letter that provides the amount of FBC and information regarding the appeal process. The deadline for filing an appeal will be stated in the notification letter. However, the deadline for submitting an appeal is generally no later than the close of business on the first Tuesday of March. The [FBC Appeal Form](#) can be found on our website.

## **15. What if I have other questions or concerns about my FBC?**

The FBC is complicated and can be confusing and difficult to understand. We welcome your inquiries and will gladly attempt to answer questions to the fullest of our abilities. Feel free to contact us at 425-354-1780 or at [admin@northshorefire.com](mailto:admin@northshorefire.com).