

JUNE 2020

Annexation

by Washington Cities and Towns



ANNEXATION BY WASHINGTON CITIES AND TOWNS

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Revision History

MRSC does our best to update this publication every year to reflect any new legislation or other relevant information impacting city and town revenues. Below is a summary of significant recent changes. If you are aware of any other sections that you think need to be updated or clarified, please contact mrsc@mrsc.org. To make sure you have the most recent version, please go to mrsc.org/publications.

DATE	SUMMARY
June 2020	Methods of Annexation in Code Cities: <i>Interlocal Agreement Method</i> . New legislation adds new method of annexation for code cities only (SB 5522).
May 2020	Entire document reviewed, re-written, and re-published in its entirety.

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Why Annex?

INTRODUCTION

Proper annexation of areas adjacent to cities is often crucial to establishing and maintaining urban order and effective government. Rapid development and population growth frequently occur just outside city boundaries where property is cheaper and zoning laws may be less restrictive. Small and large cities alike are surrounded by “fringe” areas. With the development of fringe communities come the problems that concentrations of people create – increased traffic congestion on inadequate roads, the need for improved police and fire protection, and inadequate land use planning resulting in disorderly growth.

These problems, unfortunately, cross boundary lines and become a city’s problem too. Lack of safe streets spreads traffic congestion into the city. Lack of necessary police protection encourages the spread of crime throughout the entire urban community. Lack of proper planning and land use control allows uses that may threaten the social and economic life and cohesiveness of the community.

The growth of separate fringe areas may produce a complex pattern of government by multiple jurisdictions – city, county, and special districts – that can lead to administrative confusion, inefficiency, duplication, and excessive costs. The urban community can become a tangle of small competitive governmental units that lack the administrative, jurisdictional, or financial ability to provide the essential services and facilities necessary for sound development. Once this complex pattern becomes established, vested interests and sectional jealousies make change difficult, if not impossible.

At the same time, economic and social ties between cities and their fringe areas can be strong. Outlying areas benefit in many ways from city parks and recreational facilities, streets, utilities, and other facilities and programs, often without contributing a proportionate share of the cost to the city. Moreover, suburban people may request services equivalent to those provided within the city and may recognize that their taxes and other costs (including utility costs and fire insurance premiums) in an unincorporated area are not necessarily lower and are often equal to, or greater than, those within the city.

A logical solution may be annexation. Properly used, annexation preserves a growing urban area as a unified whole. It enables urbanized and urbanizing areas to unite with the core city to which the fringe is socially and economically related. It facilitates the full utilization of existing municipal resources. City administrative and technical personnel are able to address the fringe area’s municipal needs, and do this, in a manner consistent with policies of the annexing city. Annexation is often preferable to the incorporation of new cities, since new incorporations in urban areas may cause conflicts of authority, the absence of cooperation, duplication of facilities, and an imbalance between taxable resources and municipal needs. Industrial, commercial, and high-income residential areas may offer a high level of urban services, while the low, and moderate-income residential satellite city, may strain to provide minimal services. In both instances, satellite city residents draw on the resources of the core city without contributing toward the cost of these resources.

Annexation, therefore, may be appropriate when the central city is surrounded by a growing area, when the need for orderly planning and governmental services in fringe areas increases, and when needed services can best be supplied by the central city. In general, annexation is a solution in instances when a central city is able to address emerging fringe area concerns.

Knowledgeable local government officials have long recognized that what is “urban” should be “municipal.” Urban growth without central planning and control becomes urban sprawl. If cities are to continue to be effective units for urban services, they must be allowed to follow natural growth patterns into those fringe areas where there is urban development. They must be able to guide development in an orderly manner and avoid the need to extend costly urban services to distant and scattered “pockets” of development. Annexation can guarantee to a city a measure of responsible control over its future.

GROWTH MANAGEMENT ACT AND ANNEXATIONS

The Growth Management Act (GMA), recognizing many of the above considerations, imposes limitations on and establishes a territorial framework for the annexation authority of cities located in counties subject to GMA requirements. A major goal of the GMA is to reduce urban sprawl by encouraging development in urban areas where adequate public facilities already exist or where such facilities can be more efficiently provided ([RCW 36.70A.020\(1\)](#) and [\(2\)](#)). To help implement this goal, the GMA requires that counties designate urban growth areas “within which urban growth shall be encouraged and outside of which growth can occur only if it is not urban in nature” ([RCW 36.70A.110\(1\)](#)). Urban growth areas are to include territory sufficient to accommodate the twenty-year population growth projected for the county ([RCW 36.70A.110\(2\)](#)). Every city must be included within an urban growth area. Urban growth areas may include territory outside of cities if that territory “already is characterized by urban growth whether or not the urban growth area includes a city, or is adjacent to territory already characterized by urban growth” ([RCW 36.70A.110\(1\)](#)). Significantly, the GMA further states that “it is appropriate that urban government services be provided by cities, and urban government services should not be provided in rural areas” ([RCW 36.70A.110\(3\)](#)).

Consistent with this goal of controlling the spread of urban growth, the GMA limits the territory that a city may annex to that which lies within its urban growth area ([RCW 35.13.005](#), [35A.14.005](#)). Nevertheless, while limiting the territorial extent of annexations, the GMA facilitates the process of annexation through the comprehensive planning process it mandates.¹ A city’s comprehensive plan should address planning policies within its urban growth area. As such, a city subject to the GMA forms its annexation policy and planning in the context of complying with the GMA. The local and regional planning requirements of the GMA thus serve to integrate city annexations into a county-wide or regional planning scheme.

The ultimate effect of the GMA on annexation procedures is that the statutory procedures for review of a city’s decision to annex (by boundary review boards, county annexation review boards for code cities, or ad hoc annexation review boards) will no longer be needed to assess the suitability of annexations. The GMA expressly recognizes this effect, at least in part, by allowing a county to disband the boundary review board after the county and the cities and towns within it have adopted comprehensive plans and consistent development regulations that comply with the GMA ([RCW 36.93.230](#)).

Thus, the GMA makes annexations a part of the overall planning process and essentially eliminates much of the annexation decision-making process in cities within its purview. The annexation issue facing cities in GMA counties will not be so much whether to annex as when to annex. The timing of a city’s expansion will depend on a number of factors, including population growth within the urban growth area and the city’s ability to provide urban-type services in that area.

¹ However, the GMA would not facilitate annexation where a city’s urban growth boundary is designated as its existing city boundaries; rather, it would prevent annexation unless and until the urban growth boundaries are expanded beyond the city boundaries. According to the Central Puget Sound Growth Planning Hearings Board, urban growth areas “should not be drawn outside existing incorporated areas if the cities are capable of accommodating the twenty-year population growth projected for the county.” See *Association of Rural Residents v. Kitsap County*, CPSGPHB Case No. 93-3-0010, at 437 (1994).

However, even in the context of the GMA – depending on the annexation method used – cities may still need the consent of either property owners or voter/residents within areas they desire to annex. The following discussion of the pro and con arguments will therefore still be relevant to annexations in GMA counties, as well as to those in non-GMA counties.

THE PRO AND CON ARGUMENTS

There are certain basic arguments, pro and con, that invariably surface during the course of an annexation attempt. Some of these may be based on fact, such as, “the annexing city, by extending its services to the new area, can avoid duplication of facilities.” Some concerns may be more difficult to demonstrate, such as, “urban areas must develop as a unit because their social and economic parts are interrelated.” Others may be related to partisan interests, such as, “special districts and their attendant influence must be retained.” Still other arguments may reflect fear of change: “the community to be annexed may lose its individuality and identity.” As noted above, however, many of these arguments will no longer be applicable in GMA counties after the establishment of urban growth areas.

The following list of arguments should assist in anticipating issues that may arise during annexation proceedings. City officials may want to carefully consider what facts exist to prove or disprove each argument, what special interests underlie some arguments, and what misconceptions may require correction.

Arguments Favoring Annexation

- After annexation, the new territory will obtain its necessary services from city departments that are professionally staffed and experienced. Duplication of services can be avoided. Considerable economies can result from the coordination of services over a larger area.
- When the interrelationship between the city and the fringe area is close, there is need for unified planning and zoning. By means of annexation, a city’s zoning ordinances can be extended to adjacent areas in a logical manner, thus helping to ensure orderly growth. Coordinated action is much easier to achieve if the fringe community becomes part of the city.
- Annexation gives suburban residents a voice in the government of the larger community in which they live. County dwellers can be substantially affected by actions of the central city, but they have no participation in its affairs.
- Business, professional, and community leaders who live in the fringe area can have a more direct role in community affairs by being elected or appointed to public office in the city.
- Annexation eliminates the need to form a new city government with its attendant “start-up costs,” or to continue reliance on costly special districts.
- Annexation leads to a unified community and can prevent the fragmentation of local governmental authority among a large number of special districts. Fragmentation may cause conflicts of authority and the absence of cooperation, political irresponsibility, a long ballot, duplication of services, inadequate service levels, lack of effective area-wide planning and programming, financial inequities, and other problems.²
- Political boundaries will, after annexation, more nearly reflect the true and existing sociological, economic, cultural, and physical boundaries of the city. The fringe and the city are inextricably bound together.

² Edward H. Hobbs, “A Problem-Fragmentation; One Answer-Annexation,” *National Civic Review* Vol. 61 No. 8, November 1971, p. 431

- Annexation increases a city's size and population, and in some instances raises its level of political influence, its prestige, and its ability to attract desirable commercial development. It may also increase its ability to attract grant assistance.
- Annexation can protect, or enhance, a city's tax base. The increased valuation of the city will result in a greater bonding capacity.
- Annexation may force new industry to develop in the city, and thus create additional jobs, revenues, and commercial opportunities.
- Unified political representation, sound economic development, enhancement of property values, and high service levels at minimum costs can best come from total comprehensive planning that avoids duplication and conflict of authority.
- City and county boundaries can be squared off and made orderly and logical, eliminating a hodgepodge and resulting confusion as to whether a particular parcel should look to a city or to the county to obtain services. Fire and police departments, in particular, can determine whether calls are within their respective jurisdictions.
- Annexation may bring about lower utility rates, since city utility surcharges to unincorporated territory would be lifted. Annexation also often results in lower fire insurance premiums. As more improvements and urban utilities are made available, real estate values and marketability may improve.
- Additional services may become available, such as sewer, water, ambulance, transit, and drainage control.

Arguments Opposing Annexation

- Annexation may be considered unnecessary if the community's needs, or resources, are limited. It may be unwise if the community is not physically, economically, or socially related to the annexing city.
- Residents outside the city may argue that they chose to build and live there in order to avoid taxes for services they do not want. Industry and commercial businesses may state that they located outside the city to avoid certain business and property taxes.
- Residents may wish to retain the community's "rural" character and, for this reason, may oppose annexation as a step toward greater urbanization. There may, for example, be a strong opposition to municipal animal controls – both leash laws and restrictions on large animals.
- The city's ordinances, regulations, and license requirements may not be appropriate for a particular fringe community.
- Residents may desire a higher degree of community identity than they believe they will enjoy as part of a large city. They may want to retain special districts and their attendant influence. A larger municipal government may be less accessible to the people.
- There may be distrust of the government and politics of the city to which annexation is proposed.
- The city may not be able to finance the additional services expected by residents of the area proposed for annexation, and territory that is annexed to a city may be a financial drain upon it for many years. Services may not be available for extension without adversely affecting in-city service levels or without utility rate increases. Existing police or fire forces may be overextended, reducing the level of protection to the entire community.
- There may be fear that annexation may lead to a geometric progression of municipal problems. It cannot be presumed that it will be more economical for a city to provide services to a larger area. Extending the service area may cost much more for each unit than the existing per unit cost.
- Since most annexations are very small, annexation does not satisfactorily address community and regional concerns.
- Interest in annexation may be limited to a select group of citizens and not shared at the grassroots level.

The Evaluation of Annexation Proposals

EVALUATION IN THE CONTEXT OF GROWTH MANAGEMENT PLANNING

The Growth Management Act (GMA) imposes planning requirements that influence the ability of a city to annex and the territorial extent of its authority to annex. As part of its comprehensive planning responsibilities under the GMA, a city must have adopted, or will need to adopt, policies dealing with land use, housing, capital facilities, utilities, and transportation ([RCW 36.70A.070](#)). These policies must address lands within the city's urban growth area, because the city will be the provider of urban-type services in that area upon annexation to the city. As the Central Puget Sound Growth Planning Hearings Board emphasized, "cities are the focal points of urban growth, governmental service delivery, and governance within UGAs [urban growth areas]." (See [Association of Rural Residents v. Kitsap County](#), CPSGPHB Case No. 93-3-0010, at 433 (1994)).

Consequently, cities in GMA counties will "evaluate" annexation in the context of their GMA comprehensive planning responsibilities. Many cities include in their comprehensive plans an "annexation element" to provide policy guidance for annexation of territory within urban growth areas.

THE STATEMENT OF ANNEXATION GOALS AND POLICIES (NON-GMA CITIES)

It is desirable for individual cities to prepare written guidelines for the logical direction of future growth and addressing how annexation proposals will be evaluated. This is recommended for non-GMA cities that do not address annexation issues in the context of comprehensive planning. A statement of annexation goals and policies may be particularly desirable for cities experiencing growth pressure. Annexation policies should be considered by a city apart from specific annexation requests. They should be developed after a city has considered its goals for growth in light of its ability to provide municipal services to additional areas of land.

The following elements should be considered in determining the components of a statement of annexation goals and policies:

- Identification of a city's "sphere of influence" area, which will establish boundaries of logical expansion and minimize potential conflicts with neighboring cities and with the county.
- Adoption of a meaningful set of goals and policies that will inform citizens and organized groups regarding the city's position and philosophy concerning annexation.
- Development of policies that will benefit residents of both the city and the fringe area.
- Development of goals that will preserve individual area identity and citizen participation in city government.
- Provision for departmental staff review and development of cost figures for any area showing an interest in annexation.
- Reappraisal of annexation goals and policies on a continuing basis.
- Maintenance of an awareness of the needs and problems that exist within suburban areas.
- Support of state legislation beneficial to orderly growth through annexation.

An important element of an annexation policy statement is an indication of the city's policies on the three key items which, when applicable, must be included in annexation petitions, resolutions, or ordinances, or in annexation ballot measures. These items are: (a) the simultaneous adoption of a comprehensive plan and/or a zoning regulation, (b) the assumption of a proportionate share of the outstanding city indebtedness, and (c) the formation of a community municipal corporation. A written policy on these key elements assists city legislative bodies and officials considering annexation to apply consistent principles to actual annexation proposals.

GUIDELINES FOR EVALUATING PROPOSED ANNEXATIONS

Whether or not a city has formally adopted an annexation policy statement, it is important to establish criteria for evaluating specific annexation proposals. City policymakers should be consistent in dealing with annexation interests, and apply uniform standards when making decisions regarding annexation. City officials should be particularly concerned about the consequences of accepting an annexation proposal.

To be certain that each annexation is in the city's best interest, city officials should establish a set of guidelines by which to review and measure every proposed annexation.

These basic principles should be carefully considered in the selection of any area for annexation:

- The boundaries of the annexation area should be drawn in accordance with the ability (both from a geographic and economic standpoint) of the city to provide services. The need for services should be taken into account.
- The population and assessed valuation of the area should be sufficient to allow the area to pay its fair share of the cost of providing services.
- The area should contribute to the logical growth pattern of the city and should encourage orderly growth. Where possible, irregular boundaries should be avoided.
- It should be no larger than what the city is able to service adequately with capital improvements and services within a reasonable time.
- The area should be adaptable to anticipated expansion requirements of the city for residential or commercial/industrial purposes.
- The boundaries of an area should be drawn to include residents who are generally favorable toward annexation or where annexation can be demonstrated to be advantageous to the residents of both the fringe area and the city.
- In drawing boundaries of an annexation area, due regard should be given to special districts in the area (see [Special Districts](#)).

If a proposed annexation can meet all or most of these criteria, the chances of a successful completion of the annexation will be greatly increased and the effect upon the city will be positive.

THE ANNEXATION STUDY

After the general guidelines for a municipality's annexation policy have been established, a city will be in a better position to evaluate individual annexations. When residents of a fringe area indicate an interest in annexing to a city, or the city itself considers the area part of its natural growth pattern and desires to guide its development, a careful and thorough study of the area should be made, particularly for larger annexations. Such a study should gather information on these major points:

Statistical Data

Necessary facts including acreage, number of residential units, businesses, industries, estimated population, street mileage, assessed valuations, existing utility services, existing parks and playgrounds, schools, and public buildings.

Maps

Preparation of maps to show present and proposed city boundaries, general land use patterns, existing and proposed zoning, present major trunk water mains and proposed extensions, present sewer interceptors and proposed extensions, existing streets, and existing public areas such as playgrounds and schools.

Existing Public Services

Public services to the area's residents should be surveyed and evaluated. The methods of providing such services should be described, and their costs determined. These would include: police protection, fire protection, water service, sewage collection and disposal, garbage disposal, street maintenance, street lighting, storm sewers, animal control, planning, building inspection, public health protection, recreation, and library services.

Urban Service Needs

Estimates of urban service needs should be made. The extent to which such services are already being provided within the area will determine the degree to which additional services may be required. The city should determine the service shortages in the area proposed for annexation. Service needs should be evaluated by priority of importance. In determining such priorities, prevailing sentiments of residents in the area should be seriously considered.

In GMA cities, service needs, including those within urban growth areas eligible for annexation, should be addressed in the comprehensive plan. The mandatory capital facilities plan element must include, among other things, "a forecast of the future needs for such capital facilities," the proposed locations of new capital facilities, and at least a six-year plan for financing the future capital facilities. Thus, if a city anticipates annexation of all or part of its urban growth area within the six-year period addressed by the capital facilities plan element, that element should identify needed facilities within the area or areas that the city anticipates annexing.

Similarly, the utilities element and the transportation element should consider needs in a city's urban growth area. Importantly, the transportation element must contain level of service standards to implement the requirement of concurrency with respect to city streets ([RCW 36.70A.070\(6\)](#)). That concurrency requirement mandates that the transportation element identify "specific actions and requirements for bringing into compliance any facilities or services that are below an established level of service standard." Thus, a GMA city may not be able to approve new development if current service levels in the area are deficient. Before a city annexes territory within its urban growth area, it should therefore analyze how services in that area measure up to level of service standards and how the city can address any identified deficiencies. (Under the GMA, a city may not require developers to finance improvements to address existing system deficiencies.) A city may not wish to annex territory until it has the capacity to correct service deficiencies.

Service Requirement Costs

The cost of extending or improving services should be determined. Anticipated expenditures should be contrasted with anticipated revenues that would be derived from the area. Considerations of service costs should include:

- Police protection (additional personnel, equipment, police stations)
- Fire protection (additional personnel, equipment, hydrants, fire stations)
- Public works (additional street lighting, maintenance, construction, storm drainage, garbage collection)
- Parks and recreation (additional park acreage, recreational programs, new facilities)
- Water (water main construction, maintenance, replacement of old lines)
- Sewers (new interceptor lines, additional treatment plant capacity, pump stations)

The difference between revenues and expenditures required in the extension of urban services may be stated as the city's service liability. The question that logically follows is whether or not the city has the physical and financial capability to provide the required services in areas to be annexed.

Estimate of Revenues

A complete estimate of potential revenues to accrue from the area should be made. All existing methods of raising revenue that the city now has should be applied to the area being considered for annexation. These would include property taxes, state shared revenues, sales taxes, business and occupation taxes, and inspection and license fees.

Special Problems

In making an inventory of existing services, an annexing city should also be certain that it knows what special problems might exist. What is the condition of utility lines? Will the pipe size fit in with the city's system? Is the drainage system adequate or lacking entirely? Are there special police problems, such as a tavern with a bad reputation?

The annexation study should be thorough and accurate so as to allow the city officials to make sound decisions on the proposed annexation. If annexation is attempted, the study will furnish information by which both citizens and city officials may evaluate the relative advantages and disadvantages of the proposal.

THE PLAN OF SERVICE

An annexation study should serve as a basis for preparing a "Plan of Service." Such a plan should identify those municipal services proposed to be extended, and establish a time schedule for so doing. People in an annexed area are to be treated in all respects like other residents of the city as soon as is reasonably possible.

The first step is to consider the cost of extending all services being provided in the city. If the full package of services exceeds the city's financial capability, relative priorities should be established and each service should be extended when it is financially possible. The proposed date for doing this should be shown in a time schedule.

Services that will require no extensive capital outlay, such as street maintenance and cleaning, may be provided within a short time. Police protection should be provided immediately, even though this might require spreading out existing manpower and equipment. Fire protection should also be provided as soon as possible; either by the city or by arrangement with a fire protection district or even another city.³ Providing the desired level of fire protection may require an additional fire station and fire truck, and other equipment and personnel.

With respect to other services involving capital outlays, such as streets and utilities, it should be remembered that: (1) extension of improvements should be commensurate with that in other parts of the city and related to the needs of present settlement and future growth, and (2) extensions should be based on previously approved policies and standards. For example, if water and sewer lines, streets, or sidewalks are built by local improvement districts with a contribution by the city, this policy should be applied to the annexed area.

Residents in the annexed area do not expect to be taxed without benefits, but they should also not expect disproportionate improvements at the expense of the other residents. Thus, the service plan should take into consideration the tax contribution of the property owners in the area of need, as well as other sources of revenue, to determine the amount of annual expenditures to be made in the annexed area.

The service plan should be scheduled over several years. It should serve to accurately advise people in the annexation area, who must approve the annexation, when they can expect to receive the new or improved services they desire. It should also point out very clearly when the city will require direct payments from property owners in the annexation area to receive the services desired. If property owners in the annexed area are to assume their proportionate share of the city's bonded indebtedness, the report should so state. Reference should also be made to preplanning and zoning of the area, if this is a condition of annexation.

Another matter which should be clearly stated in the Plan of Service is whether, or the extent to which, the city will subsidize the introduction of a new service or the improvement of an existing one in the annexed area. Such subsidization might be desirable or necessary if there is a serious service deficiency requiring immediate capital expenditures. Or, it may be politically desirable for the city to assume the cost of immediate improvements in certain services if it is confident that over a longer period of time the costs will prove to be a good investment for the city. However, the decision to subsidize any need of the annexed area should be approached with caution.

³ The annexation of territory that is part of a fire district causes the automatic withdrawal of that territory from the fire district. See [Special Districts](#).

The Annexation Information Program

The success of an annexation program is often directly dependent on public attitudes. Accordingly, it is important that members of the public be fully informed on the issues involved so that the final decision truly reflects the general will. An annexation information program can help to dispel false rumors, misunderstandings, and incorrect information. Annexations can then be more readily judged on their own merits.

PUBLIC RELATIONS

A carefully planned public relations program is essential in communicating annexation facts to the public.



However, when an election is involved, caution must be exercised not to use public facilities for promoting the ballot proposition, in violation of state law. See [Caution Applicable to Election Method Annexations](#).

The public relations program can be initiated by sharing factual information pertaining to the annexation proposal with local newspapers, radio stations, and television stations.

COST/BENEFIT

There are two very important questions for which the people in the annexation area will want answers:

1. What benefits will the annexation provide?
2. What will it cost?

These questions require clear and definitive answers, if possible. Persons contemplating annexation normally base their final decision on their understanding of the answers to these questions.

THE FACT SHEET

A fact sheet, a pamphlet describing the annexation and its consequences, is helpful. The pamphlet should have at least a map of the annexation area, a list of the benefits and improvements that will result from annexation, and a clear statement of the financial implications of the annexation. The financial statement should include a simple chart showing comparative costs for residents in the fringe area and in the city, listing such differences as property tax rates, utility costs, fire insurance rates, and service charges. These costs should be computed at the time the annexation is proposed, and should be so labeled, since costs may vary over time.

COMMUNITY IDENTITY

Community organizations such as improvement clubs, service clubs, and social clubs may also be valuable in informing residents of annexation issues. Such organizations often promote community spirit and provide

arenas for involvement in local issues and affairs. The support or opposition of such organizations can be very important to a city's annexation program.

Apprehension is often expressed that once an area annexes it will lose its identity. Therefore, some city officials dispel such concern by publicly supporting individual area identity and group citizen involvement. The community municipal corporation might be a possible answer to this apprehension in some areas, as examined in detail in [Preliminary Matters](#).

How ambitious the public relations effort needs to be will depend, of course, on the size and character of the population involved. In any annexation publicity program, however, the two most effective elements are ready access to cost/benefit information and the direct public encounter, preferably with small groups of people in neighborhood homes.

CAUTION APPLICABLE TO ELECTION METHOD ANNEXATIONS

If the election method of annexation is to be used, a word of caution is necessary. Since a ballot proposition is involved, the public information program must be tailored to comply with [RCW 42.17A.555](#), which prohibits the use of the facilities of a public office or agency "directly or indirectly, for the purpose of assisting a campaign for election of any person to any office or for the promotion of or opposition to any ballot proposition." "Any ballot proposition" includes an annexation election.



Cities must not publish promotional material urging a favorable vote in an annexation election; only factual information may be presented to the voting public. The annexation statutes specifically authorize a city or town to "provide factual public information on the effects of a pending annexation" ([RCW 35.13.350](#), [35.21.890](#), [35A.14.550](#), and [WAC 390-05-271, -273](#)). City employees should not use city facilities and resources to actively attempt to influence voter response.

See the MRSC webpage, [Use of Public Facilities to Support or Oppose Ballot Propositions](#), for an overview regarding this prohibition.

The state's Public Disclosure Commission (PDC) is charged with enforcement of this prohibition, and it provides important information and guidelines. In particular, see [Guidelines for Local Government Agencies in Election Campaigns \(Public Disclosure Law Re: Use of Public Facilities in Campaigns\)](#). Also, PDC staff are available to discuss with cities questions about the application of the prohibition ([RCW 42.17A.555](#)) in specific factual scenarios. Contact PDC staff by submitting a question through their website at www.pdc.wa.gov.

Consequences of Annexation

SPECIAL DISTRICTS

Anticipating the consequences of annexations on special districts requires careful analysis on a district-by-district basis, since there are few general rules that apply to all districts. Some districts are not directly affected by annexations, others continue exercising jurisdiction only over areas not annexed, and still others may go out of existence altogether when all or parts of their territory are absorbed by cities. In beginning such an analysis, it is desirable to prepare a list of the special districts that function in the area proposed for annexation. Among the major special districts to be considered are:

- Fire protection districts
- Water-sewer districts
- School districts
- Road districts
- Port districts
- Public utility districts
- Cemetery districts
- Hospital districts
- Library districts

There are also numerous other special purpose districts and limited governmental entities that may have been established in an area proposed for annexation, and accordingly should be included in a special district analysis, such as: flood control districts, ferry districts, park and recreation districts, county airport districts, mosquito control districts, and metropolitan municipal corporations.

Working with a list of special districts, one can outline what the consequences of annexation will be for each district, what boundary changes will occur, whether and when the city will be responsible for the provision of new services, whether assets and liabilities of the districts will be subject to distribution, and other relevant matters.

All issues on the consequences of city annexation on special districts are not fully resolved by statutes, case law, or opinions of the Attorney General. Therefore, it may be helpful early in the annexation process for city officials to meet with administrators of potentially affected districts to resolve as many of these issues as possible and to reach an understanding, consistent with law, as to how the transfer of jurisdiction, if required, will occur.

Remaining issues may be appropriate to bring before a boundary review board, if one has been established within the county, or otherwise an annexation review board, if review is required. In addition to changes in city, town, and special district boundaries, a boundary review board is authorized to review the “assumption by any city or town of all or part of the assets, facilities, or indebtedness of a special purpose district which lies partially within such city or town” ([RCW 36.93.090\(2\)](#)). Moreover, the board considers the delivery of municipal services as a factor in its review of proposals ([RCW 36.93.170](#)). More details on the boundary review board process are contained in [Review Boards](#).

One matter that is never an issue in a municipal annexation is whether property removed from special district jurisdiction remains subject to that district’s outstanding bonded indebtedness. It is generally true for all types of

districts that the annexed property remains liable for retiring such indebtedness just as if the annexation had not taken place. Some statutes also require annexed property to remain subject to other, non-bonded, indebtedness. These statutes protect the integrity of bonds and the ability of a special district to retire indebtedness. If a district tax base were subject to shrinkage, districts could find themselves unable to meet their responsibilities. Future issues of bonds would then not be marketable, since repayment would not be assured.

Specific statutes relating to indebtedness, along with information helpful to analyzing the consequences of an annexation on each of the major districts, follows.

Fire Protection Districts

- **Automatic Removal of Territory.** Annexation to a city automatically removes territory from a fire protection district and renders the annexing city responsible for fire protection in the annexed area ([RCW 52.08.025](#)). However, if the city has been annexed to a fire protection district, any territory annexed by the city automatically is annexed to the fire district ([RCW 52.04.091](#)). The same result occurs when a city that is part of a regional fire protection service authority annexes territory ([RCW 52.26.290](#)).

If the area annexed includes all of a fire protection district, the fire protection district, for purposes of imposing regular property taxes, continues in existence until January 1st of the year in which the annexing city or town will collect property taxes imposed on the newly annexed area. The members of the city or town or governing body must act as the board of commissioners to impose, receive, and expend the property taxes ([RCW 52.08.025](#)).

Even after a district no longer receives property tax revenue from property annexed to the city, it may still provide fire protection to an annexed area by agreement between the district and the annexing city. Likewise, a city by contract may provide fire protection to the remainder of the district outside the city. The Interlocal Cooperation Act, [chapter 39.34 RCW](#), contains a very broad grant of authority to cities and special districts to reach agreements with each other that best meet both of their needs. (See also [RCW 52.12.031\(3\)](#), which contains similar authority.)

- **Effect on District Assets.** Since after annexation the annexing city becomes responsible for fire protection within the annexed area, statutes provide for an equitable division of the net assets,⁴ and in some cases liabilities, of the fire protection district based upon the percentage of the annexed value of the district that has been annexed to the city.
 - *If all of a fire protection district is included in the annexing city, all of the assets and liabilities of the district are to be transferred to the city (or fire protection district, if the district has annexed the city) upon annexation ([RCW 35.02.190](#)).*
 - *If 60 percent or more of the assessed real property valuation of a fire district is annexed to a city, the city will own all of the district's assets after it pays the district a sum equal to the percentage of the value of the real property in the entire district that remains outside the annexed area. (However, if the annexing city has itself been annexed by another fire protection district, that other district will be vested with ownership of the assets.) The payment is to be made within one year of the annexation, in cash, property, or contracts for fire protection services ([RCW 35.02.190](#) and [35A.14.380](#)).*

⁴ The word "assets" in this context means the total assets of the fire district, reduced by its liabilities, including bonded indebtedness, as determined by accepted accounting methods. The amount of the liability is to be determined by reference to the fire district's balance sheet, produced in the regular course of business nearest in time to the annexation ([RCW 35.02.200](#)).

The fire protection district may elect by a vote of the persons residing outside the annexed area to require the annexing city (or fire protection district) to assume responsibility for providing fire protection and for operating and maintaining district property, facilities, and equipment. If such an election is approved, the district must pay a reasonable fee to the city (or district) for the services it provides.

Also, under this 60 percent or more scenario, a proportionate share of the liabilities of the fire district at the time of the annexation, equal to the percentage of the total value of real property of the district that is annexed, must be transferred to the city ([RCW 35.02.190](#)).

- *If 5 percent or more but less than 60 percent of the area of a fire district is annexed to a city, the district maintains ownership of its assets. However, the district is to pay the city (in cash, properties, or contracts for fire protection services) a percentage of the value of its assets equal to the percentage of the value of the real property in the district that has been annexed into the city. This payment is to be made within one year, or within the time the district continues to collect taxes in the annexed area, which period has been effectively eliminated as a result of 2007 legislation (amending [RCW 35.13.270](#) and [35A.14.801](#)) that provides that cities that annex territory within a fire district begin receiving the levied but uncollected fire district property taxes no less frequently than by July 10th for collections through June 30th and January 10th for collections through December 31st following the annexation ([RCW 35.02.200](#) and [35A.14.400](#)).*
- *If less than 5 percent of the area of the fire protection district is included in the area annexed, no payment is due the annexing city from the district, except in certain circumstances ([RCW 35.02.205](#) and [35A.14.400](#)). A transfer of assets must occur if, within 60 days of the annexation, the city or town adopts a resolution with a finding that it will incur a significant increase in fire suppression responsibilities, with a corresponding reduction of district responsibilities, as a result of the annexation, and the district concurs in the finding. An agreement for the transfer of assets must be entered into within 90 days of the district's concurrence. The agreement will take the increase and decrease of responsibilities into account, and will consider the impact of any debt obligation of the annexed or incorporated area. If the district does not concur in the city's finding, or if an agreement is not reached within 90 days of the district's concurrence in the finding, the matter will be decided in arbitration. The arbitrator will decide whether a significant increase and decrease in responsibilities occurred and, if so, the percentage of district assets that will be transferred to the city or town ([RCW 35.02.205](#)).*

In all these scenarios, the outstanding indebtedness of the fire protection district, bonded or otherwise, remains an obligation of the taxable property annexed to the city, just as if the annexation had not occurred ([RCW 35.13.249](#), [35.13.270](#), [35A.14.500](#), [35A.14.801](#)).

If a fire district has issued non-voted, limited tax general obligation bonds, and a portion of the district is subsequently annexed by a code city, the fire district retains the authority to levy a tax on property in the annexed area for the purpose of repaying its existing bond obligations ([AGO 2006 No. 9](#)).

- **Effect on Residents' Safety.** Upon the written request of a fire protection district, cities annexing territory that includes at least five percent of the assessed value of the district must, prior to completing the annexation, issue a report regarding the likely effects that the annexation and any associated asset transfers may have upon the safety of residents within and outside the proposed annexation area ([RCW 35.13.252](#) and [35A.14.488](#)). This report must address, but is not limited to, the provisions of fire protection and emergency medical services within and outside of the proposed annexation area.

- Transfer of District Employees.** Annexation of any portion of the territory of a fire district triggers requirements concerning employment of fire district employees that are terminated as a direct consequence of the annexation. Any such employee may transfer to the civil service system of the city if he or she can perform the duties and meet the minimum qualifications of the position to be filled. This transfer is subject to the requirements and limitations ([RCW 35.13.225](#)), which is applicable to all cities and towns. The “rights, benefits, and privileges” of transferring employees are set out in [RCW 35.13.225](#), applicable to non-code cities, and [RCW 35A.14.485](#), applicable to code cities.
- Code Cities: Maintaining Existing Service Levels When Annexing Area of Fire District.** A code city is required, through the current budget cycle and also the following budget cycle if the annexation occurs in the last half of the current budget cycle, to maintain existing fire protection and emergency services response times in newly annexed areas that are part of a fire district consistent with response times recorded prior to the annexation as defined in the previous annual report for the fire district and as reported in the annual report required of fire districts ([RCW 52.33.040](#), [35A.92.050](#)). If the city is unable to maintain these service levels in the newly annexed area, the transfer of firefighters from the annexed fire protection district as a direct result of the annexation must occur ([RCW 35.13.225](#) and [35A.14.485](#)).
- Addressing Impacts on Fire District(s) through Interlocal Agreement Method.** This method of annexation, provided in [RCW 35.13.238](#) for non-code cities and [RCW 35A.14.480](#) for code cities, outlines a procedure that may be employed where a city is proposing to annex territory within one or more fire protection districts. Under this method, a city, the county in which the city is located, and a fire district or districts can enter into an interlocal agreement that describes the annexation area and the goals of the agreement, including such matters as: the transfer of revenues and assets between the fire protection district(s) and the city; the impact of annexation on the level of fire protection and emergency medical service in both the unincorporated and incorporated area; community involvement in the process; and revenue sharing, if any. See discussion of this method in *Interlocal Agreement Annexation of Area Served by Fire District(s)* in [Methods of Annexation in First and Second Class Cities and in Towns](#) or [Methods of Annexation in Code Cities](#).

Water-Sewer Districts

Unlike the situation involving fire protection districts, there are no automatic consequences when a city annexes an area that includes all or part of a water-sewer district or a combination of both. Upon annexation, the city may either allow the district to continue operations as before, or it may assume jurisdiction over the district in whole or in part, depending upon the circumstances ([Ch. 35.13A RCW](#)). A city may assume jurisdiction over a water-sewer district any time after annexation. Since assumption of jurisdiction over a water-sewer district is not a consequence of annexation, it will not be addressed in this publication. See [chapter 35.13A RCW](#) for procedures to assume jurisdiction.

School Districts

No school district boundary changes directly result from annexation by a city or town of an area of a school district. The “city or town districts” statute, which generally provided that each city or town is served by a single school district, was repealed in 1999. Now, when a city or town changes boundaries, any proposed school district boundary changes will follow the general statutory process for such changes.

Road Districts

County road districts are established by county legislative bodies to aid in the administration of the county road construction and maintenance program. By statute, county road districts embrace territory outside of cities

([RCW 36.75.060](#)). At present, each county has only one road district occupying all of the unincorporated area of the county.

When a county road is part of an area annexed by a city, the road becomes a city street and the city assumes full responsibility for it (*Evergreen Trailways, Inc. v. Renton* (1951)). The city also becomes entitled to receive, when collected, the road district taxes that have been levied but not yet collected on property within the annexed territory. When collected by the county treasurer, these funds are to be paid to the city and placed in the city street fund ([RCW 35.13.270\(1\)](#), [35A.14.801\(1\)](#), and [AGO 1961 No. 16](#)). However, road district taxes that were delinquent before the date of annexation are to be placed in the county road fund ([RCW 35.13.270\(1\)](#), [35A.14.801\(1\)](#)).

Cities do not receive the portion of the county road district property taxes that are attributable to special assessments due on behalf of annexed property ([RCW 35.13.270\(4\)](#) and [35A.14.801\(4\)](#)).

Port Districts

Port district boundaries may be either coextensive with the county's boundaries, or may include an area less than the entire county. State law does not require city and town boundaries to be observed when port district boundaries are established or altered. Thus, when a port district is coextensive with a county, all cities and towns in the county are within the port district. Where an area less than the entire county comprises the port district, the district boundaries may or may not include particular cities and towns (see [chapter 53.04 RCW](#)).

A city annexation does not alter port district boundaries. However, where a port district has been established in an area less than the entire county, a city annexation may result in part of a city being included within the district, while the remainder of the municipality is excluded. As a consequence, some city property owners would be responsible for paying the port's property tax assessment, while others would not. To correct this situation, state law provides a procedure to add territory to an established port district. The procedure requires a favorable majority of the votes cast in an election in the area proposed for inclusion ([RCW 53.04.080 - .100](#)). However, the statutes do not provide an expeditious procedure for territory to be removed from a port district.

Public Utility Districts

Generally, a municipal annexation will not cause changes in PUD jurisdiction. When a PUD already includes both the annexing city and the territory to be annexed, no changes occur due to the annexation. Likewise, when a city that operates its own electric utility annexes territory served by a county-wide PUD, the district may continue to serve the annexed territory ([AGO 1965 No. 33](#)). This is true even though the annexing city also has the right to provide the same service in the same territory.

Laws governing PUDs are ambiguous on some issues that arise in an annexation. However, the courts and the attorney general's office have addressed some questions concerning city and PUD interrelationships. The state supreme court held in *PUD No. 1 of Pend Oreille County v. Town of Newport* (1951), that two municipal corporations may serve the same geographic area simultaneously in the exercise of proprietary functions, such as providing electrical service. However, another case has held that when a city had established, owned, and operated its own utilities before the establishment of a county-wide PUD, property within the city could not be subjected to the portion of the PUD property tax used to provide duplicate utilities for the remainder of the PUD (*PUD No. 1 of Whatcom County v. Superior Court* (1939)).

The statutes do not directly provide for changes in PUD boundaries because of a city annexation. However, should a municipal annexation bring about the need for PUD boundary changes, existing PUD boundary

change statutes could be invoked. For example, PUDs may add additional territory and may consolidate with other PUDs ([RCW 54.32.010](#)). Complete disincorporation is also possible ([RCW 54.08.080](#)). However, as stated above, annexation by a city will generally not bring about any changes in PUD boundaries and functions.

Cemetery Districts

Cemetery districts may include any city with a population of less than 10,000 ([RCW 68.52.210](#)). When both an annexing city and an area proposed for annexation are included in a cemetery district, the annexation will have no consequences on the district boundaries.

However, when either an annexing city or the area proposed for annexation is included in a cemetery district, but the other is not within the district, questions will arise for which there are no ready answers. The statutes do not contain provisions as to: (1) property within a cemetery district annexing to a city not within a cemetery district; or (2) the reverse situation, i.e., property not within a cemetery district annexing to a city that is part of a cemetery district. Moreover, the statutes do not contain provisions for cemetery districts to expand or to delete territory, even when an annexation is not in the picture. Because of the absence of authority to the contrary, the practice has been that a municipal annexation does not result in changes to a cemetery district, and the existence of the district has no bearing on the city's annexation.

If review of an annexation is required, either by a boundary review board, ad hoc annexation review board, or county annexation review board for code cities, then issues involving a cemetery district may be appropriate to bring before it. Otherwise, pending the enactment of legislation to clarify these consequences of annexation, judicial proceedings appear to be the readiest means for ascertaining the impact of an annexation on a cemetery district.

Public Hospital Districts

Public hospital districts can include or exclude cities, and may be comprised of several counties, be coextensive with a county's boundaries, or be less than an entire county ([RCW 70.44.020 - .035](#)).

The statutes governing public hospital districts do not directly deal with many of the questions that arise when a city annexes territory situated within a public hospital district. Because of this lack of authority, it is generally understood that a municipal annexation will have no impact on hospital district boundaries.

Library Districts

Upon annexation of territory consisting of all or part of a library district to a city or town, that territory automatically is withdrawn from the district. See AGO 1949 No. 54. Library services in the area annexed then become the responsibility of the city or town. A city may, however, contract with a library district for library services in part or in all of the city, or it may annex to the library district. (If a city annexes to a library district, its levy lid becomes \$3.60 per thousand dollars of assessed value (up from \$3.375 per thousand), less any regular levy (up to \$.50 per thousand dollars assessed value) of the library district ([RCW 27.12.390](#)).

State law provides that cities that annex territory within a library district begin receiving the levied but uncollected library district property taxes no less frequently than by July 10th for collections through June 30th and January 10th for collections through December 31st following the annexation. Taxes that are delinquent at the time of the annexation and the pro rata share of the current year levy budgeted for general obligation debt, when collected, are paid to the library district. The district's bonded indebtedness remains an obligation of the taxable property annexed as if the annexation had not occurred ([RCW 35.13.270](#), [35A.14.801](#)).

Regional Transit Authorities

When a city is part of a regional transit authority (see [chapter 81.112 RCW](#)), any territory annexed to that city is simultaneously annexed to the authority. The annexed territory becomes subject to all taxes and other obligations applicable to the city with respect to the authority as of the effective date of the annexation. The city must notify the authority of the annexation ([RCW 35.13.500](#), [35A.14.475](#)).

FRANCHISES

As of the effective date of an annexation, certain utility and transportation franchises are automatically canceled.⁵ However, the annexing city must grant the holder of a canceled franchise or permit another franchise to continue the business within the annexed territory for a term of at least seven years. The annexing city may not allow the extension of similar or competing services to the annexed territory, unless it can show that the preexisting franchise or permit holder is unable or has refused to adequately service the annexed territory at a reasonable price ([RCW 35.13.280](#) and [35A.14.900](#)).

There are special rules for solid waste franchises. A solid waste franchise in an area annexed is not automatically canceled upon annexation. After annexation, the Washington Utilities and Transportation Commission (WUTC), which has jurisdiction over solid waste franchises in unincorporated territory, continues to regulate solid waste collection in the area annexed until the city notifies the WUTC in writing of its decision to either contract for solid waste collection in the annexed area or to provide for that collection itself. If and when the city provides this notification to the WUTC, the existing solid waste franchise is canceled, and the city must issue the franchisee a new franchise to continue business in the annexed area for the remaining term of the original franchise or not less than seven years, whichever is the shorter period. As with other franchises, there are restrictions on the ability of a city to provide similar or competing services ([RCW 35.13.280](#) and [35A.14.900](#)).

The city does have the option of purchasing the franchise or business either by a negotiated sale or by condemnation. The payment through the condemnation process would include an amount to cover the damages for the loss of the franchise ([RCW 35.13.280](#) and [35A.14.900](#)).

Another statute may also impact franchises or permits in annexations subject to review by a boundary review board. [RCW 36.93.190](#) provides:

For a period of ten years from the date of the final decision [of the boundary review board], no proceeding, approval, action, or decision on a proposal or an alternative shall be deemed to cancel any franchise or permit theretofore granted by the authorities governing the territory to be annexed, nor shall it be deemed to supersede the application as to any territory to be annexed, of such construction codes and ordinances (including but not limited to fire, electrical, and plumbing codes and ordinances) as shall have been adopted by the authorities governing the territory to be annexed and in force at the time of the decision.

It is unclear what construction should be placed on this statute in light of seemingly contrary statutes summarized above. The appellate courts have not yet construed this statute.

⁵ The language in the relevant statute for code cities ([RCW 35A.14.900](#)) and in that for non-code cities ([RCW 35.13.280](#)) differs with respect to the types of franchises covered by this automatic cancellation provision. The provision in [RCW 35A.14.900](#) for code cities covers “any public utility, including but not limited to, public electric, water, transportation, garbage disposal or other similar public service business or facility within the limits of the annexed territory.” The provision in [RCW 35.13.280](#) covers “any public transportation, garbage disposal or other similar public service business or facility within the limits of the annexed territory.” It is not clear why different language is used in these statutes and whether [RCW 35A.14.900](#) is intended to cover a broader range of franchises.

TRANSFER OF COUNTY SHERIFF'S EMPLOYEES

State law establishes procedures for the lateral transfer to a city of qualified county sheriff's office employees who would otherwise be laid off as a result of the annexation of unincorporated territory into that city ([RCW 35.13.360](#), [.370](#), [.380](#), [.390](#), [.400](#)). As discussed below, the requirements do not, however, mean that the city must immediately put on the police department payroll all transferring employees. These requirements and procedures apply to all cities and towns.

When Authorized ([RCW 35.13.370](#))

A sheriff's office employee may transfer his or her employment to the police department of a city annexing unincorporated territory in the county if the employee:

- Was, at the time of the annexation, employed exclusively or principally in performing the powers, duties, and functions of the county sheriff's office;
- Will, as a direct consequence of the annexation, be terminated from county employment; and
- Can perform the duties and meet the city's minimum standards and qualifications of the position to be filled within the city police department.

Procedure for Transfer ([RCW 35.13.380\(1\)](#), [35.13.400](#))

An eligible employee of the county sheriff's office may transfer into the city's civil service system by doing the following:

- Filing a written request with the civil service commission of the city, within 90 days of the effective date of the annexation; and
- Giving written notice to the county legislative authority.

Upon city receipt of the request, the transfer to the city's civil service system must be made.

City Responsibilities ([RCW 35.13.380\(2\)](#))

- The city is not required to put all transferring employees on the police department payroll. It is required to put on the payroll only as many employees as the city determines are needed to provide an adequate level of law enforcement service. It is within the city's discretion to determine what is an adequate level of law enforcement service.
- The employees needed by the city and placed on the city payroll must be taken in order of seniority.
- Transferring employees who are not immediately placed on the city payroll are placed in order of seniority at the top of the list of their respective class or job listing, regardless of rank in the civil service system, so that they must be hired first as vacancies arise. The city retains the right to select its police chief regardless of seniority.
- Transferring employees not immediately placed on the city payroll must be placed on the city reemployment list for a period not to exceed 36 months, unless a longer period is authorized in a collective bargaining agreement between representatives of the police department and sheriff's office employees and the police department and sheriff's office. The 36-month period begins on the effective date of the annexation.
- The city civil service commission must enact rules necessary for the orderly integration of county sheriff's office employees who transfer to the city as a consequence of annexation ([RCW 35.13.390](#)).

County Responsibilities (RCW 35.13.380)

- When an unincorporated area is annexed to a city and layoffs in the county sheriff's office will result, the sheriff's office must notify affected employees of their right to transfer.
- Upon receipt of the employee's notice concerning transfer to the city police department, the county must transfer to the city civil service commission a record of the employee's service with the county, which must be credited by the city to the employee as part of his or her period of employment with the police department.
- The county is responsible for compensating the employee for benefits accrued while employed by the sheriff's office, unless a different agreement is reached between the county and the city.
- The county sheriff's office must rehire former employees placed on the city's reemployment list before it can hire anyone else to perform the same duties previously performed by the laid-off employees.

Conditions of Transfer (RCW 35.13.380(1))

The transferring employee who is placed on the city police department payroll will:

- Be on probation for the same period as are new employees in the same classification;
- Be eligible for promotion after completing the probationary period in compliance with civil service rules pertaining to lateral transfer based upon combined service time. (However, for purposes of layoffs by the city, only the service time accrued with the city will count, unless an agreement is reached between the collective bargaining representatives of the police department and sheriff's office employees and the police department and sheriff's office.)
- Receive a salary at least equal to that of other new employees in the same classification; and,
- Have all the rights, privileges, and benefits (e.g., sick leave and vacation) within the civil service system that he or she would have been entitled to had he or she been a member of the police department from the beginning of his or her employment with the county.

FINANCIAL IMPACTS

Revenue

The revenue increases that will come to the city treasury because of an annexation depend substantially on the character of the area to be annexed. Factors such as the population of the area, its assessed valuation, and current and future land use patterns will affect most of the city's current revenue sources. In making its estimates, the city finance department needs to be aware that the date chosen for the annexation will have an impact on when new revenues are received and, in some cases, how much is received. This date is particularly important for property tax and sales and use tax revenues.

- **Timing of Property Tax Receipts.** The property tax has the longest lag between annexation and the receipt of the first tax revenues. The boundaries of a city for property tax purposes are the "officially established boundaries" that exist on August 1 of the year in which the property taxes are levied (RCW 84.09.030). (The statutes do not define when a boundary change brought about by an annexation is "officially established." However, the annexation statutes provide, for all annexation methods, that the effective date of an annexation is that which is stated in the annexation ordinance as the effective date. Thus, it is likely that the date stated in the annexation ordinance would be considered as the date on which the new city boundaries are "officially established.")

Thus, a city may levy taxes during the current year for receipt during the next year for any annexation that is officially completed by August 1. If the annexation is completed after August 1, the city will have to wait until the following year to levy the tax to apply in the annexed area. For example, if an annexation is completed by August 1 of Year 1, the city can levy taxes in November of Year 1 and receive its first substantial property tax revenue after April 30 of Year 2. If the annexation is not completed until August 2 (or later) of Year 1, the city will have to wait until November of Year 2 to levy its property tax and will not receive its first revenues until the spring of Year 3. Upon annexation, the city does receive the revenue from the levied but uncollected county road district taxes ([RCW 35.13.270](#), [35A.14.801](#)), but this may be less money than the city would get if it were levying its own tax. Also, the road district tax revenues must be placed in the city street fund rather than the general fund, and the city might find that a drawback. For property tax purposes, it definitely pays to plan ahead when considering an annexation.

Cities that annex territory within a fire district and/or a library district and that have not been annexed to such district(s) (in which case the territory is withdrawn from those districts) begin receiving the levied but uncollected fire and/or library district property taxes no less frequently than by July 10th for collections through June 30th and January 10th for collections through December 31st following the annexation. Delinquent property taxes and the pro rata share of the current year levy budgeted for general obligation debt, when collected, are to be paid to the fire and/or library district ([RCW 35.13.270](#), [35A.14.801](#)).

To receive the levied but uncollected county road taxes and, if applicable, uncollected fire and library district property taxes beginning on the effective date of the annexation, the city must notify the county treasurer and assessor of the annexation at least 60 days before the effective date. The notice must be by certified mail or electronically and must include a list of annexed parcel numbers ([RCW 35.13.270](#), [35A.14.801](#)).

- **Timing of State-Shared Revenues.** The state-shared revenues (gasoline tax, liquor board profits, and the liquor excise tax) are distributed to cities on the basis of population. For a city to have its population adjusted for an annexation for purposes of state-shared revenue distributions, the Office of Financial Management (OFM) must certify the annexation, after which it will notify the appropriate state agencies of the population change. For purposes of state-shared revenues, the revised city boundaries and the new population are not recognized until the date that OFM approves the annexation certificate submitted to it by the city.

To initiate this certification process, a city must send an annexation certificate and certain required supplemental documents (see OFM's [Certification of Annexations: Procedures](#)) within 30 days of the annexation's effective date to OFM's Forecasting Division (see [RCW 35.13.260](#), [35A.14.700](#), and section on [Election Method, Initiated by 20 Percent Petition for Non-Code Cities and Towns](#), or [Election Method, Initiated by 10 Percent Petition for Code Cities](#)). OFM then processes the documents for certification and, following certification, files the approved annexations on a quarterly basis with the state agencies that make revenue distributions to cities. The relevant quarterly revenue distribution periods begin on January 1, April 1, July 1, and October 1.

However, for a city to receive state-shared revenues in the coming quarter that reflect its new population, OFM and the relevant state agencies need to know about the annexation population added well before the beginning of these quarterly periods. OFM must file revised populations with other agencies at least 30 days prior to the revenue distribution quarters ([RCW 35.13.260](#), [35A.14.700](#)). So, OFM files the certified/approved annexations with these agencies on the last working days of November, February, May, and August.

For OFM to make timely quarterly filings to notify other agencies, OFM must receive the annexation certificate and required supplemental documents even sooner. OFM has indicated that submission should occur:

- For an annexation of less than 100 people, one week before the quarterly filing date.
- For annexations of 100 to 500 people, two weeks before the filing date.
- For annexations of 500 to 10,000 people, at least a month before the quarterly filing date.
- For annexations with a population of over 10,000, at least six weeks in advance of the filing date.

OFM requests that cities call them as soon as they begin to consider annexing a large population since processing these annexations requires a workload adjustment.

Also, current OFM processing includes having the Department of Transportation, Cartography Section, review the legal description and map for potential errors. Mistakes in the legal description must be corrected by an amending ordinance before OFM can finish processing the annexation. Incorrect legal descriptions must be corrected before receiving OFM approval. Annexations are not filed until all requirements are met. Revenues may be lost because revenue distributions are not backdated. See OFM's webpage, [Certification of Annexations: Procedures](#).

An example may be helpful. Assume that an annexation involves 2,000 people and the city submits the necessary annexation documents to OFM on or before October 30. That gives OFM a month to work with the city before the November 30 date by which OFM needs to notify the other state agencies. The city should receive its additional state-shared revenues beginning in the first calendar quarter of the year, which begins January 1. If OFM does not receive the annexation documents until November 5, say, chances are that, since the annexation is greater than 500 people, OFM may not be able to include it by the November 30 "deadline," and the city may have to wait until the second quarter to begin receiving its additional distributions for the annexed area.

- **Timing of Sales and Use Tax Receipts.** Sales tax changes may take effect only on January 1, April 1, and July 1 ([RCW 82.14.055\(1\)](#)). The term "sales tax changes," for purposes of this legislation, includes changes resulting from annexation ([RCW 82.14.055\(4\)](#)). Local governments must provide notice to the Department of Revenue (DOR) *at least 75 days before* the change takes place ([RCW 82.14.055\(1\)](#)). [RCW 82.14.055](#) does not specify what the "notice" to DOR must consist of, but a copy of the annexation ordinance would likely be necessary. DOR suggests fax or e-mail notification followed-up by a mailed paper copy.



Practice Tip: Cities may want to take these dates into account when planning annexations. To maximize its sales tax revenue from a newly annexed area (if there is any), the effective date of an annexation should be the first day of a quarter – January 1, April 1, or July 1.

Here are some examples of when sales taxes will be received for various dates of annexation.

- *Effective date of annexation, January 1.* Taxes collected in the annexed area in January are coded to the city. The retailers remit the taxes to DOR by February 25, and the city receives its first distribution on March 31.
- *Effective date of annexation, February 1.* The city cannot levy its sales tax in the annexed area until April 1, the first date of the quarter after the annexation takes place. Taxes collected in April are remitted to DOR on May 25, and paid to the city on June 30.

- *Effective date of annexation, March 1.* The city cannot levy its sales tax in the annexed area until April 1, the first date of the quarter after the annexation takes place. Taxes collected in April are remitted to DOR on May 25, and paid to the city on June 30.

To summarize, no matter what the date of annexation, there will always be a lag of between two and three months between the time the taxes are collected and when they are distributed to the city. However, if a city annexes effective the first day of the second month of any quarter, it will have to wait an additional two months before it receives any sales tax revenue. If it annexes effective the first day of the third month in a quarter, it will have to wait an additional month.

However, the requirement that DOR be notified 75 days before first day of the month in which the city wants taxes to be collected provides some additional deadlines. To start collecting sales tax on January 1, for example, the city council must pass an ordinance approving the annexation and notify DOR at the address below no later than October 18. If the effective date of the annexation is February 1 or March 1, the ordinance approving the annexation and notification to DOR must be by January 16 for taxes to be levied beginning April 1.

A city should provide notice to the Department of Revenue, Local Sales Tax Section, at the following address so that the department can make certain that the jurisdiction receives its proper amount in the local distribution of the sales and use tax:

Local Tax Manager
 Department of Revenue
 PO Box 47476
 Olympia, WA 98504-7476
 Telephone: (360) 902-7122

The information that a city should provide includes:

- The effective date of the annexation;
- A legal description of the area;
- A map of the annexed area; and
- A copy of the annexation ordinance.

The city is responsible for informing the businesses in the annexed area about their new tax code and new tax rate. The city should give the department as much information as possible on the names of businesses in the annexed area, their addresses, and their unified business identifier (UBI). This information will assist the department in checking its records to make certain that the businesses are reporting properly and that the city is getting the proper amount of taxes from the annexed area.

- **State Sales Tax Credit.** [RCW 82.14.415](#) allows certain cities to impose a sales and use tax to help to provide, maintain, and operate municipal services within a newly annexed area of 10,000 population or more, or, in one city (only Bellevue in King County qualifies), 4,000 population. The tax is for cities that annex an area where the revenues received from the annexed area do not offset the costs of providing services to the area. The tax is a credit of up to 0.3 percent, depending on the population annexed and when the annexation is commenced, against the 6.5 percent state sales tax, so it is not an additional tax to a consumer. Originally slated to apply to annexations commenced prior to January 1, 2010, the tax was extended by the 2013 legislature for cities annexing qualifying areas until January 1, 2015.

All revenue from the tax must be used to provide, maintain, and operate municipal services in the annexation area. The revenues may not exceed the difference of the amount the city deems necessary to provide services for the annexation area and the general revenue received from the annexation. If the revenues do exceed the amount needed to provide the services, the tax must be suspended for the remainder of the fiscal year.

Preliminary Matters

STATE ENVIRONMENTAL POLICY ACT (SEPA)

City/town annexations are not subject to review under the SEPA ([RCW 43.21C.222](#)). Nevertheless, planning and zoning decisions made in conjunction with an annexation are subject to SEPA review.

COMPREHENSIVE PLANNING/ZONING

Different considerations are involved for a city with respect to planning and zoning for areas to be annexed or potentially annexed depending upon whether or not the city is required to plan under the Growth Management Act (GMA) ([chapter 36.70A RCW](#)).

Cities Subject to the GMA: Comprehensive Planning for Annexation Areas

GMA counties must designate urban growth areas (UGAs) that, among other things, define the territorial extent of annexation by cities within the counties. Since the GMA contemplates that cities will generally be the providers of urban-type services and that urban-type services will be provided within urban growth areas in conjunction with urban growth, GMA cities must include within their comprehensive planning process areas of potential annexation, i.e. their UGAs. However, since the UGAs will consist of unincorporated territory, the counties still retain jurisdiction. Consequently, the GMA requires that counties adopt, in cooperation with the cities in the counties, county-wide planning policies that must include, among other things, “policies for joint county and city planning within urban growth areas” ([RCW 36.70A.210\(3\)\(f\)](#)).

The comprehensive planning process under the GMA should provide for the coordination of a city’s planning and annexation policies and a framework for a city’s annexation efforts.



Practice Tip: GMA cities that have UGAs established outside their boundaries may find increasing need and use for “preannexation agreements” with property owners within UGAs to whom the city extends utility services. These agreements require, as a condition of the city extending utility services, that the property owner agree to sign a petition or other document concerning annexation of the property to the city when it is proposed. The state supreme court upheld the validity of preannexation agreements in [Fire Protection District v. Yakima](#), 122 Wn.2d 371 (1993).

Cities Not Subject to the GMA: Comprehensive Planning for Annexation Areas

Cities are authorized under [RCW 35.13.177](#) and [35.13.178](#) ([RCW 35A.14.330](#) and [35A.14.340](#) for code cities) to prepare a comprehensive land use plan and/or zoning regulation for areas that the city might reasonably expect to annex at any future time. Preparation of the comprehensive plan or zoning regulations for future annexations is essential in a city that will want to adopt meaningful zoning measures for its new territory simultaneously with annexation. If appropriate zoning provisions are not adopted at the time of annexation, it is possible that uses of land may become established in a newly annexed territory that are incompatible with neighboring uses and with sound land use management in the city.

Although the statutes speak of adopting a comprehensive plan for areas that may be annexed in the future, the comprehensive planning for future annexations should be integrated with the existing city comprehensive plan. The statutes ([RCW 35.13.177](#) and [35A.14.330](#)) do provide a list of matters (not included here) that may be included within a comprehensive plan or, for code cities, a zoning regulation for future annexation areas. However, these do not differ appreciably from those matters identified in the planning enabling acts ([chapters 35.63](#) and [35A.63 RCW](#)), and they should not be interpreted as imposing any different comprehensive planning or zoning requirements for future annexations.

However, the statutes authorizing planning and zoning in future annexation areas allow cities to provide in the plan or regulations for a time interval following an annexation during which the ordinance or resolution adopting the plan or regulations must remain in effect before they may be amended, supplemented, or modified.

Procedure for Adoption of Comprehensive Plans and/or Zoning Regulations for Future Annexation Areas – All Cities

The annexation statutes establish specific procedures for adoption of comprehensive plans and/or zoning regulation for areas to be annexed in the future. These requirements supersede those that apply generally to adoption of plans or regulations that are identified in the planning statutes, but they actually differ only with respect to the number of hearings and to filing requirements. (The statutes governing first and second class cities and towns are identical to those governing code cities, except for two words. The former refer to preparation of a “comprehensive plan,” while the latter refers to a “zoning regulation.” Whether the difference in terminology has any substantive effect is an open question; they are both identically described in terms of possible included elements. It is thought that the change in terminology was made in the more recent code city statutes to better reflect the actual nature of the regulation.)

- **Hearings** ([RCW 35.13.178](#), [35A.14.340](#)). After a proposed comprehensive plan or zoning regulation is prepared, the legislative body of the city must hold at least two public hearings on it. These hearings must be held at least 30 days apart.
- **Notice** ([RCW 35.13.178](#), [35A.14.340](#)). Notice of each hearing must be published in a newspaper of general circulation in the annexing city and in the area to be annexed. The notice must give the time and place of hearing.
- **Filing, Certification, and Recording** ([RCW 35.13.178](#), [35A.14.340](#), [35.63.100](#), [35A.63.072](#)). A copy of the ordinance or resolution adopting the proposed plan, any part of the proposed plan, or any amendment, together with any map referred to or adopted by the ordinance or resolution, must be filed with the county auditor and the city clerk (or, in code cities, other “appropriate official”).

The ordinance, resolution, and map must be duly certified as a true copy by the clerk of the annexing city.

The county auditor is to record the ordinance or resolution and keep the map on file.

Coordination of Adoption Procedures with Other Annexation Procedures

Questions frequently arise as to how the foregoing procedure may be coordinated with other sections of the annexation laws. These questions arise in situations where an annexation is proposed and the city involved has not previously provided for comprehensive planning and zoning regulations to apply to the proposed annexation area. While each situation must be individually analyzed, there is a time, fairly soon after an annexation is initiated, when the annexation procedures are too far advanced to allow for a “time-out” during which a comprehensive plan/zoning regulation for the area proposed for annexation can be prepared. For

example, if the petition method is used for an annexation (which is the case in a large majority of annexations), the statutes require the legislative body to set a date, not later than 60 days after the filing of the initial 10 percent notice of intent to commence annexation procedures, for a meeting with the parties initiating the annexation ([RCW 35.13.125](#) and [35A.14.120](#)). The governing body at this meeting makes a preliminary decision as to whether it is interested in the proposed annexation and, if so, whether it will require the simultaneous adoption of a comprehensive plan/zoning regulation if one has been previously prepared and filed. Thus, under a strict interpretation of the statutes, the preplanning/prezoning must have been completed prior to the first meeting between the initiators of the annexation and the legislative body.

However, as noted above, prezoning statutes require at least two public hearings, at least 30 days apart, with proper notice of the hearing published in a newspaper before the hearings are held. If a comprehensive plan/zoning regulation has not been prepared and filed before the annexation is initiated, the city must take immediate action after receipt of the annexation notice of intent to prepare the plan/zoning proposal, schedule and give notice of the first hearing, hold the hearing, schedule and give notice of the second hearing, hold the hearing (at least 30 days after the first hearing), adopt the comprehensive plan/zoning regulation, and file it. This is all to be done before the legislative body meets with the initiators of the annexation, which is to be within 60 days after the filing of their notice of intent. It is highly unlikely that a city could comply with this timeline.

Cities can avoid this problem by preplanning and prezoning for all areas surrounding their boundaries that are logical growth directions of the city. The statutes on preplanning and prezoning permit the utilization of the procedures outlined above for “any area which might reasonably be expected to be annexed by the city or town at any future time” ([RCW 35.13.177](#), [35A.14.330](#)). There is no requirement that an annexation proposal be imminent before consideration is given to planning and zoning. The most satisfactory use of the prezoning authority permits completing orderly planning and zoning before specific annexation proposals are presented.

Zoning for Annexation in Areas Not “Prezoned”

The foregoing procedures are directed at having proper zoning prepared prior to annexation, to be in place simultaneously with annexation. However, frequently the procedure outlined is not utilized, since the time requirements of the various statutes may be impossible to reconcile in individual cases. What happens in these cases? Cities now take several approaches to zoning newly annexed areas that have not been preplanned and prezoned.

Some cities provide, by ordinance, that all newly annexed territory that is not otherwise zoned shall be automatically zoned into the city’s least dense residential zone, or into a general “holding” zone. This approach avoids having property being annexed into a city with no zoning designation. (An example of this approach is [Gig Harbor Municipal Code Sec. 17.88.010](#).) An approach like this has the advantage of avoiding a time period in which no zoning is applicable to a newly annexed area. Moreover, it requires the city to take action soon after annexation to properly commence the zoning process.

However, automatic designation of a temporary zone may also have significant drawbacks. Any one zone may be entirely inappropriate to a particular tract, although that fact may not present a problem if the city acts quickly after annexation to change the zone to one more appropriate. Another drawback is that the automatic change from previous county zoning effectively constitutes a rezone, subject to specific legal, procedural requirements. The guidance of the city attorney is important in dealing with these issues.

Another approach to the question of temporary zoning following annexation is to provide, by ordinance, that the zoning regulations of the county shall remain applicable pending further review and rezoning in due course by the city. Again, a time limitation on the duration of the county zoning carryover is desirable, since it requires

the city to take action almost immediately to bring the annexed area under its own zoning ordinance. This approach avoids rezoning at the time of annexation.

Nevertheless, there are also potential legal problems with this approach. First, it is not specifically authorized by state law. Second, if the county's zoning regulation is to become part of the city's ordinance and is to be enforced by city personnel, even temporarily, it may be argued that the actual zoning provisions of the county code should be incorporated into the city ordinances. This can be done by adopting the applicable county zoning provisions pursuant to the adoption by reference statutes ([RCW 35A.12.140](#), [35A.13.180](#) and [35.21.180](#)). In any event, an ordinance adopting prior county zoning should stress the temporary, and perhaps emergency nature of the regulation. The city attorney's advice and assistance should be obtained.

Another approach to zoning newly annexed territory that has not been planned and zoned prior to annexation is to automatically zone newly annexed territory into the city or town zone which is most similar to the prior county zone (see, for example, [Edmonds Municipal Code Sec. 17.00.020.E](#)). While this technique may result in a more appropriate temporary designation, it may still be challenged on grounds similar to those mentioned above.

Pending statutory or judicial guidance, any of the foregoing temporary methods may be more desirable than the complete absence of a zoning provision when territory is annexed to a city. However, all of these temporary measures still require appropriate zoning to be provided soon after annexation. The inadequacies of each of these methods of zoning newly annexed territory make a strong case for utilizing the procedures outlined above for appropriate planning and zoning of an area *prior* to annexation.

ASSUMPTION OF INDEBTEDNESS

The annexation statutes authorize the city council to require property in an area being annexed to assume, as a condition of annexation, a pro rata share of the annexing city's then outstanding indebtedness that had been approved by the voters, contracted, or incurred prior to, or existing at, the date of annexation.

In each city there will be different factors that should be considered in deciding whether to require debt assumption. Some of the issues a city should examine in reaching a decision on this question are:

- Was the outstanding indebtedness incurred to finance an improvement or facility that will benefit the newly annexed area?
- Will assumption of a proportionate share of the city's outstanding indebtedness place an excessive financial burden on annexed property in light of other indebtedness previously placed on the property through the county or special districts, which will remain on the property after annexation?
- Will the property to be annexed be forming an expensive LID for special improvements, such that requiring assumption of the outstanding indebtedness would not be equitable?
- To what extent does the annexing city desire to encourage (or subsidize) the annexation?

Most cities do require the assumption of indebtedness as a condition of annexation, unless in a particular circumstance this would not be equitable. This issue may be addressed in a city's annexation goals and policies, so that the city is consistent in its requirements, and all potential annexation areas are aware of them.

COMMUNITY MUNICIPAL CORPORATIONS

[Chapter 35.14 RCW](#), applicable to code and non-code cities, authorizes the formation of community municipal corporations in certain annexed territory for the purpose of preserving the community identity of the annexed territory. This purpose is to be accomplished by allowing the community municipal corporation to have an effective “veto” power with respect to application of city planning and land use laws to the area it encompasses. To qualify to organize as a community municipal corporation, the area must have one of the following characteristics:

- It would be eligible for incorporation as a city or town, or
- It has a population of at least 300, and it has at least 10 percent of the population of the annexing city, or
- It has a minimum population of 1,000 inhabitants.

Community municipal corporations may be formed *only* through the election methods of annexation ([RCW 35.14.010](#)). Currently, community municipal corporations exist only in the cities of Bellevue (which has two) and Kirkland.

With the passage of the Growth Management Act (GMA), an issue has been raised concerning the continued authority of community municipal corporations in GMA counties to veto city land use enactments. Cooperative and coordinated planning is a basic GMA policy. Moreover, the GMA requires consistency between comprehensive plans of cities and counties that have common borders. Consistency is also required between a city’s comprehensive plan and its zoning regulations. The disapproval authority of a community municipal corporation is contrary to and can frustrate this basic policy of consistency and coordination in land use planning.

There are other legal issues with respect to community municipal corporations, including whether the statutory scheme for them is even constitutional. A number of arguments can be made to challenge community municipal corporations, including the lack of standards and procedures in the statute, the lack of a clear legislative intent that the corporation should have more than advisory authority, violation of the equal protection clause of the state constitution, and the conflict with other statutes on the authority of the city legislative body, city planning commission, and the board of adjustment. On the other hand, the courts apply a presumption of constitutionality to legislative enactments. Anyone challenging community municipal corporation statutes would have the burden of convincing a court of the alleged constitutional infirmity.

The validity of the community municipal corporation laws may not be resolved until this issue is squarely addressed by a state appellate court. However, any group forming a community municipal corporation should be aware of the potential for legal challenge.

Statutory procedures for forming and operating a community municipal corporation are outlined below.

Formation of Community Council ([RCW 35.14.020](#))

The community municipal corporation is to be governed by a community council composed of five members, who are qualified electors residing within the service area of the corporation. They are to be elected at the same election at which the annexation is decided. The term of the community council members is the same as that of the original term of existence of the community municipal corporation, which is at least four years. See also [RCW 35.14.060](#), and discussion below.

Procedures of Community Council ([RCW 35.14.030](#))

- **Voting:** A community municipal corporation takes action by resolution, approved by a vote of the majority of all community council members.
- **Meetings:** Meetings are held at the times and places as provided in the community council's rules.
- **Expenses:** The city budgets and pays for the necessary expenses of a community council; the city provides clerical and technical assistance.

Jurisdiction/Authority ([RCW 35.14.040](#))

Subject to the above reservations, the community municipal corporation has jurisdiction over the adoption, amendment, or granting of the following by the city council or planning commission with respect to land, buildings, or structures within the corporation's service area:

- Comprehensive plan
- Zoning ordinance
- Conditional use permit, special exception, or variance
- Subdivision ordinance
- Subdivision plat
- Planned unit development

Procedures for Taking Action ([RCW 35.14.040](#))

Any enactment of the city council or commission on these matters is to be effective within the community municipal corporation:

- On approval by the community council, or
- By failure of the community council to disapprove it within 60 days of its final enactment.

(Disapproval does not affect the application of any ordinance or resolution outside the community municipal corporation.)

Advisory Powers and Duties ([RCW 35.14.050](#))

The community municipal corporation, through its community council, may also:

- Make recommendations concerning any proposed comprehensive plan or other proposal which directly or indirectly affects the use of property within the service area;
- Provide a forum for consideration of the conservation, improvement, or development of property or land within the service area; and
- Advise, consult, and cooperate with the legislative authority of the city on any local matters directly or indirectly affecting the service area.

Term of Existence ([RCW 35.14.060](#))

- The original term of a community municipal corporation is at least four years, and until the first Monday in January following the next regular municipal election in the city.

- The term of the community municipal corporation may be extended for four-year periods pursuant to voter approval. An election may be held if:
 - A resolution petitioning continuation of the community municipal corporation is adopted by the community council and filed with the city legislative body at least seven months before the end of its term; or
 - A petition for continuation, signed by at least 10 percent of the registered voters within the service area, is filed with the city legislative body at least six months before the end of the term.
- Successive members of the community council are to be elected at the election involving continuation of the corporation.
- Additional technical details on election procedures are contained in [RCW 35.14.060](#).

Public Disclosure

Candidates for positions on the community municipal corporation council must file financial disclosure and campaign registration statements with the Public Disclosure Commission in most instances. Annual filing of financial disclosure forms would also be required of corporation community council members.

Methods of Annexation in First and Second Class Cities and Towns

Of the methods of annexation available to first and second class cities and towns, the 60 percent petition method is, by far, the most frequently used. Cities have found the election method to be extremely cumbersome. Because of this and the expense of conducting an election, annexation elections are infrequent. Statutes authorizing summary annexations for municipal purposes are much more straightforward, but may be utilized only when a legitimate municipal reason for annexation can be shown, such as the use of the annexed land for a city park or water tower. Finally, the statutes authorizing the annexation of federal areas are of very limited application. The statutes relating to each of the methods of annexation are summarized in detail in this chapter.

Note that, in counties subject to the Growth Management Act, annexation may only occur with an urban growth area ([RCW 35.13.005](#)).

The various methods by which first and second class cities and towns may annex territory are the following:

- [Election Method, Initiated by 20 Percent Petition](#)
- [Election Method, Initiated by Resolution](#)
- [The Sixty Percent Petition Annexation Method](#)
- [Alternative Petition Annexation Method](#)
- [Annexation for Municipal Purposes](#)
- [Annexation of Federally-Owned Areas](#)
- [Annexation of Unincorporated Islands](#)
- [Alternative Unincorporated Island-Interlocal Method of Annexation](#)
- [Interlocal Agreement Annexation of Area Served by Fire District\(s\)](#)
- [City Boundary Line Adjustments](#)

ELECTION METHOD, INITIATED BY 20 PERCENT PETITION

The annexation of contiguous, unincorporated territory may be initiated by a petition signed by 20 percent of the number of voters living in the area to be annexed who voted in the last election.



If a county road separates a city from territory it proposes to annex, the road must also be annexed or the territory will not be contiguous. Noncontiguous property cannot be legally annexed, except when it is annexed for municipal purposes, as discussed later in this chapter.

Contents of Petition – Mandatory (RCW 35.13.030)

The petition must:

- Comply with the technical rules for petitions in [RCW 35.21.005](#)
- Describe in detail the boundaries of the area proposed to be annexed
- State the number of voters in that area as nearly as possible
- State any provisions as to the assumption of debt by the owners of property of the area proposed to be annexed, and as to the simultaneous adoption of a comprehensive plan for the area to be annexed
- Petition for the calling of an annexation election among the qualified voters in the area to be annexed

Contents of Petition – Optional (RCW 35.13.020, 35.13.030)

The petition *may* also provide for the simultaneous creation of a community municipal corporation and for the election of community council members pursuant to [RCW 35.14.010 - 060](#). If the petition does so provide, it must also describe the boundaries of the proposed service area, state the number of voters residing in that area as nearly as possible, and ask for the election of community council members by the qualified voters residing in the service area.

Signing of the Petition (RCW 35.13.020)

The petition must be signed by qualified voters residing in the area proposed for annexation equal in number to 20 percent of the votes cast in the last election.

Certification of Petition by Prosecuting Attorney (RCW 35.13.020)

[RCW 35.13.020](#) states that the petition must first be submitted to the county prosecuting attorney for certification, “as set forth in RCW 35.13.025.” However, the Legislature repealed RCW 35.13.025 in 1989, so there is no process set out by which the county prosecuting attorney is to certify the petition. Because [RCW 35.21.005](#), enacted by the 1996 Legislature, applies “wherever in this title [Title 35 RCW] petitions are required to be signed and filed.”



Practice Tip: MRSC suggests that [RCW 35.13.020](#) provisions be followed with respect to the petition and that the petitioners file the petition directly with the city.

Filing of Petition with City and Determination of Sufficiency of Petition

Within three working days of the filing of the petition with the city, the petition must be transmitted to the county auditor for a determination of sufficiency ([RCW 35.21.005](#)). The officer whose duty it is to determine petition sufficiency – the county auditor in the case of petitions signed by voters – must file with the city officer who received the petition a certificate stating the date on which the determination was begun. This date, called the “terminal date,” is the cut-off point for adding signatures to or withdrawing them from the petition. *Id.*

Approval by City Council

- **Prior Approval Required** ([RCW 35.13.020](#), [35.13.040](#)). Once the petition has been certified by the prosecuting attorney, it is to be filed with the city council. The council must either approve or reject the proposed annexation by resolution within 60 days of the date it was filed, and, also within this 60-day period, notify the petitioners of its action either by mail or by publishing notice once each week for at least two weeks in a newspaper of general circulation in the area proposed to be annexed. City council approval is required for any annexation. A formal public hearing is optional (*Meek v. Thurston County*, 60 Wn.2d 461 (1962)).
- **Additional Conditions to Annexation** ([RCW 35.13.020](#)). The city council, in approving the proposed annexation, may also require that any or all of the following provisions be submitted to the voters in the territory to be annexed:
 - Whether property in the area proposed for annexation will be assessed and taxed at the same rate and on the same basis as is property in the annexing city and will be required to assume all or any portion of existing city indebtedness.
 - Whether the city will require the simultaneous adoption of a comprehensive plan for the annexation area, if one has been completed and filed as provided in [RCW 35.13.177](#) and [35.13.178](#).

Petition Filed with County Governing Body; Notice to Review Board and, Where Applicable, to Fire District and Library District ([RCW 35.13.020](#), [35.13.030](#), [35.13.040](#), and [35.13.270](#))

After city council approval, the petition is to be filed in the office of the county governing body. Notice of the proposed annexation must be given to the boundary review board, if one has been established in the county ([RCW 36.93.090](#)). Otherwise, the ad hoc annexation review board is to be convened by the mayor within 30 days after the filing of the petition with the county ([RCW 35.13.171](#)).

Cities in counties that have a boundary review board and that propose to annex territory of a fire district and/or library district must provide notice to such district(s) of the proposed annexation simultaneously when notice of the proposed annexation is provided to the boundary review board ([RCW 35.13.270](#)).

Review Board Review

- **Boundary Review Board** ([RCW 36.93.100](#)). If a boundary review board has been established within the county, the board may assume jurisdiction over the annexation if, within 45 days of filing the notice of intention, a request for review is made by:
 - The city to which the annexation is proposed, the county within which the annexation is proposed, or any other affected governmental unit; or
 - Petition of registered voters or property owners.

If jurisdiction is not invoked within 45 days, the proposed annexation is deemed approved.

The board must act within 120 days of the review request, unless the board and the annexation initiators agree to an extension. If no decision is made within 120 days and no extension is granted, the proposal is deemed approved (see [The Statutory Boundary Review Board](#)). Review board approval is necessary for a proposed election method annexation to proceed to an election.

- **Ad Hoc Annexation Review Board.** The mayor is to convene the ad hoc annexation review board within 30 days of the filing with the county legislative body of a resolution for an annexation election by the city council under [RCW 35.13.015](#) (see [The Ad Hoc Annexation Review Board](#), for the process for board review of the proposed annexation). Review board approval is necessary for a proposed election method annexation to proceed to an election.

County Governing Body – Hearing on Petition

- **Date** ([RCW 35.13.040](#)). Upon the filing of the review board approval, the county governing body at its next meeting is to set a date for the hearing on the petition. The hearing must be held not less than two weeks nor more than four weeks from the date of the meeting.
- **Notice** ([RCW 35.13.040](#)). The petitioners must give notice of the hearing by publication once each week at least two weeks prior to the hearing in a newspaper of general circulation in the area proposed to be annexed.
- **Hearing and Determination** ([RCW 35.13.040](#)). The county governing body is to conduct the hearing on the date scheduled. If the petition complies with legal requirements and has been approved by the review board, the county governing body must grant the petition. (*Meek v. Thurston County*, 60 Wn.2d 461, 467 (1962); Accord, [AGO 1957 No. 19](#).)

Limitation on Consideration of Conflicting Petitions or Resolutions ([RCW 35.13.050](#))

After the filing of a petition for an annexation election with the county governing body, and pending its final disposition, that body may not consider any other petition or resolution involving any of the territory addressed by the filed petition. However, the petition may be withdrawn or another petition may be substituted for it by a majority of the signers of the petition.

Effect of Competing City Incorporation Proposal ([RCW 35.02.155](#))

- **Annexation Resolution Adopted Within 90 Days of Filing of Incorporation Petition with County.** In this circumstance, when the city incorporation petition and the annexation resolution include any of the same territory, the annexation will still go to a vote and the city can annex the territory involved, which would then be removed from the incorporation proposal.
- **Annexation Resolution Adopted More than 90 Days after Filing of Incorporation Petition with County.** In this circumstance, again where the two proposals contain some of the same territory, the annexation effort may not proceed to an election and be approved by the voters unless the boundary review board modifies the proposed incorporation to remove the territory that is proposed for annexation, the boundary review board rejects the incorporation and the proposal is for a city of less than 7500 population, or the voters reject the proposed incorporation. In counties where there is no boundary review board, the incorporation proposal, if legally sufficient, will go to the voters, who must reject it before the annexation can proceed.

Election on Annexation

- **Date of Election** ([RCW 35.13.060](#), [29A.04.330](#)). If the petition is granted and is certified as sufficient, [RCW 35.13.060](#) requires that the city council indicate its preference to the county auditor for an election date on the annexation. The date must be one of the special election dates in [RCW 29A.04.330](#) and must be held 60 or more days after the date the city's preference is indicated.

[RCW 29A.04.330](#) provides for special elections to be held on:

- The second Tuesday in February;
- The fourth Tuesday in April;
- The day of the primary election; or
- The first Tuesday after the first Monday in November.

The county auditor must call the special election on the date indicated by the city council.

- **Cost of Election** ([RCW 35.13.020](#)). The city to which annexation is proposed must bear the cost of the election.
- **Residency Requirements for Voting** ([RCW 35.13.070](#)). The statute provides that only registered voters who have resided in the area proposed to be annexed for 90 days immediately preceding the election may vote in the election. (It is probable that this 90-day durational residency requirement for voting in an annexation election, if challenged, would be held to violate the state and federal constitutions. See article 6, section 1 of the state constitution and *Moen v. Erlandson*, 80 Wn.2d 755, 757 (1972). The code city statute that imposed the same 90-day residency requirement was repealed by the 1994 legislature. Presumably, it was only through inadvertence that the same legislature did not also repeal [RCW 35.13.070](#).)
- **Voters' Pamphlet** ([RCW 29A.32.210 - 280](#)). A first class city may, at least 90 days before any primary or general election or at least 40 days before any special election, adopt an ordinance authorizing the publication and distribution of a local voters' pamphlet to provide information on ballot measures, such as an annexation election ([RCW 29A.32.210](#)). At least 45 days before the publication of the pamphlet, the city must, for each ballot measure, formally appoint a committee to prepare arguments in favor of the measure and a committee to prepare arguments against the measure ([RCW 29A.32.280](#)). See [RCW 29A.32.210 - .280](#) for the rules regarding voter pamphlets.

A city planning to authorize publication of a voters' pamphlet should consult with the county auditor or elections office regarding preparation of the pamphlet.

- **Notice of Annexation Election** ([RCW 35.13.080](#), [29A.52.355](#)). Notice must be posted for at least two weeks prior to the election date in four public places within the area proposed to be annexed, and the notice must be published in compliance with the requirements in [RCW 29A.52.355](#).
 - Describe the boundaries of the area proposed to be annexed;
 - If the petition provides for the simultaneous creation of a community municipal corporation, describe the boundaries of the proposed service area, and inform voters that they will be asked to cast ballots for candidates for positions on the council;
 - State the purpose of the election as stated in the petition or resolution; and
 - Contain the following ballot language:

For annexation _

Against annexation _

or

For annexation and adoption of comprehensive plan _

Against annexation and adoption of comprehensive plan _

or

For creation of a community municipal corporation _

Against creation of a community municipal corporation _

or

For annexation and creation of community municipal corporation _

Against annexation and creation of community municipal corporation _

- If the creation of a community municipal corporation is included in the resolution or petition, the ballot language in the notice must provide for the casting of ballots for candidates for positions on the community council.
- If the assumption of indebtedness provision is included in the petition, this proposition must be voted upon as a separate item, and the notice of election must indicate the format:

For assumption of indebtedness _

Against assumption of indebtedness _

- **Minimum Vote Required for Approval of Annexation** ([RCW 35.13.090](#), [35.13.095](#)):

- The propositions for or against annexation, or for or against adoption of the comprehensive plan, or for or against creation of a community municipal corporation (or any combination of these, as the case may be) may be approved by a majority of the votes cast on the proposition.
- A proposition for or against the assumption of all or any portion of indebtedness may be approved by at least 60 percent of those voting in the area proposed for annexation, if the number of persons voting is at least 40 percent of the total number of votes cast in the area at the last preceding general election.
- The propositions to annex and to assume indebtedness may be combined on the same ballot. If the measures are combined, the annexation and the assumption of indebtedness will be approved only if at least 60 percent of the voters vote in favor and the number of persons voting is at least 40 percent of the total number of votes cast in the area at the last preceding general election. However, the city council may adopt a resolution accepting the annexation, without the assumption of debt, where the combined ballot proposition is approved by a simple majority of the voters voting.

Duty of County Auditor ([RCW 35.13.090](#))

If any of the propositions are approved by the electors, the county auditor is required after completion of the canvassing of the returns to transmit to the county legislative authority and to the city clerk the following:

- A certificate of the election results, and
- A certified abstract of the vote, showing:
 - The number who voted at the election,
 - The number of votes cast for and against each proposition submitted to the voters,

- A statement of the number of votes cast in the territory at the last preceding general election.

If a proposition for the creation of a community municipal corporation was submitted and approved, the abstract must include the number of votes cast for the candidates for community council positions. (Certificates of election are to be issued to the successful candidates. They are to assume office within 10 days after the election.)

Duty of City or Town upon Receipt of Abstract of Vote ([RCW 35.13.100](#))

The city council must then adopt ordinances providing for annexation and adoption of the comprehensive plan, and/or the creation of a community municipal corporation, as is appropriate. If the voters approved an assumption of debt, the ordinance should also provide for that. If the debt assumption proposition did not receive the necessary vote, then the council must decide whether to enact an annexation ordinance without that assumption of debt, or to decline to annex the territory.

Effective Date of Annexation ([RCW 35.13.110](#))

The annexation is effective on the date fixed in the annexation ordinance. The relevant statute, [RCW 35.13.110](#), does not specify any date by which the annexation must be made effective.



Practice Tip: Note, however, that there are important timing issues as to when an annexation occurs with respect to when the city's property tax levy can be effective in the newly annexed area and with respect to receipt of state-shared revenues, sales tax, and, if applicable, sales tax equalization payments (see [Financial Impacts](#)).

Notice of Annexation

- **Notice to State** (OFM Certification) ([RCW 35.13.260](#)). The city must submit an annexation certificate and additional supporting documents to the state Office of Financial Management (OFM) within 30 days of the effective date of annexation specified in the annexation ordinance. See OFM's webpages on [Certification of Annexations: Procedures](#) and [Annexation and municipal boundary changes](#).

OFM files the approved annexation certificates on a quarterly basis. Filing dates are the last working days of November, February, May, and August. Annexations are not approved and filed until all of OFM's requirements are met. Revenues may be lost as a result of problems in the certification process, because revenue distributions are not backdated.

- **Notice to County, Light and Power and Gas Distribution Businesses, and, Where Applicable, to Fire Protection and Library Districts** ([RCW 84.09.030](#), [35.13.270](#), [35.13.150](#)). *At least 60 days before the effective date of the annexation*, the city is required by [RCW 35.13.270](#) to provide to the county treasurer and assessor and to light and power and gas distribution businesses, by certified mail or electronic means, notice of the annexation that includes a list of annexed parcel numbers and street addresses.

If the city annexes territory within a fire district and/or library district (and the city has not been annexed to such districts), it is required to provide the same notice to such district or districts. The county treasurer is required to remit to the city only those road taxes and, where applicable, fire district and library district property taxes collected 60 days or more after receipt of the notice. Light and power businesses and gas distribution businesses are only required to remit to the city those utility taxes collected 60 days or more after receipt of the notice.

[RCW 35.13.150](#) requires that a certified copy of the annexation ordinance be filed with the county governing body. It is advisable to also file a notice of annexation (including the official boundaries and a map) with other county departments that have requested notice. (In some counties, the county governing body will notify other county departments upon receipt of three copies of an annexation notice.)

Cities in counties that do not have a boundary review board and that annex territory of a fire district or library district must provide notice to such district(s) of the city's "resolution" approving the annexation. (The statute, [RCW 35.13.270](#), uses the term "resolution," but city action approving an annexation is in the form of an ordinance, so the notice should be of the ordinance approving the annexation.) The notice must be by certified mail within seven days of the resolution (i.e., ordinance) approving the annexation, and it must include a description of the annexed area.

- **Notice to Department of Revenue.** Sales tax changes may take effect only on January 1, April 1, or July 1. The term "sales tax changes," for purposes of this legislation, includes changes resulting from annexation ([RCW 82.14.055\(4\)](#)). Local governments must provide notice to the Department of Revenue (DOR) *at least 75 days before* the change takes place. [RCW 82.14.055](#) does not specify what the "notice" to DOR must consist of, but a copy of the annexation ordinance would likely be necessary. DOR suggests e-mail notification followed-up by a mailed paper copy.
- **Notice to City Departments.** Although any annexation will impact some city departments more than others, all should be advised of the annexation using the communication procedure that has proven most effective for the city.

ELECTION METHOD, INITIATED BY RESOLUTION

The annexation of contiguous, unincorporated territory may also be initiated by city council resolution. With the exception of the first few steps, the procedure is identical to that for the election method of annexation initiated by the 20 percent petition.

Contents of Resolution ([RCW 35.13.015](#))

The city council may initiate an election on an annexation proposal by enacting a resolution that:

- Provides that the council has determined that the best interests and general welfare of the city would be served by the annexation;
- Describes the boundaries of the area to be annexed;
- States the number of voters in the area as nearly as possible;
- Petitions for an election on the annexation question among the qualified voters in the area; and
- States that the city will pay the cost of the annexation election.

A formal public hearing by the city council is optional.

Contents of Resolution – Optional Provisions ([RCW 35.13.015](#))

The council must also decide whether any of the following optional provisions will be included in the resolution, to be effective if the annexation is approved by the voters:

- That all property within the area annexed shall, upon annexation, be assessed and taxed at the same rate and on the same basis as the property of the annexing city to pay for all or any portion of the then outstanding indebtedness of the annexing city that was approved by the voters, contracted, or incurred prior to or existing at the date of annexation.
- If the city council has completed and filed a proposed comprehensive plan for the area proposed to be annexed pursuant to [RCW 35.13.177 - 178](#), the resolution may provide that the plan will be simultaneously adopted at the time of annexation.
- A community municipal corporation may also be simultaneously created upon annexation, if the resolution calls for its creation and the election of community councilmembers as provided in [RCW 35.14.010 - .060](#) (see *Community Municipal Corporations*). This proposition may be submitted as part of the annexation proposition, or separately.

Filing of Resolution with County Governing Body and Review Board ([RCW 35.13.015](#))

A certified copy of the resolution is to be filed with the county governing body of the county in which the territory is located. Notice of the proposed annexation must be given to the boundary review board if one has been established in the county. Otherwise, the ad hoc annexation review board is to be convened by the mayor ([RCW 35.13.171](#)).

The county governing body is not required to conduct a public hearing prior to the election ([AGO 1962 No. 90](#)).

Review Board Review

See *Review Board Review* section in [Election Method, Initiated by 20 Percent Petition](#).

Limitation on Consideration of Conflicting Petitions or Resolutions ([RCW 35.13.050](#))

After the filing of an annexation resolution with the county and pending its final disposition, no other annexation petition or resolution or incorporation petition that includes any of the same territory included in the council resolution may be acted upon by any public official or body. However, the resolution may be withdrawn or another resolution may be substituted for it by a majority of the city council.

Effect of Competing City Incorporation Proposal ([RCW 35.02.155](#))

- **Annexation Resolution Adopted Within 90 Days of Filing of Incorporation Petition with County.** In this circumstance, when a city incorporation petition and the annexation resolution include any of the same territory, the annexation will still go to a vote and the city can annex the territory involved, which would then be removed from the incorporation proposal.
- **Annexation Resolution Adopted More than 90 Days after Filing of Incorporation Petition with County.** In this circumstance, again where the two proposals contain some of the same territory, the annexation effort may not proceed to an election and be approved by the voters unless the boundary review board modifies the proposed incorporation to remove the territory that is proposed for annexation, the boundary review board rejects the incorporation and the proposal is for a city of less than 7500 population, or the voters reject the proposed incorporation. In counties where there is no boundary review board, the proposal, if legally sufficient, will go to the voters, who must reject it before the annexation can proceed.

Election on Annexation, Notice of Annexation, Etc.

For information on elections, notice, date of annexation, notice of annexation, etc., see the sections [Election on Annexation – Notice of Annexation](#) in *Election Method, Initiated by 20 Percent Petition*.

THE SIXTY PERCENT PETITION ANNEXATION METHOD

The most frequently used method of annexing territory in first and second class cities and in towns is by petition of the owners of at least 60 percent of the property value in the area, computed according to the assessed valuation of the property in the proposed annexation area for general taxation purposes.

Initiation of the 60 percent Petition Annexation (RCW 35.13.125)

A petition annexation is initiated by written notice to the city council of the intention to commence annexation proceedings. This notice may be signed by either:

- Not less than 10 percent of the residents of the area proposed to be annexed;
- Owners of not less than 10 percent of the value of the property for which annexation is petitioned, according to the assessed valuation for general taxation purposes; or
- The board of directors of a school district (only if school property constitutes all of the property for which annexation is being proposed (RCW 28A.335.110).

Meeting on the Annexation Proposal (RCW 35.13.125)

After being notified of the proposed annexation, the city council is to set a date (within 60 days after the filing of the notice) for a meeting with the initiating parties to determine:

- Whether the city will accept, reject, or geographically modify the proposed annexation;
- Whether it will require the simultaneous adoption of a comprehensive plan, if such a plan has been prepared and filed as provided for in RCW 35.13.177 and 35.13.178; and
- Whether it will require the assumption of all or any portion of existing city indebtedness by the area to be annexed.

If the council requires simultaneous adoption of a comprehensive plan or the assumption of indebtedness, it is to record this action in its meeting minutes.

The decision of the council whether to “accept” the proposed annexation is entirely within the council’s discretion. By accepting the proposed annexation, the council is not committing itself to ultimately annexing the territory proposed when a sufficient petition is presented to it. The decision to accept merely allows the annexation to go forward procedurally. If the council rejects the proposed annexation, the initiating parties have no right of appeal.

Petition Requirements (RCW 35.13.130)

If the city council accepts the initial annexation proposal, the initiating parties may draft and circulate a petition for signatures. The petition must:

- Be in writing and be addressed to the city council
- Describe the property according to government legal subdivisions or legal plats
- Be accompanied by a plat that outlines the boundaries of the property sought to be annexed
- If the city council is requiring the assumption of all or any portion of city or town indebtedness and/or the adoption of a comprehensive plan for the area to be annexed, state those facts, with a quotation from the meeting minutes where the council imposed such requirements

- Be signed by the owners of not less than 60 percent in value, according to the assessed valuation for general taxation, of the property for which annexation is petitioned
- Comply with the rules for petitions in [RCW 35.21.005](#)
- Be filed with the city council

Legal Sufficiency of the Petition ([RCW 35.21.005](#))

Within three working days of the filing of the petition with the city, the petition must be transmitted to the county assessor for a determination of sufficiency ([RCW 35.21.005](#)). The officer whose duty it is to determine petition sufficiency must file with the city officer who received the petition a certificate stating the date on which the determination was begun. This “terminal date” is the cut-off point for adding signatures to or withdrawing them from the petition. *Id.*

Hearing on Petition ([RCW 35.13.140](#))

When a legally sufficient petition is filed with a city council, the council *may* consider it (it is not required to), and:

- Fix a date for a public hearing, and
- Provide notice of the hearing by:
 - Publishing notice in one issue of a newspaper of general circulation in the city, and
 - Posting notice in three public places within the territory proposed for annexation. The notice must specify the time and place of hearing, and it must invite interested persons to appear and voice approval or disapproval of the annexation.

The petition signers are responsible for the expenses of notice publication and posting ([RCW 35.13.140](#)). As a practical matter (particularly where there are a lot of signers), the initiating parties would presumably pay for this notice.

Limitation on Competing Annexation Proposals ([RCW 35.13.176](#))

After an annexation petition is filed with the city council, no territory included in the petition may be annexed by another city or be incorporated into a new city unless the city council or the electorate or a boundary review board, as the case may be, rejects the annexation or the boundary review board modifies the annexation proposal to remove the territory.

Effect of Competing City Incorporation Proposal ([RCW 35.02.155](#))

- **Annexation Petition Filed Within 90 Days of Filing of Incorporation Petition with County.** In this circumstance, when a city incorporation petition and an annexation petition include any of the same territory, the city may still proceed to annex the territory involved, which would then be removed from the incorporation proposal.
- **Annexation Petition Filed More than 90 Days after Filing of Incorporation Petition with County.** In this circumstance, again where the two proposals contain some of the same territory, the annexation effort may not proceed and may not be approved unless the boundary review board modifies the proposed incorporation to remove the territory that is proposed for annexation, the boundary review board rejects the incorporation and the proposal is for a city of less than 7500 population, or the voters reject the proposed incorporation. In counties where there is no boundary review board, the incorporation proposal, if legally sufficient, will go to the voters, who must reject it before the annexation can proceed.

Decision (RCW 35.13.150)

- **Cities in Counties without Boundary Review Boards.** Following the hearing (though not necessarily immediately), the city council decides whether to approve the annexation. If it decides to approve, it must enact an ordinance to annex the territory (RCW 35.13.150). It may annex all or any portion of the area proposed for annexation, but may not include any property not described in the annexation petition. *Id.*
- **Cities in Counties Having Boundary Review Boards.** Because a city in a county with a boundary review board may not annex territory without prior review board approval (unless the board determines, for certain proposals, that review is not necessary, or the board's jurisdiction is not invoked), an annexation ordinance passed following a hearing but before board review cannot yet be effective. Consequently, cities in counties requiring action by a boundary review board, when they have not previously received review board approval, often first pass a motion or resolution of intent to annex. If the review board approves the annexation, the formal ordinance is adopted.

Review

- **Boundary Review Board (RCW 36.93.100).** If a boundary review board has been established within the county, the annexation initiators must file a notice of intention with the board within 180 days of when the annexation is proposed.

The board may assume jurisdiction over the annexation if, within 45 days of filing the notice of intention, a request for review is made by:

- The city to which the annexation is proposed, the county within which the annexation is proposed, or any other affected governmental unit; or
- Petition of registered voters or property owners.

If jurisdiction is not invoked within 45 days, the proposed annexation is deemed approved.

The board must act within 120 days of the review request, unless the board and the annexation initiators agree to an extension. If no decision is made within 120 days and no extension is granted, the proposal is deemed approved.

- **Ad Hoc Annexation Review Board.** Whether review of a petition method annexation is required by an ad hoc annexation review board in counties which do not have a boundary review board is problematical. The state supreme court held in *State ex rel Thigpen v. Kent*, 64 Wn.2d 823 (1964), that approval by an ad hoc annexation review board is not a condition precedent to a city council's approval of a 60 percent petition annexation. In light of this case, the legislature in 1973 attempted to remove altogether the requirement of convening the ad hoc annexation review board for the 60 percent petition annexation. Unfortunately, due to legislative oversight, reference to the 60 percent petition annexation was not removed from RCW 35.13.171, relating to the ad hoc annexation review board. It was, however, removed from the companion statutes, namely, RCW 35.13.172 (as amended by Ch. 164, Sec. 15, Laws of 1973, 1st Ex. Sess., but not as amended by Ch. 195, Sec. 14, Laws of 1973, 1st Ex. Sess.) and RCW 35.13.173. (RCW 35.13.171 was amended in 1985 (Sec. 2, Ch. 6, Laws of 1985); the amendment, however, was only technical in nature, changing the name of a renamed state agency). Some city attorneys advise convening this board to preclude the possibility of legal challenge on this basis; others advise against convening it, taking the position that a city could successfully withstand a challenge to an annexation based on the failure to convene this board. In any event, under *Thigpen*, cited above, any decision of the ad hoc annexation review board would be only advisory to the city legislative body.

Effective Date of Annexation ([RCW 35.13.160](#))

The annexation, together with any provisions for the assumption of indebtedness or adoption of a comprehensive plan, takes effect on the date set in the annexation ordinance. The relevant statute, [RCW 35.13.160](#), does not specify any date by which the annexation must be made effective.

Notice of Annexation

See [Notice of Annexation](#) in *Election Method, Initiated by 20 Percent Petition*.

ALTERNATIVE PETITION ANNEXATION METHOD

In response to the state supreme court declaring the 60 percent petition method unconstitutional, the 2003 legislature enacted a new petition method designed to address what the court determined were constitutional defects in the old petition method. Annexation petitions under this new method are to be signed both by property owners and by voters. Subsequently, the state supreme court reversed its earlier decision and determined the 60 percent petition method to be constitutional. So, cities now have a second, alternative petition method for annexing territory.

Initiation/Notice of Intention (RCW 35.13.410)

An annexation under this method is initiated by written notice to the city council of an “intention to commence annexation proceedings” signed by:

- 10 percent or more of the residents of the area to be annexed, or
- Owners of not less than 10 percent of the acreage of this area.

An exception is recognized for school district property, which, under [RCW 28A.335.110](#), can be annexed only if it constitutes the entire area proposed for annexation. Consequently, annexation of school district property can be initiated only by a school district.

Meeting with Initiators/Initial Decision by City Council (RCW 35.13.410)

The city council must set a date for a meeting with the initiating parties, which may occur no later than 60 days after the filing of notice of intention, to determine whether the council will:

- Accept the annexation as proposed;
- Geographically modify the proposed annexation (and accept the proposed annexation as modified); or
- Reject the annexation. The decision of the council whether to “accept” the proposed annexation is entirely within the council’s discretion. By accepting a proposed annexation, the council is not committing itself to ultimately annexing the territory proposed when a sufficient petition is presented to it. The decision to accept merely allows the annexation to go forward procedurally.

If the council rejects the proposed annexation, the initiating parties have no right of appeal.

If the council accepts the annexation, it must also decide:

- Whether it will require the simultaneous adoption of a comprehensive plan, and
- Whether it will require the assumption of all or any portion of existing city indebtedness by the area to be annexed. If the council decides to require either or both of the above, that decision must be reflected in the meeting minutes.

Petition Requirements (RCW 35.13.420)

If the city council accepts the initial annexation proposal, the initiating parties may draft and circulate a petition for signatures. The petition for annexation must:

- Be in writing and be addressed to the city council;
- Contain a legal description of the property;
- Be accompanied by a drawing that outlines the boundaries of the area proposed for annexation;

- If the city council is requiring the assumption of all or any portion of city or town indebtedness and/or the adoption of a comprehensive plan or proposed zoning regulation for the area to be annexed, state those facts, along with a quotation from the meeting minutes where the council imposed such requirements;
- Be signed by:
 - Owners of a majority of the acreage of the area proposed for annexation; and
 - A majority of the registered voters residing in the area proposed for annexation; but, if there are no residents in the area proposed for annexation or no registered voters, by the owners of a majority of the acreage of the area. (For school district property, the petition is to be signed by the district board of directors.)
- Comply with the rules for petitions in [RCW 35.21.005](#); and
- Be filed with the city council.

Legal Sufficiency of the Petition, Hearing on Petition, etc.

The rest of the procedures for this alternative petition method are identical to those for the 60 percent petition method (see sections [Hearing on Petition - Decision](#) in *The Sixty Percent Petition Annexation Method*). However, there are different statutory citations for: notice of hearing ([RCW 35.13.430](#)); ordinance providing for annexation ([RCW 35.13.440](#)); and effective date of annexation ([RCW 35.13.450](#)).

ANNEXATION FOR MUNICIPAL PURPOSES

Second class cities and towns are authorized to annex territory outside the city or town limits for municipal purposes, regardless of whether the territory is contiguous to the annexing city or town. (First class cities probably may also utilize this annexation method under the omnibus grant of powers to first class cities by [RCW 35.22.570](#).) A condition of this method of annexation is that either the property to be annexed must be owned by the city or town or all of the owners of the property must give their written consent to the annexation. The annexation requires enactment of an ordinance by majority vote of the city council.

The authorizing statutes indicate that this method is appropriate for annexing city or town parks, cemeteries, and for other municipal purposes. Proposed annexations under this method should be examined to make certain the territory will be used for legitimate municipal purposes.

Annexations of areas owned by a city or town for municipal purposes are exempt from boundary review board review *if* they are contiguous to the city or town ([RCW 36.93.090\(1\)](#)). Review by the ad hoc annexation review board is not necessary in counties without a boundary review board. Upon passage of an annexation ordinance under this method, notice of annexation must be given ([RCW 35.13.260](#)). For information on notice, see [Notice of Annexation in Election Method, Initiated by 20 Percent Petition](#).

ANNEXATION OF FEDERALLY-OWNED AREAS

First Class Cities ([RCW 35.13.185](#))

A first class city may annex any contiguous federally-owned area which the federal government has given, granted, or leased to the city or over which the federal government has ceded jurisdiction, giving the city the right to occupy or control it. The city must by ordinance “accept” the gift, grant, lease, or cessation of jurisdiction.

Second Class Cities and Towns ([RCW 35.13.190](#))

A second class city or a town may annex by ordinance any contiguous federally-owned area by accepting a gift, grant, or lease from the federal government of the right to occupy, control, improve, or sublet it for commercial, manufacturing, or industrial purposes. The area to be annexed may not, however, include any area more than four miles from the existing city or town boundary. (MRSC does not know how an area can be both contiguous and up to four miles from the city limits. Because the “four miles” language is specific, the term “contiguous” here should be ignored.)

- **The Annexation Ordinance** ([RCW 35.13.200](#)). When annexing pursuant to gift, grant, or lease from the federal government, a city or town may in its ordinance:
 - Include tide and shore lands that may be necessary or convenient for the use of the gift, grant, or lease;
 - Accept the terms and conditions attached to the gift, grant, or lease; and/or
 - Provide that the annexed territory be a separate ward of the city or town, or part or parts of adjacent wards.
- **Authority over Annexed Territory** ([RCW 35.13.210](#)). The city or town may:
 - Survey, subdivide, and plat the property into lots, blocks, or tracts and lay out, reserve for public use, and improve streets, roads, alleys, slips, and other public places;
 - Grant or sublet any lot, block, or tract for commercial, manufacturing, or industrial purposes and reserve, receive, and collect rents; and
 - Use rents received from the property to make and maintain public improvements in the area and transfer any surplus remaining at the end of any fiscal year to the city or town current expense fund.

Review by Review Board

When a boundary review board has been established in the county, a notice of intent to annex must be filed with it (see procedures in [The Statutory Boundary Review Board](#)). Review by the ad hoc annexation review board is not necessary in counties without a boundary review board.

Notice of Annexation

See [Notice of Annexation](#) in *Election Method, Initiated by 20 Percent Petition*.

ANNEXATION OF UNINCORPORATED ISLANDS

The annexation statutes provide for an abbreviated procedure to annex unincorporated islands or pockets of property within a first or second class city or a town that was planning under the Growth Management Act, chapter 36.70A, as of June 30, 1994. Unincorporated territory containing residential property owners within the same county and urban growth area as the city or town may be annexed under this method:

- When the territory contains less than 100 acres having at least 80 percent of its boundaries contiguous to a city, or
- When territory of any size and having at least 80 percent of its boundaries is contiguous to the city, if the area existed before June 30, 1994.

This annexation method is initiated by city council resolution. However, annexation by this method is potentially subject to a referendum election within the unincorporated territory.

Contents of Resolution [\(RCW 35.13.182\)](#)

A resolution for annexation of an unincorporated island must:

- Describe the boundaries of the area to be annexed;
- State the number of voters residing in the area as nearly as possible; and
- Set a date for a public hearing on the resolution.

Notice of Hearing [\(RCW 35.13.182\)](#)

Notice of the hearing on the annexation resolution is to be given by publication of the resolution at least once a week for two weeks prior to the date of the hearing, in one or more newspapers of general circulation within the city and in one or more newspapers of general circulation within the area to be annexed. (However, it is likely that one newspaper would be generally circulated both within the city and within the area proposed for annexation.)

Hearing [\(RCW 35.13.1822\)](#)

Residents and property owners of the area described in the resolution are to be afforded an opportunity to be heard.

Adoption of Annexation Ordinance [\(RCW 35.13.1822\)](#)

After the hearing, the city council may by ordinance annex the territory described in the resolution, although it may be necessary to first obtain review board approval, as discussed below. The ordinance may also provide for the adoption of a proposed zoning regulation or for the assumption of indebtedness by the area to be annexed. The effective date of the annexation ordinance may not be less than 45 days after passage, to allow for the referendum period discussed below.

Notice of Proposed Annexation [\(RCW 35.13.1822\)](#)

Notice of the proposed effective date of annexation, including a description of the property to be annexed, is to be published at least once a week for two weeks after the passage of the ordinance in one or more newspapers of general circulation within the city and within the area to be annexed. If the annexation ordinance provides for adoption of a proposed zoning regulation or for the assumption of indebtedness, the notice must include a statement of these requirements.

Review by Review Board

- **Boundary Review Board.** Notice of intent to annex must also be filed with the boundary review board, if one has been established in the county. Since procedures can vary among counties, it is advisable to contact the appropriate review board for specific procedures (see [The Statutory Boundary Review Board](#)). Boundary review board clearance is necessary before the annexation may be effective.
- **Ad Hoc Annexation Review Board (in counties without a boundary review board).** Review by an ad hoc annexation review board is not necessary.

Referendum ([RCW 35.13.1821](#))

The annexation ordinance is subject to potential referendum for 45 days after passage. To initiate a referendum on the annexation, a referendum petition must be signed by qualified electors in number equal to not less than ten percent of the votes cast in the last general state election in the area to be annexed. If a timely and sufficient referendum petition is filed with the city council, the question of annexation is to be submitted to the voters.

Election on Referendum ([RCW 35.13.1821](#), [35.13.1822](#), [35.13.080](#))

- **Date of Election ([RCW 35.13.1821](#)).** The date is to be at the next general election, if one is to be held within 90 days, or at a special election. For special election dates, see [County Governing Body – Hearing on Petition](#) section in *Election Method, Initiated by 20 Percent Petition*.
- **Notice of Election ([RCW 35.13.1821](#), [35.13.080](#)):**
 - Notice must be posted for at least two weeks prior to the election date in four public places within the area proposed to be annexed, and
 - Notice must be published in compliance with the requirements in [RCW 29A.52.355](#).

The notice of election must:

- Describe the boundaries of the area proposed to be annexed;
- Describe the boundaries of the proposed service area if the simultaneous creation of a community municipal corporation is provided for;
- State the purpose of the election; and
- Contain the following ballot language:

For annexation _

Against annexation ___

or

For annexation and adoption of proposed zoning regulation _

Against annexation and adoption of proposed zoning regulation _

If the assumption of indebtedness provision is included in the petition, this proposition must be voted upon as a separate item, and the notice of election must indicate the format:

For assumption of indebtedness _

Against assumption of indebtedness _

Approval of Annexation ([RCW 35.13.1821](#))

If approval is received from the boundary review board (if any), and if no sufficient referendum petition is filed within 45 days from of passage of the annexation ordinance (excluding the date of passage), the annexation will be effective upon the date fixed in the ordinance. If a sufficient petition is filed and an election held, the annexation will be decided by majority vote.

Notice of Annexation

See [Notice of Annexation](#) in *Election Method, Initiated by 20 Percent Petition*.

ALTERNATIVE UNINCORPORATED ISLAND-INTERLOCAL METHOD OF ANNEXATION

The 2003 legislature created an alternative method of annexing islands of unincorporated territory through the use of interlocal agreements. However, this “island-interlocal” method of annexation is only available to cities and towns located in counties that are subject to the “buildable lands” review and evaluation program (RCW 36.70A.215) under the Growth Management Act (GMA) (RCW 35.13.470(1)). These counties are Clark, King, Kitsap, Pierce, Snohomish, and Thurston.

Unlike the other method of annexing unincorporated “islands” of territory, which is available to all cities and requires the proposed annexation area to have at least 80 percent of its boundaries contiguous to a single city (see RCW 35.13.182), the proposed annexation area under the “island-interlocal” method need have only 60 percent of its boundaries contiguous to a city or to more than one city. As with all annexations in counties subject to the GMA, the proposed annexation area must be within an urban growth area (UGA) (RCW 35.13.470(1)).

Initiation by Resolution/Negotiation (RCW 35.13.470(1), 35.13.480(1)(c))

The process is begun by the legislative body of a qualifying city or county (see above) adopting a resolution “commencing negotiations” for an interlocal agreement with the county or a city, as the case may be, for annexation of territory described in the agreement that is within the city’s UGA and that has at least 60 percent of its boundaries contiguous to the annexing city or the annexing city and one or more other cities.

After a resolution is adopted, the county and city are to negotiate and try to reach an agreement regarding the annexation. RCW 35.13.480(1)(c) establishes a 180-day negotiation period, which begins with the date of the passage of the county resolution. The legislative body for either the county or city may, however, pass a resolution extending the negotiation period for one or more six-month periods if a public hearing is held and findings of fact are made prior to each extension. If the 180-day negotiation period expires, the county may initiate an annexation process with another city contiguous to the unincorporated island, as described in *Alternate Procedure if County and City Do Not Reach Agreement* section below.

Agreement/Hearing (RCW 35.13.470(3))

Before executing the agreement, which must describe the boundaries of the territory to be annexed, the legislative bodies of the county and city must each hold a public hearing, which may be a joint hearing.

Alternate Procedure if County and City Do Not Reach Agreement (RCW 35.13.480)

The county may initiate the annexation process with another city, or more than one city, that has boundaries contiguous to the unincorporated island if:

- The county initiated the annexation process by resolution, as above; and
- The affected city rejected the proposed annexation or declined to enter into an agreement; or
- 180 days have passed since the county adopted the resolution and no agreement has been reached and neither the county or the city have, after a public hearing, passed a resolution extending the negotiation period.

The process then goes on exactly as in the original process above, although in this case it is only the county that, by resolution, can initiate the process.

Under this alternate process, a city may annex territory that is within another city’s urban growth area or within an “urban service area” or “potential annexation area” (authorized by [RCW 36.70A.110](#)) designated for another city. Some counties have previously designated such areas within urban growth areas that border more than one city. If the territory proposed for annexation under this alternate process has been designated as part of an “urban service area” or “potential annexation area” for a specific city (i.e., not the annexing city under this alternate process) or if it lies within another city’s urban growth area, or if the urban growth area territory proposed for annexation has been designated in a written agreement between the county and a specific city for annexation to that city, the city that the county negotiates with under this alternate process may still annex that territory as long as that designation receives “full consideration” before the process is initiated ([RCW 35.13.470\(2\)](#)). What exactly may be necessary to satisfy this “full consideration” requirement remains to be seen.

Also, under this alternate process, a county may reach agreement with more than one city to annex the same unincorporated island, thereby throwing to the voters in that territory the choice of which city, if any, to annex to. The ballot for this election is to provide voters with the choice of whether or not to annex to a city and, for those voters wanting to annex, the choice of which city to annex to. If a majority of voters choose annexation, the area will be annexed to the city receiving the most votes among those voting in favor of annexation. The rules governing this election are otherwise those for an annexation by the election method (see [Election on Annexation](#) section in *Election Method, Initiated by 20 Percent Petition*). The county bears the cost of this election.

Public Notice of Agreement/Hearing ([RCW 35.13.470\(3\)](#))

The county and city must, either separately or jointly, publish the text of the agreement at least once a week for two weeks before the date of the hearing(s) in one or more newspapers of general circulation in the area proposed for annexation. Presumably, these publications should also provide notice of the public hearing(s).

Ordinance Providing for Annexation/Effective Date ([RCW 35.13.470\(4\)](#))

Following the public hearing(s) and adoption of the agreement between the county and city legislative bodies providing for the annexation of the unincorporated island, the city council adopts an ordinance annexing the territory as described in the agreement.

The ordinance may provide:

- That the property owners in the annexed area will assume their share of the city’s outstanding indebtedness, and/or
- That a specific proposed zoning regulation is adopted for the area.

The ordinance must set the date that the annexation is effective, but that date must be 45 days or more following the date of ordinance adoption to accommodate a referendum procedure. The annexation will become effective upon that date, unless a sufficient referendum petition is filed under the procedure described below.

Notice of Annexation ([RCW 35.13.470\(4\)](#))

The city council must publish notice of the effective date of the annexation at least once a week for two weeks after passage of the ordinance in one or more newspapers of general circulation in the area to be annexed. If the annexation ordinance provides for assumption of indebtedness or adoption of a proposed zoning regulation, the notice shall include a statement of the requirements.

For information on the notice that should be given to the county, to the state, and to other entities once an annexation has been approved, see [Notice of Annexation](#) section in *Election Method, Initiated by 20 Percent Petition*.

Boundary Review Board Review

A notice of intent to annex must be filed with the boundary review board, if one has been established in the county and has not been disbanded pursuant to [RCW 36.93.230](#). See [The Statutory Boundary Review Board](#).

Referendum Procedure (RCW 35.21.480(5))

The annexation ordinance is subject to a referendum election if, within 45 days of adoption of the ordinance, a sufficient referendum petition is filed with the city council. A referendum petition is sufficient if it is signed by registered voters representing not less than 15 percent of the number of votes cast at the last state general election in the area to be annexed. If a sufficient petition is filed, an election on the annexation is to be held at a general election if it is within 90 days of the filing of the petition or at a special election that is 45 to 90 days after filing of the petition. The election is held only within the area subject to annexation and is decided by majority vote.

Notice of Annexation

For information on the notice that should be given to the county, to the state, and to other entities regarding an annexation, see [Notice of Annexation](#) section in *Election Method, Initiated by 20 Percent Petition*.

INTERLOCAL AGREEMENT ANNEXATION OF AREA SERVED BY FIRE DISTRICT(S)

This method of annexation may be employed where a city is proposing to annex territory within one or more fire protection districts ([RCW 35.13.238](#)).

Notice to Fire District and to County

The city council may initiate an annexation by this method by sending notice to the fire protection district representative (or representatives if more than one fire district is included within the proposed annexation area) and county representative stating the city's interest in entering into an interlocal agreement negotiation process.

Response to Notice

- The county and district(s) have 45 days to respond in either the affirmative or negative.
- A negative response must state the reasons the party does not wish to participate in an interlocal agreement negotiation.
- A failure to respond within the 45-day period is deemed an affirmative response and the interlocal agreement negotiation process can proceed.



The interlocal agreement process may not proceed if any negative responses are received within the 45-day period.

Interlocal Agreement

The agreement must:

- Describe the boundaries of the territory proposed for annexation and must be consistent with the boundaries identified in an ordinance describing the boundaries of the territory proposed for annexation and setting a date for a public hearing on the ordinance.



Practice Tip: Note that an ordinance is not required for proposing an annexation under any other method or for setting the date for a public hearing on an annexation proposal by another method or in other contexts for setting a public hearing date. However, since the Legislature, for whatever reason, chose to use the term “ordinance,” an ordinance should be used here.

- Include the following:
 - A statement of the goals of the agreement. Those goals must include, but are not limited to:
 - The transfer of revenues and assets between the fire district(s) and the city;
 - A consideration and discussion of the impact to the level of service of annexation on the unincorporated area, and an agreement that the impact on the ability of fire protection and emergency medical services within the incorporated area must not be negatively impacted at least through the budget cycle in which the annexation occurs;

- A discussion with the fire district(s) regarding the division of assets and its impact to citizens inside and outside the newly-annexed area;
 - Community involvement, including an agreed upon schedule of public meetings in the area proposed for annexation;
 - Revenue sharing, if any;
 - Debt distribution;
 - Capital facilities obligations of the parties;
 - An overall schedule or plan on the timing of any annexations covered under the agreement; and
 - A description of which of the city’s development regulations will apply in the area.
- The subject areas and policies and procedures the parties agree to undertake in annexations. These may include, but are not limited to:
 - Roads and traffic impact mitigation;
 - Surface and storm water management;
 - Coordination and timing of comprehensive plan and development regulation updates;
 - Outstanding bonds and special or improvement district assessments;
 - Distribution of debt and revenue sharing for annexation proposals, code enforcement, and inspection services;
 - Financial and administrative services; and
 - Consultation with other service providers, including water-sewer districts, if applicable.
 - A term of at least five years, which may be extended by agreement of all the parties.

Notice to Boundary Review Board

If the boundaries of the territory proposed for annexation are agreed to by all parties, a notice of intention must be filed with the boundary review board, if one exists in the county. If the fire district, county, and city reach agreement on the enumerated goals, the jurisdiction of the board may not be invoked. If the city and county, but not the fire district, reach agreement on the goals, the annexation can proceed as discussed below, but the jurisdiction of the boundary review board review can now be invoked.

Ordinance/Referendum

If the fire protection district, city, and county reach agreement on the enumerated goals, or if only the city and the county reach such agreement, the annexation can proceed. The city council approves the annexation by ordinance, but the ordinance is subject to referendum for 45 days after its passage, as follows:

- The petition must be signed by qualified electors representing not less than 10 percent of the number of votes cast in the last general state election in the area to be annexed. (An “elector” is not the same as a registered voter, but rather is a person who is qualified to be a voter – 18 years of age or older, a U.S. citizen, and a resident of the jurisdiction for at least 30 days.)
- If a timely and sufficient petition is filed, the question of annexation must be submitted to the voters of the area in a general election if one is to be held within 90 days or at a special election under [RCW 29A.04.330](#).
- Notice of the election must be given as provided in [RCW 35.13.080](#).

- The annexation is approved unless a majority of those voting on the proposition are in opposition to annexation.
- If no referendum petition is filed with the 45-day period, the area becomes annexed on the effective date stated in the annexation ordinance.

However, if the fire protection district, city, and county all reach agreement on the enumerated goals, and the annexation was initiated by the city sending notice to the fire protection district and county representatives prior to July 28, 2013, the annexation is not subject to referendum.

Notice of Annexation

For information on the notice that should be given once an annexation has been approved, see [Notice of Annexation](#) section in *Election Method, Initiated by 20 Percent Petition*.

CITY BOUNDARY LINE ADJUSTMENTS

[RCW 35.13.300 - 340](#) establishes a process for adjusting existing or proposed city boundary lines to avoid a situation where a common boundary line is or would be located within a right-of-way of a public street, road, or highway. The process also applies to the situation where two cities are separated or would be separated only by the right-of-way of a public street, road, or highway, other than where a boundary line runs from one edge to the other edge of the right-of-way ([RCW 35.13.300](#)). The process is available to all cities and towns, including code cities. *Id.* (Where the boundary line within a right-of-way is common between a city and a county, there is no procedure, except for one available to code cities ([RCW 35A.21.210](#)), to adjust the boundary line.) Boundary adjustments can also be made where a portion of a parcel of land is located partially within and partially without city boundaries ([RCW 35.13.340](#)).

For information on the notice that should be given to the county and to the state regarding an annexation/ boundary line adjustment, see [Notice of Annexation](#) section in *Election Method, Initiated by 20 Percent Petition*.

Adjustments between Two Cities That Share Common Boundary Within Right-of-Way

The process is initiated by the councils of the two cities entering into an agreement to alter their boundaries to create a new common boundary on either edge of the right-of-way. The agreement may only include those adjustments necessary to eliminate the right-of-way boundary line problem. This process is not subject to review by a boundary review board ([RCW 35.13.310](#)).

If the boundary line adjustment is necessitated by a proposed annexation, the adjustment is similarly made by agreement between the two cities. The agreement is not effective unless the annexation is enacted. If an agreement is not reached, the annexation still proceeds. However, the boundaries are to be adjusted by agreement between the cities within 180 days of the annexation, or the county legislative body must make the adjustment within 60 days after the 180-day period ends. This adjustment is not subject to boundary review board review ([RCW 35.13.320](#)).

If a boundary adjustment is necessitated by the incorporation of a new city, the adjustment is to be made by agreement between the boundary review board that is reviewing the proposed incorporation and the existing city whose boundary would be adjusted. The incorporation process would proceed even if an agreement is not initially reached, although the two cities must reach agreement within 180 days of the official date of incorporation. If no agreement is reached within 180 days, the county legislative authority adjusts the boundary within 60 days. A boundary line adjustment is not subject to boundary review board review ([RCW 35.13.330](#)).

Adjustments Involving Parcels of Property Located Partially Within and Partially Without a City's Boundaries ([RCW 35.13.340](#))

- Parcel Located Partially Within a City and Partially Within the Unincorporated County.** Where the common boundary between a city and a county splits a parcel of property, that boundary may be adjusted to include the parcel either wholly within the city or the county. The adjustment is initiated by a petition signed by the owner of the property split by the boundary line. A council resolution is then necessary to approve the adjustment. The adjustment is not subject to boundary review board review if it is approved by a resolution of the county legislative authority or in writing by a county official or employee designated by county ordinance to make such approvals.

- **Parcel Located Partially Within One City and Partially Within Adjacent City.** An adjustment may be made so that the entire parcel is located within either of the cities. The process is begun by petition of the property owner, then approved by both cities involved. That approval may be by council resolution or by the written approval of an officer or employee designated by ordinance as having authority to make such approvals. The adjustment is not subject to boundary review board review.

If the parcel involved includes a public right-of-way, the boundary adjustment must be made in a manner to either include all or none of that right-of-way within the boundaries of the city.

Methods of Annexation in Code Cities

Chapter 35A.14 RCW sets out the methods of annexation for code cities.

Note that in counties subject to the Growth Management Act, annexation may only occur with an urban growth area (RCW 35A.14.005).

The various methods by which code cities may annex territory are the following:

- [Election Method, Initiated by 10 Percent Petition](#)
- [Election Method, Initiated by Resolution](#)
- [The Sixty Percent Petition Annexation Method](#)
- [Alternative Petition Annexation Method](#)
- [Annexation for Municipal Purposes](#)
- [Annexation of Federally Owned Areas](#)
- [Annexation of Unincorporated Islands](#)
- [Alternative Unincorporated Island-Interlocal Method of Annexation](#)
- [Interlocal Agreement Method](#)
- [Interlocal Agreement Annexation of Area Served by Fire District\(s\)](#)
- [City Boundary Line Adjustments](#)

ELECTION METHOD, INITIATED BY 10 PERCENT PETITION

The annexation of contiguous, unincorporated territory may be initiated by a petition signed by voters living in the area to be annexed.



If a county road separates a city from territory it proposes to annex, the road must also be annexed or the territory will not be contiguous. Noncontiguous property cannot be legally annexed, except when it is annexed for municipal purposes.

Contents of Petition ([RCW 35A.14.020](#))

The petition must:

- Comply with the technical rules for petitions in [RCW 35A.01.040](#)
- Call for an election to vote upon the annexation
- Describe the boundaries of the area proposed to be annexed
- State the number of voters residing in that area as nearly as possible
- State any provisions relating to the assumption of debt by the owners of property of the area proposed to be annexed and/or the simultaneous adoption of a proposed zoning regulation for the area to be annexed.

Contents of Petition – Optional ([RCW 35A.14.025](#))

The petition may also provide for the simultaneous creation of a community municipal corporation and for the election of community council members pursuant to [RCW 35.14.010 - 060](#), or for the simultaneous inclusion of the annexed area into a named existing community municipal corporation. If the petition provides for the creation of a new community municipal corporation, it must also describe the boundaries of the proposed service area, state the number of voters residing in that area as nearly as possible, and ask for the election of community council members by the qualified voters residing in the service area.

Signing of the Petition ([RCW 35A.14.025](#))

The petition must be signed by qualified voters resident in the area proposed for annexation equal to 10 percent of the votes cast at the last state general election in that area. ([RCW 35A.14.025](#) actually uses the term “elector,” rather than “voter.” A qualified elector, like a voter, is a person 18 years of age or over, a citizen of the United States, and a resident for at least 30 days. Washington Constitution, [Art. VI, § 1](#). A qualified elector need not actually have registered to vote ([AGLO 1974 No. 55](#)). However, for practical reasons (such as for certifying the petition), “elector” in this statute should be treated as a “voter.”

Approval by City Council

- **Filing of Petition and Determination of Sufficiency** ([RCW 35A.01.040](#), [35A.14.020](#)). After filing of the petition with the appropriate city official, it must be transmitted within three working days to the county auditor for a determination of sufficiency ([RCW 35A.01.040](#)). If there are sufficient valid signatures, the county auditor certifies the sufficiency of the petition to the city council.
- **Council Action** ([RCW 35A.14.020](#)). The council must pass a resolution within 60 days notifying the petitioners of its approval or rejection either by mail or by publishing a notice once a week for at least two

weeks in one or more newspapers of general circulation in the city and in one or more newspapers of general circulation within the area proposed to be annexed. Council approval is a condition precedent to further proceedings on the petition. A formal public hearing is optional.

- **Additional Conditions to Annexation** ([RCW 35A.14.020](#)). The city council, in approving the annexation, may also require that any or all of these provisions be submitted to the voters:
 - Whether property in the area proposed for annexation will be assessed and taxed at the same rate and on the same basis as is property in the annexing city and will be required to assume all or any portion of existing city indebtedness.
 - Whether the city will require the simultaneous adoption of a proposed zoning regulation, if one has been approved and filed as provided in [RCW 35A.14.330](#) and [.340](#).

These questions, relating to the assumption of indebtedness and the adoption of zoning, may be submitted to the voters either separately or as a single proposition.

Petition Filed with County Legislative Authority and Applicable Review Board ([RCW 35A.14.030](#), [35A.14.220](#))

After city council approval, the petition is to be filed with the county legislative authority, along with a statement of the provisions, if any, on assumption of debt and/or the simultaneous adoption of a proposed zoning regulation. A copy of the petition and statement is also to be filed with the boundary review board, if one has been established, or otherwise with the county annexation review board for code cities, unless the annexation is exempt from review. In counties without a boundary review board, an annexation of less than 50 acres or less than \$2 million in assessed valuation is not subject to review ([RCW 35A.14.220](#)). (An area of less than 10 acres and less than \$2 million in assessed valuation need not be reviewed by the boundary review board if the chair of the board states in writing that review is not necessary ([RCW 36.93.110](#)).

Cities in counties that have a boundary review board and that propose to annex territory of a fire district and/or library district must provide notice to such district(s) of the proposed annexation simultaneously when notice of the proposed annexation is provided to the boundary review board ([RCW 35A.14.801](#)).

Limitations on Consideration of Conflicting Petitions and Resolutions

After the city council has adopted a resolution proposing the annexation of territory, no territory included in the proposed annexation may be annexed by another city unless: the boundary review board or annexation review board modifies the annexation proposal and removes the territory; the boundary review board or annexation review board rejects the annexation; or the city council or the voters, as the case may be, reject the proposed annexation ([RCW 35A.14.231](#)).

If a city incorporation has been proposed by the filing of a petition with the county auditor under [RCW 35.02.020](#), an existing city may still annex territory included within the proposed incorporation if, within 90 days of that filing, a resolution proposing the annexation of that territory is adopted. Territory that is ultimately annexed to a city will be withdrawn from the incorporation proposal ([RCW 35.02.155](#)).

If an annexation is proposed by resolution more than 90 days after the filing of an incorporation petition that includes territory proposed for annexation, the annexation must “be held in abeyance” and may not occur unless: (1) the boundary review board modifies the proposed incorporation to remove the territory proposed

for annexation; (2) the boundary review board rejects the proposed incorporation and the proposed city has a population of less than 7,500; or (3) the voters reject the proposed incorporation ([RCW 35.02.155](#)).

Decision of Review Board ([RCW 35A.14.050](#), [36.93.150](#))

The review board, whether a boundary review board or county annexation review board, has the following options with respect to an annexation proposal:

- Approve the proposal as submitted;
- Modify the boundaries of the proposal and approve as modified (there are different limitations on boundary modification, depending upon the review board); or
- Disapprove the proposal.

If the review board disapproves the proposed annexation, no further action may be taken on the proposal and no other proposal for annexation of the same or substantially the same territory (as determined by the board) may be initiated or considered for 12 months.

Decision Filed with County Legislative Authority ([RCW 35A.14.050](#))

Upon review board approval (with or without modifications), the city council must indicate to the county auditor its preference for a special election date for submitting the proposal to the voters of the territory proposed to be annexed. The city council must indicate that preference at its next regular meeting, if that meeting is to be held within 30 days of its receipt of the review board decision, or at a special meeting to be held within that 30-day period. The county legislative authority must set the election date on the date indicated by the city.

Election on Annexation

- **Date of Election** ([RCW 35A.14.050](#), [29A.04.330](#)). The special election on the proposed annexation must occur on one of the dates provided under [RCW 29A.04.330](#) that is 60 or more days after the council's preference is indicated to the county auditor. Special election dates available under [RCW 29A.04.330](#) are:
 - The second Tuesday in February;
 - The fourth Tuesday in April;
 - The day of the primary election; or
 - The first Tuesday after the first Monday in November.
- **Conduct of Election** ([RCW 35A.29.151](#)). The election must comply with general election law ([Title 29A RCW](#)).
- **Voters' Pamphlet** ([RCW 29A.32.210 - 280](#)). A code city may, at least 90 days before any primary or general election or at least 40 days before any special election, adopt an ordinance authorizing the publication and distribution of a local voters' pamphlet to provide information on ballot measures, such as an annexation election ([RCW 29A.32.210](#)). At least 45 days before the publication of the pamphlet, the city must, for each ballot measure, formally appoint a committee to prepare arguments in favor of the measure and a committee to prepare arguments against the measure ([RCW 29A.32.280](#)). See [RCW 29A.32.210 - 280](#) for the rules regarding voter pamphlets. A city planning to authorize publication of a voters' pamphlet should consult with their county auditor or elections office regarding preparation of the pamphlet.
- **Cost of Election** ([RCW 35A.14.020](#)). The city is responsible for the cost of the election.

- **Notice of Election** ([RCW 35A.14.070](#), [35A.14.025](#))

- The notice must be posted for at least two weeks prior to the election date in four public places within the area proposed to be annexed, and
- It must be published at least once a week for two weeks prior to the election in one or more newspapers of general circulation within the territory proposed to be annexed. One publication must also be from three to ten days prior to the election.

- The notice of election must:

- Describe the boundaries of the proposed annexation (as may have been modified by the review board);
- State the purpose of the election (as in the petition);
- Require voters to cast ballots containing, as the case may be, words equivalent to:

For annexation _

Against annexation _

or

For annexation and adoption of proposed zoning regulation _

Against annexation and adoption of proposed zoning regulation _

or

For creation of a community municipal corporation _

Against creation of a community municipal corporation _

or

For annexation and creation of community municipal corporation _

Against annexation and creation of community municipal corporation _

or

For inclusion in [a named existing community municipal corporation _

Against inclusion in [a named existing community municipal corporation] _

or

For annexation and inclusion in [a named existing community municipal corporation] _

Against annexation and inclusion in [a named existing community municipal corporation] _

If the creation of a community municipal corporation is included in the resolution or petition, the ballot language in the notice must provide for voting on candidates for positions on the community council.

If assumption of all or a portion of indebtedness is proposed, the notice and ballot must contain an appropriate, separate proposition for or against the assumption of the portion of indebtedness that the city requires to be assumed.

- The notice of the election must be in compliance with the requirements of [RCW 29A.52.355](#).

- **Canvass of Election Returns** ([RCW 35A.14.080](#))

- **Duties of County Canvassing Board (RCW 35A.14.080).** (See definition of “canvassing in [RCW 29A.04.013](#).) On the Monday after the annexation election, the county canvassing board must:
 - Canvass the returns; and
 - Submit a “statement of canvass” to the county legislative authority.
- **Minimum Vote Required for Approval of Annexation (RCW 35A.14.080, 35A.14.085):**
 - The proposition for or against annexation, or for or against adoption of the proposed zoning regulation, or for or against creation of a community municipal corporation (or any combination of these, as the case may be) may be approved by majority vote.
 - A proposition for or against the assumption of all or any portion of indebtedness is approved by a 60 percent majority of those voting on the proposition, and the number of persons voting is not less than 40 percent of the total number of votes cast in the area at the last preceding general election.
 - The annexation proposition may be submitted on the same ballot as the question to authorize an assumption of indebtedness. If the measures are combined, the annexation and assumption are approved only if the proposition is approved by a 60 percent majority of the voters voting and the turnout represents at least 40 percent of the total number of votes cast in the area at the last preceding general election. However, the city council may adopt a resolution accepting the annexation, but without the assumption of indebtedness, if the combined proposition is approved by a simple majority.

Duty of County Legislative Authority (RCW 35A.14.080)

If the voters approve any of the propositions, the county legislative authority must:

- Enter in its minutes a finding to that effect;
- Transmit and file a certified copy of its minutes to the city clerk; and
- Transmit to the city clerk a certified abstract of the vote, showing:
 - The number who voted at the election;
 - The number of votes cast for and against the proposition; and
 - A statement of the number of votes cast in the area at the last preceding general election (if a proposition for assumption of indebtedness was voted on).

If a proposition for the creation of a community municipal corporation was submitted and approved, the abstract must include the number of votes cast for the candidates for community council positions. (Certificates of election are to be issued to the successful candidates. They are to assume office within 10 days after the election.)

Duty of City Upon Receipt of Abstract of Vote (RCW 35A.14.090)

The city clerk must transmit the certified copy of the finding of the county legislative authority to the city council at its next regular meeting or as soon thereafter as practicable.

The city council must then adopt ordinances providing for annexation, the adoption of the proposed zoning regulation, the assumption of indebtedness, and/or creation of a community municipal corporation, as is appropriate. If the voters rejected a proposition on assumption of indebtedness, the council may refuse to annex the territory.

Effective Date of Annexation (RCW 35A.14.100)

The annexation and any propositions relating to zoning and assumption of indebtedness are effective on the date fixed in the annexation ordinance(s). [RCW 35A.14.100](#) does not specify any date by which the annexation must be made effective. Note, however, that there are important timing issues as to when an annexation occurs with respect to when the city's property tax levy can be effective in the newly annexed area and with respect to receipt of state-shared revenues (see [Financial Impacts](#)).

Notice of Annexation

- **Notice to State (OFM Certification) (RCW 35A.14.700).** The city must submit an annexation certificate and additional supporting documents to the state Office of Financial Management (OFM) within 30 days of the effective date of annexation specified in the annexation ordinance. See OFM's webpages on [Certification of Annexations: Procedures](#) and [Annexation and municipal boundary changes](#).

OFM files the approved annexation certificates on a quarterly basis. Filing dates are the last working days of November, February, May, and August. Annexations are not approved and filed until all of OFM's requirements are met. Revenues may be lost as a result of problems in the certification process, because revenue distributions are not backdated.

- **Special Notice to County Treasurer and Assessor, Light and Power and Gas Distribution Businesses, and, Where Applicable, to Fire District and Library District (RCW 35A.14.801).** *At least 60 days before the effective date of the annexation*, the city is required by [RCW 35A.14.801](#) to notify the county treasurer and assessor and light and power and gas distribution businesses of the annexation. The notice must be by certified mail or electronic means and must include a list of annexed parcel numbers and street addresses.

If the city annexes territory within a fire district and/or library district (and the city has not been annexed to such districts), it is required to provide the same notification to such district or districts. The county treasurer is required to remit only those road taxes and, where applicable, fire district and library district taxes collected 60 or more days after receipt of the notification. Light and power businesses and gas distribution businesses are only required to remit to the city those utility taxes collected 60 days or more after receipt of the notice.

Cities in counties that do not have a boundary review board and that annex territory of a fire district or library district must provide notice to such district(s) of the city's "resolution" approving the annexation. (The statute, [RCW 35A.14.801](#), uses the term "resolution," but the city action approving an annexation is in the form of an ordinance, so the notice should be of the ordinance approving the annexation.) The notice must be by certified mail within seven days of the resolution (i.e., ordinance) approving the annexation, and it must include a description of the annexed area.

- **Other Notice.** For information regarding the notice that should be given to the county, the Department of Revenue, and city departments, see [Notice of Annexation in Election Method, Initiated by 20 Percent Petition](#).

ELECTION METHOD, INITIATED BY RESOLUTION

The annexation of contiguous, unincorporated territory may also be initiated by city council resolution. After the annexation is properly initiated by resolution, the election procedures under this method are identical to those used in the election method initiated by the 10 percent petition.

Legislative Determination (RCW 35A.14.015)

Initially, the city council must determine that the best interests and general welfare of the city would be served by the annexation.

Contents of Resolution

- **Mandatory Provisions (RCW 35A.14.015).** The resolution must:
 - Call for an election to be held to submit the annexation proposal to the voters in the territory proposed to be annexed;
 - Describe the boundaries of the area to be annexed;
 - State the number of voters in the area to be annexed as nearly as possible; and
 - State that the city will pay the cost of the election.

A formal public hearing is optional.

- **Optional Provisions (RCW 35A.14.015).** The city council should also decide whether any of the following optional provisions will be included in the resolution:
 - Requiring the voters in the area to vote on the assumption of all or any portion of existing city indebtedness.
 - Requiring the simultaneous adoption of proposed zoning regulations, prepared under [RCW 35A.14.340](#), upon approval of the annexation.
 - Simultaneous inclusion of the area in a named existing community municipal corporation upon annexation. This proposition must be submitted to the voters as part of the annexation proposition, not separately ([RCW 35.13.015](#)).
 - If there is no existing community municipal corporation, a community municipal corporation may be created simultaneously upon annexation, if the resolution calls for its creation and the election of community council members as provided in [chapter 35.14 RCW \(RCW 35A.14.025\)](#). This proposition may be submitted to the voters as part of the annexation proposition, or separately.

Filing of Resolution with County Legislative Authority and Applicable Review Board; Notice, where applicable, to Fire District and Library District (RCW 35A.14.015, 35A.14.801)

A certified copy of the resolution is to be filed with:

- The legislative authority of the county in which the proposed annexation is located; and
- The boundary review board if one has been established; or
- If a boundary review board has not been established, with the county annexation review board for code cities, unless the annexation is not subject to review under [RCW 35A.14.220](#) (i.e. less than 50 acres or less than \$2 million in assessed valuation) ([RCW 35A.14.015](#)).

Cities in counties that have a boundary review board and that propose to annex territory of a fire district and/or library district must provide notice (i.e., copy of the resolution) to such district(s) of the proposed annexation simultaneously when a certified copy of the resolution is provided to the boundary review board ([RCW 35A.14.801](#)).

Limitations on Consideration of Conflicting Petitions and Resolutions ([RCW 35A.14.231](#), [35.02.155](#))

See [Limitations on Consideration of Conflicting Petitions and Resolutions](#) section in *Election Method, Initiated by 10 Percent Petition*.

Decision of Review Board ([RCW 35A.14.050](#))

The review board, whether a boundary review board or county annexation review board, has the following options with respect to an annexation proposal:

- Approve the proposal as submitted;
- Modify the boundaries of the proposal and approve as modified (there are different limitations on boundary modification, depending upon the review board; see [Review Boards](#)); or
- Disapprove the proposal. If the review board disapproves the proposal, no further action may be taken on the proposal and no other proposal for annexation of the same or substantially the same territory (as determined by the board) may be initiated or considered for 12 months.

Decisions Filed with County Legislative Authority ([RCW 35A.14.050](#))

Upon review board approval (with or without modification), the city council must indicate to the county auditor its preference for a special election date for submitting the proposal (with any modifications made by the review board) to the voters of the territory proposed to be annexed. The city council must indicate that preference at its next regular meeting, if that meeting is to be held within 30 days of its receipt of the review board decision, or at a special meeting to be held within that 30-day period. The county legislative authority must set the election date on the date indicated by the city.

Election, Canvass of Vote, Effective Date, Notice, Etc.

For information on the election process, canvassing of the vote, effective date of annexation, and the required notice, see the following sections in *Election Method, Initiated by 10 Percent Petition*: [Election on Annexation](#), [Canvass of Election Returns](#), [Duty of County Legislative Authority](#), [Duty of City Upon Receipt of Abstract of Vote](#), [Effective Date of Annexation](#), and [Notice of Annexation](#).

THE SIXTY PERCENT PETITION ANNEXATION METHOD

The most frequently used method of annexing unincorporated territory is by petition of the owners of at least 60 percent of the property value in the area, computed according to the assessed valuation of the property for general taxation purposes.

Initiation of the 60 Percent Petition Annexation ([RCW 35A.14.120](#))

Prior to circulating a petition for annexation, the initiating party or parties (the owners of property representing not less than 10 percent of the assessed value of the property for which annexation is sought) must give written notice to the city council of their intention to commence annexation proceedings.

Meeting with Initiators on the Annexation Proposal ([RCW 35A.14.120](#))

The city council is to set a date (not later than 60 days after the filing of the notice) for a meeting with the initiating parties to determine:

- Whether the city will accept, reject, or geographically modify the proposed annexation;
- Whether it will require the simultaneous adoption of a proposed zoning regulation, if such a proposal has been prepared and filed (as provided for in [RCW 35A.14.330](#) and [35A.14.340](#)); and
- Whether it will require the assumption of all or any portion of existing city indebtedness by the area to be annexed.

If the legislative body requires the adoption of a proposed zoning regulation and/or the assumption of all or any portion of indebtedness as conditions to annexation, it is to record this action in its minutes. Council acceptance of the proposed annexation is a condition precedent to circulation of the petition. There is no appeal from the council decision.

Contents of Petition ([RCW 35A.14.120](#))

If the city council accepts the initial annexation proposal, the petition may be drafted and circulated. The petition must:

- Describe the property according to government legal subdivisions or legal plats.
- Be accompanied by a map that outlines the boundaries of the property sought to be annexed.
- If the council has required the assumption of all or any portion of city indebtedness and/or the adoption of a proposed zoning regulation for the area to be annexed, set forth these facts clearly, together with a quotation of the minute entry of that requirement.

Be signed by the owners of not less than 60 percent of the assessed value of the property for which annexation is petitioned. “Owners” eligible to sign are defined in [RCW 35A.01.040\(9\)\(a\)](#) through (e). (Although the statute refers to subsections “(a)-(d)”, it is assumed that reference was intended to be made to subsections “(a)-(e).”)

- Comply with the rules for petitions in [RCW 35A.01.040](#) ([RCW 35A.14.130](#)).

Filing of Petition; Determination of Sufficiency

The petition is to be filed with the city council ([RCW 35A.14.120](#)). Although there is no time limit specified in the annexation statutes as to when a petition need be filed with the council after it has begun circulating for

signatures, the signatures on a petition are valid only if signed no later than six months prior to the filing date. Any signatures older than six months are to be stricken from the petition by the officer certifying petition sufficiency ([RCW 35A.01.040\(8\)](#)).

The petition must be certified as sufficient (i.e., as having valid signatures representing the required 60 percent of property value). Within three working days of the filing of the petition, the officer with whom the petition is filed must transmit the petition to the county assessor, who makes the determination of the sufficiency of the petition. The county officer whose duty it is to determine petition sufficiency must file with the officer receiving the petition for filing a certificate stating the date the determination of sufficiency was begun. The officer determining petition sufficiency must do so “with reasonable promptness” ([RCW 35A.01.040\(4\)](#)).

Hearing on Petition ([RCW 35A.14.130](#))

When a legally sufficient petition is filed, the city council may consider it and:

- Fix a date for a public hearing, and
- Provide notice specifying the time and place of the hearing and inviting interested persons to appear and voice approval or disapproval of the annexation. The notice is to be:
 - Published in one or more issues of a newspaper of general circulation in the city; and
 - Posted in three public places within the territory proposed for annexation.

There are no statutory requirements concerning the actual hearing, other than to give proponents and opponents an opportunity to speak.

Limitation on Consideration of Conflicting Petitions and Resolutions ([RCW 35A.14.231](#), [35.02.155](#))

- **Annexation petition.** After an annexation petition has been filed with the city, no territory included in the proposed annexation may be annexed by another city or town unless: (1) the boundary review board or annexation review board modifies the annexation proposal and removes the territory; (2) the boundary review board or annexation review board rejects the annexation; or (3) the city council or the voters, as the case may be, reject the proposed annexation ([RCW 35A.14.231](#)). This rule does not prevent a city, after an annexation petition has been filed with it, from considering a different annexation proposal embracing some of the same territory.
- **Incorporation petition.** If a city incorporation has been proposed by the filing of a petition with the county auditor under [RCW 35.02.020](#), an existing city may still annex territory included within the proposed incorporation if, within 90 days of that filing, a petition proposing the annexation of that territory is filed. Territory that is ultimately annexed to a city will be withdrawn from the incorporation proposal ([RCW 35.02.155](#)). If an annexation is proposed by petition more than 90 days after the filing of an incorporation petition that includes territory proposed for annexation, the annexation must “be held in abeyance” and may not occur unless: (1) the boundary review board modifies the proposed incorporation to remove the territory proposed for annexation; (2) the boundary review board rejects the proposed incorporation and the proposed city has a population of less than 7500; or (3) the voters reject the proposed incorporation ([RCW 35.02.155](#)).

Decision ([RCW 35A.14.140](#))

- **Cities in Counties without Boundary Review Boards.** Following the hearing (though not necessarily immediately), the city council decides whether to approve the annexation. If it decides to approve, it must enact

an ordinance to annex the territory ([RCW 35A.14.140](#)). It may annex all or any portion of the area proposed for annexation, but may not include any property not described in the annexation petition. *Id.* The county annexation review board does not review annexations under the 60 percent petition method ([RCW 35A.14.220](#)).

- **Cities in Counties Having Boundary Review Boards.** Since a code city in a county with a boundary review board may not annex territory without prior board approval (unless the board determines, for certain proposals, that review is not necessary, or the board’s jurisdiction is not invoked), an annexation ordinance passed following a hearing but before board review cannot yet be effective. Consequently, cities in counties requiring action by a boundary review board, when they have not previously received review board approval, often first pass a motion or resolution of intent to annex. After review board approval, the formal ordinance is adopted.
- **Conflict between [RCW 35A.14.140](#) and Boundary Review Board Statutes.** An area where the boundary review board statutes and the annexation statutes present a conflict concerns the ability of the city council, under [RCW 35A.14.140](#), to pass an ordinance annexing “all or any portion of the proposed area” but not “any property not described in the petition.” Under [RCW 36.93.150\(2\)](#), the boundary review board may add or delete territory from a proposed annexation (as long as the amount of territory added does not exceed 100 percent of the original proposal and as long as the board holds a separate public hearing on the increase), and, under [RCW 36.93.155](#), a city may not approve an annexation other than that which receives board approval. Thus, if the board adds territory to that included in the petition, one statute says a city may not annex property not included in the petition, and another says that the city must annex, if at all, all the territory that the board approved for annexation, which, in this circumstance, would be more than was included in the petition. MRSC is not aware of a city having confronted this type of situation, but it could occur.
- **Legislative Attempt to Resolve Statutory Conflict.** A 2012 legislative response to a 2006 state supreme court decision attempted to resolve this conflict, but it didn’t do a good job of it. In *Interlake Sporting Ass’n v. State Boundary Rev. Bd.*, 158 Wn.2d 545 (2006), the court held that a boundary review board does not have authority under [RCW 36.93.150](#) to add territory to an annexation; to do so would violate [RCW 35A.14.140](#). The 2012 amendment to [RCW 36.93.150\(2\)](#) was, according to the that legislation’s bill report, in response to the Interlake Sporting Ass’n decision, and it authorized the boundary review board to add territory to an annexation as long as the amount of territory added does not exceed 100 percent of the original proposal. Although the legislature did not also amend [RCW 35A.14.140](#) to authorize city councils to approve annexations that increase the territory in the petition in cases where the boundary review board has increased the territory under [RCW 36.93.150\(2\)](#), it must have intended that a board’s authority under [RCW 36.93.150\(2\)](#) trumps the restriction in [RCW 35A.14.140](#); otherwise, the 2012 amendment to [RCW 36.93.150\(2\)](#) would have been of no real effect.

Review by Review Board

- **Boundary Review Board ([RCW 36.93.090](#), [100](#)).** If a boundary review board has been established within the county, the annexation initiators must file a “notice of intention” with the board within 180 days of when the annexation is proposed. For purposes of petition annexations, an annexation is “proposed” when the annexation petition is filed with the city. See *Snohomish County Fire Protection District v. Boundary Review Board*, 155 Wn.2d 70, 79 (2005).

If the proposal is to annex territory of a fire district and/or library district, the city must provide notice to such district(s) of the proposed annexation simultaneously when notice of the proposed annexation is provided to the boundary review board.

The board may assume jurisdiction over the annexation if, within 45 days of filing the notice of intention, a request for review is made by:

- The city to which the annexation is proposed, the county within which the annexation is proposed, or any other affected governmental unit; or
- Petition of registered voters or property owners.

If jurisdiction is not invoked within 45 days, the proposed annexation is deemed approved.

The board must act within 120 days of the review request, unless the board and the annexation initiators agree to an extension. If no decision is made within 120 days and no extension is granted, the proposal is deemed approved.

For more information, see [Review Boards](#).

- **County Annexation Review Board for Code Cities (RCW 35A.14.220)**. The county annexation review board for code cities does not review annexations under the 60 percent petition method.

Effective Date of Annexation (RCW 35A.14.150)

The annexation, together with any provision relating to application of a proposed zoning regulation, is effective on the date fixed in the annexation ordinance. The relevant statute, [RCW 35A.14.150](#), does not specify any date by which the annexation must be made effective. Note, however, that there are important timing issues as to when an annexation occurs with respect to when the city's property tax levy can be effective in the newly annexed area and with respect to receipt of state-shared revenues, sales tax, and, if applicable, sales tax equalization payments (see [Financial Impacts](#)).

Notice of Annexation (RCW 35A.14.150, 35A.14.801, 84.09.030)

For information on the notice that should be given following completion of the annexation process, see [Notice of Annexation](#) section in *Election Method, Initiated by 10 Percent Petition*.

ALTERNATIVE PETITION ANNEXATION METHOD

In response to the state Supreme Court declaring the 60 percent petition method unconstitutional, the 2003 Legislature enacted a new petition method designed to address what the court determined were constitutional defects in the old petition method. Annexation petitions under this new method are to be signed both by property owners and by voters. Subsequently, the state supreme court reversed its earlier decision and determined the 60 percent petition method to be constitutional. So, code cities now have a second, alternative petition method for annexing territory.

Initiation/Notice of Intention ([RCW 35A.14.420](#))

An annexation under this method is initiated by written notice to the city council of an “intention to commence annexation proceedings” signed by owners of not less than 10 percent of the acreage of this area.

Meeting with Initiators/Initial Decision by City Council ([RCW 35A.14.420](#))

The city council must set a date for a meeting with the initiating parties, which may occur no later than 60 days after the filing of notice of intention, to determine whether the council will:

- Accept the annexation as proposed;
- Geographically modify the proposed annexation (and accept the proposed annexation as modified); or
- Reject the annexation.

The decision of the council whether to “accept” the proposed annexation is entirely within the council’s discretion. By accepting a proposed annexation, the council is not committing itself to ultimately annexing the territory proposed when a sufficient petition is presented to it. The decision to accept merely allows the annexation to go forward procedurally. If the council rejects the proposed annexation, the initiating parties have no right of appeal.

If the council accepts the annexation, it must also decide:

- Whether it will require the simultaneous adoption of a proposed zoning regulation, and
- Whether it will require the assumption of all or any portion of existing city indebtedness by the area to be annexed.

If the council decides to require either or both of the above, that decision must be reflected in the meeting minutes.

Petition Requirements ([RCW 35A.14.420](#))

If the city council accepts the initial annexation proposal, the initiating parties may draft and circulate a petition for signatures. The petition for annexation must:

- Be in writing and be addressed to the city council;
- Contain a legal description of the property;
- Be accompanied by a drawing that outlines the boundaries of the area proposed for annexation;
- If the city council is requiring the assumption of all or any portion of city or town indebtedness and/or the adoption of a comprehensive plan or proposed zoning regulation for the area to be annexed, state those facts, along with a quotation from the meeting minutes where the council imposed such requirements;

- Be signed by:
 - Owners of a majority of the acreage of the area proposed for annexation; and
 - A majority of the registered voters residing in the area proposed for annexation; but, if there are no residents in the area proposed for annexation or no registered voters, by the owners of a majority of the acreage of the area. (For school district property, the petition is to be signed by the district board of directors.)
- Comply with the rules for petitions in [RCW 35A.01.040](#); and
- Be filed with the city council.

Filing of Petition, Hearing on Petition, etc.

The rest of the procedures for this alternative petition method are identical to those for the 60 percent petition method.

See the following sections in *The Sixty Percent Petition Annexation Method*: [Filing of Petition](#); [Determination of Sufficiency](#); [Hearing on Petition](#); [Limitation on Consideration of Conflicting Petitions and Resolutions](#); [Decision](#); [Review by Review Board](#); [Effective Date of Annexation](#), and [Notice of Annexation](#). However, there are different statutory citations for: notice of hearing ([RCW 35A.14.430](#)); ordinance providing for annexation ([RCW 35A.14.440](#)); and effective date of annexation ([RCW 35A.14.450](#)).

ANNEXATION FOR MUNICIPAL PURPOSES

A code city may, by majority vote of the council and passage of an ordinance, annex territory outside its limits – contiguous or noncontiguous – for any “municipal purpose,” *if* the territory is owned by the city.

Review by the boundary review board or by the county annexation review board for code cities is not necessary *if* the property being annexed for municipal purpose is contiguous to the city ([RCW 35A.14.220](#) and [36.93.090](#)).

For information on the notice that should be given once the territory is annexed, see [Notice of Annexation](#) section in *Election Method, Initiated by 10 Percent Petition*.

ANNEXATION OF FEDERALLY-OWNED AREAS

A code city may annex any contiguous, unincorporated area within four miles of its corporate limits by either (1) an ordinance acknowledging an agreement with the federal government to annex federal government land or (2) an ordinance accepting a gift, grant, or lease from the U.S. government of the right to occupy, control, improve, or sublet it for commercial, manufacturing, or industrial purposes ([RCW 35A.14.310](#)). (MRSC does not know how an area can be both contiguous and up to four miles from the city limits. Because the “four miles” language is specific, the term “contiguous” here should be ignored.)

Annexations Pursuant to a Gift, Grant or Lease

- **The Annexation Ordinance** ([RCW 35A.14.320](#)). When annexing such territory, a city may in its annexation ordinance:
 - Include such tidelands and shorelands as may be necessary or convenient for the use of the gift, grant, or lease, and
 - Accept the terms and conditions attached to the gift, grant, or lease.
- **Authority Over Annexed Territory** ([RCW 35A.14.320](#)). The city may:
 - Survey, subdivide, and plat the property into lots, blocks, or tracts and lay out, reserve for public use, and improve streets, roads, alleys, slips, and other public places;
 - Grant or sublet any lot, block, or tract for commercial, manufacturing, or industrial purposes and reserve, receive, and collect rents; and
 - Expend rents received from the property to make and maintain public improvements in the area, and transfer any surplus remaining at the end of any fiscal year to the city current expense fund.

Review by Review Board

When a boundary review board has been established in the county, a notice of intent to annex must be filed with it. See procedures outlined in [The Statutory Boundary Review Board](#). Review by the county annexation review board for code cities is not required in counties without a boundary review board ([RCW 35A.14.220](#)).

Notice of Annexation

For information on the notice that should be given once the area is annexed, see [Notice of Annexation](#) section in *Election Method, Initiated by 10 Percent Petition*.

ANNEXATION OF UNINCORPORATED ISLANDS

The annexation statutes provide for an abbreviated procedure to annex unincorporated islands or pockets of property within a code city. When there is an unincorporated area (1) containing less than 175 acres with all of the boundaries of the area contiguous to a code city, or (2) of any size containing residential property owners and having at least 80 percent of the boundaries contiguous to a code city if the area is within the same county and urban growth area designated under [RCW 36.70A.110](#), and the city is required to plan under the Growth Management Act, the city council may initiate annexation proceedings by resolution ([RCW 35A.14.295\(1\)](#)). However, annexation by this method is potentially subject to a referendum election within the unincorporated territory ([RCW 35A.14.297](#)).

Contents of Resolution ([RCW 35A.14.295](#))

A resolution for annexation of an unincorporated island must:

- Describe the boundaries of the area to be annexed;
- State the number of voters residing in the area as nearly as possible; and
- Set a date for a public hearing on the resolution.

Notice of Hearing ([RCW 35A.14.295](#))

Notice of the hearing on the annexation resolution is to be given by publication of the resolution at least once a week for two weeks prior to the date of the hearing, in one or more newspapers of general circulation within the city and in one or more newspapers of general circulation within the area to be annexed. However, it is likely that one newspaper would be generally circulated both within the city and in the area proposed for annexation.

Hearing ([RCW 35A.14.297](#))

Residents and property owners of the area described in the resolution are to be afforded an opportunity to be heard.

Adoption of Annexation Ordinance ([RCW 35A.14.297](#))

After the hearing, the city council may by ordinance annex the territory described in the resolution, although it may be necessary to first obtain review board approval, as discussed below. The ordinance may also provide for the adoption of a proposed zoning regulation or for the assumption of indebtedness by the area to be annexed. The effective date of the annexation ordinance may not be less than 45 days after passage, to allow for the referendum period discussed below.

Notice of Annexation ([RCW 35A.14.297](#))

Notice of the proposed effective date of the annexation, including a description of the property to be annexed, is to be published at least once a week for two weeks after the passage of the ordinance in one or more newspapers of general circulation within the city and within the area to be annexed. If the annexation ordinance provides for adoption of a proposed zoning regulation or for the assumption of indebtedness, the notice must include a statement of these requirements.

Review

- **Boundary Review Board.** Notice of intent to annex must also be filed with the boundary review board, if one has been established in the county. Since procedures can vary among counties, it is advisable to contact the appropriate review board for specific procedures. Boundary review board approval is necessary before the annexation may be effective.
- **County Annexation Review Board for Code Cities.** Review by the county annexation review board for code cities is not necessary in counties without a boundary review board ([RCW 35A.14.220](#)).

Referendum ([RCW 35A.14.297](#), [35A.14.299](#))

The annexation ordinance is subject to potential referendum for 45 days after passage. To initiate a referendum on the annexation, a referendum petition must be signed by qualified electors in number equal to not less than 10 percent of the votes cast in the last general state election in the area to be annexed. If a timely and sufficient referendum petition is filed with the city council, the question of annexation must be submitted to the voters.

Election

- **Date of Election** ([RCW 35A.14.299](#), [29A.04.330](#)). The date is to be at the next general election, if one is to be held within 90 days, or at a special election called not less than 45 days nor more than 90 days after the filing of the petition. For special election dates, see [Election on Annexation](#) section in *Election Method, Initiated by 10 Percent Petition*.
- **Notice of Election** ([RCW 35A.14.299](#), [35A.14.070](#)):
 - The notice must be posted for at least two weeks prior to the date of election in four public places within the area proposed to be annexed, and
 - Published at least once a week for two weeks prior to the election in one or more newspapers of general circulation within the area proposed to be annexed. One publication must also be not more than 10 nor less than three days prior to the election.
 - The notice of election must:
 - Describe the boundaries of the area proposed to be annexed,
 - State the purpose of the election as stated in the resolution,
 - Require voters to cast ballots containing the words equivalent to:
 - For annexation _*
 - Against annexation _*
 - or
 - For annexation and adoption of proposed zoning regulation _*
 - Against annexation and adoption of proposed zoning regulation _*

If assumption of indebtedness is proposed, the notice and ballot shall contain a separate proposition:

- For assumption of indebtedness _*
- Against assumption of indebtedness _*

Approval of Annexation ([RCW 35A.14.297](#), [35A.14.299](#))

If approval is received from the boundary review board (if any), and if no sufficient referendum petition is filed within 45 days from of passage of the annexation ordinance (excluding the date of passage), the annexation will be effective upon the date fixed in the ordinance. If a sufficient petition is filed and an election held, the annexation will be decided by majority vote.

Notice of Annexation

For information on the notice that should be given, see [Notice of Annexation](#) section in *Election Method, Initiated by 10 Percent Petition*.

ALTERNATIVE UNINCORPORATED ISLAND-INTERLOCAL METHOD OF ANNEXATION

[RCW 35A.14.460-470](#) provides an alternative method of annexing islands of unincorporated territory through the use of interlocal agreements. However, this “island-interlocal” method of annexation is available only to cities and towns located in counties that are subject to the “buildable lands” review and evaluation program ([RCW 36.70A.215](#)) under the GMA ([RCW 35A.14.460\(1\)](#)). These counties are Clark, King, Kitsap, Pierce, Snohomish, and Thurston.

Unlike the other method of annexing unincorporated “islands” of territory, which is available to all cities and requires the proposed annexation area to have at least 80 percent of its boundaries contiguous to a single city ([RCW 35A.14.295](#)), the proposed annexation area under the “island-interlocal” method need have only 60 percent of its boundaries contiguous to a city or to more than one city. As with all annexations in counties subject to the GMA, the proposed annexation area must be within an urban growth area (UGA) ([RCW 35A.14.460\(1\)](#)).

Initiation by Resolution/Negotiation ([RCW 35A.14.460\(1\)](#), [35A.14.470\(1\)\(c\)](#))

The process is begun by the legislative body of a qualifying city or county (see above) adopting a resolution “commencing negotiations” for an interlocal agreement with the county or a city, as the case may be, for annexation of territory described in the agreement that is within the city’s UGA and that has at least 60 percent of its boundaries contiguous to the annexing city or the annexing city and one or more other cities.

After a resolution is adopted, the county and city are to negotiate and try to reach an agreement regarding the annexation. [RCW 35A.14.470\(1\)\(c\)](#) establishes a 180-day negotiation period, which begins with the date of the passage of the county resolution. The legislative body for either the county or city may, however, pass a resolution extending the negotiation period for one or more six-month periods if a public hearing is held and findings of fact are made prior to each extension. If the 180-day negotiation period expires, the county may initiate an annexation process with another city contiguous to the unincorporated island, as described in the section below, *Alternate Procedure if County and City Do Not Reach Agreement*.

Agreement/Hearing ([RCW 35A.14.460\(3\)](#))

Before executing the agreement, which must describe the boundaries of the territory to be annexed, the legislative bodies of the county and city must each hold a public hearing, which may be a joint hearing.

Alternate Procedure, if County and City Do Not Reach Agreement ([RCW 35A.14.470](#))

The county may initiate the annexation process with another city, or more than one city, that has boundaries contiguous to the unincorporated island if:

- The county initiated the annexation process by resolution, as above; and
- The affected city rejected the proposed annexation or declined to enter into an agreement; or
- 180 days have passed since the county adopted the resolution and no agreement has been reached and neither the county or the city have, after a public hearing, passed a resolution extending the negotiation period.

The process then goes on exactly as in the original process above, although in this case it is only the county that, by resolution, can initiate the process.

Under this alternate process, a city may annex territory that is within another city’s urban growth area or within an “urban service area” or “potential annexation area” (authorized by [RCW 36.70A.110](#)) designated for another

city. (Some counties have previously designated such areas within urban growth areas that border more than one city.) If the territory proposed for annexation under this alternate process has been designated as part of an “urban service area” or “potential annexation area” for a specific city (i.e., not the annexing city under this alternate process) or if it lies within another city’s urban growth area, or if the urban growth area territory proposed for annexation has been designated in a written agreement between the county and a specific city for annexation to that city, the city that the county negotiates with under this alternate process may still annex that territory as long as that designation receives “full consideration” before the process is initiated ([RCW 35A.14.460\(2\)](#)). What exactly may be necessary to satisfy this “full consideration” requirement is unclear.

Also, under this alternate process, a county may reach agreement with more than one city for annexing the same unincorporated island, thereby throwing to the voters in that territory the choice of which city, if any, to annex to. The ballot for this election is to provide voters with the choice of whether or not to annex to a city and, for those voters wanting to annex, the choice of which city to annex to. If a majority of voters choose annexation, the area will be annexed to the city receiving the most votes among those voting in favor of annexation. The rules governing this election are otherwise those for an annexation by the election method (see [Election on Annexation](#) section in *Election Method, Initiated by 10 Percent Petition*). The county bears the cost of this election.

Public Notice of Agreement/Hearing ([RCW 35A.14.460\(3\)](#))

The county and city must, either separately or jointly, publish the text of the agreement at least once a week for two weeks before the date of the hearing(s) in one or more newspapers of general circulation in the area proposed for annexation. Presumably, these publications should also provide notice of the public hearing(s).

Ordinance Providing for Annexation/Effective Date ([RCW 35A.14.460\(4\)](#))

Following the public hearing(s) and adoption of the agreement between the county and city legislative bodies providing for the annexation of the unincorporated island, the city council adopts an ordinance annexing the territory as described in the agreement.

The ordinance may provide:

- That the property owners in the annexed area will assume their share of the city’s outstanding indebtedness, and/or
- That a specific proposed zoning regulation is adopted for the area.

The ordinance must set the date that the annexation is effective, but that date must be 45 days or more following the date of ordinance adoption to accommodate a referendum procedure. The annexation will become effective upon that date, unless a sufficient referendum petition is filed under the procedure described below.

Notice of Annexation ([RCW 35A.14.460\(4\)](#))

The city council must publish notice of the effective date of the annexation at least once a week for two weeks after passage of the ordinance in one or more newspapers of general circulation in the area to be annexed. If the annexation ordinance provides for assumption of indebtedness or adoption of a proposed zoning regulation, the notice must include a statement of the requirements. For information on the notice that should be given to the county and to the state once an annexation has been approved, see [Notice of Annexation](#) section in *Election Method, Initiated by 10 Percent Petition*.

Boundary Review Board Review

A notice of intent to annex must be filed with the boundary review board, if one has been established in the county and has not been disbanded pursuant to [RCW 36.93.230](#).

Referendum Procedure ([RCW 35A.14.470\(5\)](#))

The annexation ordinance is subject to a referendum election if, within 45 days of adoption of the ordinance, a sufficient referendum petition is filed with the city council. A referendum petition is sufficient if it is signed by registered voters representing not less than 15 percent of the number of votes cast at the last state general election in the area to be annexed. If a sufficient petition is filed, an election on the annexation is to be held at a general election if it is within 90 days of the filing of the petition or at a special election that is 45 to 90 days after filing of the petition. The election is held only within the area subject to annexation and is decided by majority vote.

Notice of Annexation

See [Notice of Annexation](#) in *Election Method, Initiated by 10 Percent Petition*.

INTERLOCAL AGREEMENT METHOD

In March 2020, the state legislature passed [SB 5522](#), amending Chapter [35A.14 RCW](#) to create a new method of annexation for code cities. The new method is available starting June 11, 2020.

Under the new method, a code city may annex unincorporated territory pursuant to an interlocal agreement between the city and county, subject to the following requirements.

Notice of Annexation to Impacted Special Purpose Districts/City

- The city must provide written notice to the governing authorities of the following impacted special purpose districts and adjacent city (if applicable):
 - Fire protection districts, regional fire protection service authorities, water-sewer districts, and transportation benefit districts within the proposed annexation area;
 - Any city adjacent to the proposed annexation area where the sole access or majority of egress and ingress of the area is served by the transportation network of the impacted city.
- The impacted districts or city will have 30 days from the date of such notice to notify the code city whether it would like to be a party to the interlocal agreement with the city and county. If timely notice is provided, the notifying district(s) and/or city must be included as a party to the agreement.
- Any impacted district or city may disagree with the annexation, in which case, the annexation may not proceed using this new method.

Public Hearing

- A public hearing must be held by each legislative body, either jointly or separately, before an interlocal agreement is executed.
- Notice of availability of the agreement must be published at least once a week for four weeks prior to the hearing on the city and county website (if available), and in a newspaper of general circulation within both the code city and the territory proposed for annexation. The notice must also indicate if the annexation would provide for assumption of indebtedness or adoption of proposed zoning regulations.

Interlocal Agreement

- The boundaries and effective date of the annexation are decided jointly and set forth in the interlocal agreement.
- The date of the public hearing must be set forth in the interlocal agreement.
- The interlocal agreement must ensure that for a period of five years after the annexation, any residentially-zoned parcels retain their residential zoning, and the area's minimum gross residential density must not be reduced below the density allowed prior to annexation.
- An interlocal agreement may be amended to add additional territory.

Annexation Ordinance

- After the public hearing, the city must adopt an ordinance to effect the annexation. An annexation agreement may include phased annexation of territory. If it does, an ordinance must be adopted at each phase of annexation.
- A certified copy of the annexation ordinance must be filed with the board of county commissioners of the county in which the annexed property is located.

INTERLOCAL AGREEMENT ANNEXATION OF AREA SERVED BY FIRE DISTRICT(S)

This method of annexation may be employed where a city is proposing to annex territory within one or more fire protection districts ([RCW 35A.14.480](#)).

Notice to Fire District and to County

The city council may initiate an annexation by this method by sending notice to the fire protection district representative (or representatives if more than one fire district is included within the proposed annexation area) and county representative stating the city's interest in entering into an interlocal agreement negotiation process.

Response to Notice

- The county and district(s) have 45 days to respond in either the affirmative or negative.
- A negative response must state the reasons the party does not wish to participate in an interlocal agreement negotiation.
- A failure to respond within the 45-day period is deemed an affirmative response and the interlocal agreement negotiation process can proceed.



The interlocal agreement process may not proceed if any negative responses are received within the 45-day period.

Interlocal Agreement

The agreement must:

- Describe the boundaries of the territory proposed for annexation and must be consistent with the boundaries identified in an ordinance describing the boundaries of the territory proposed for annexation and setting a date for a public hearing on the ordinance.



Practice Tip: Note that an ordinance is not required for proposing an annexation under any other method or for setting the date for a public hearing on an annexation proposal by another method or in other contexts for setting a public hearing date. However, since the legislature, for whatever reason, chose to use the term “ordinance,” an ordinance should be used here.

- Include the following:
 - A statement of the goals of the agreement. Those goals must include, but are not limited to:
 - The transfer of revenues and assets between the fire district(s) and the city;
 - A consideration and discussion of the impact to the level of service of annexation on the unincorporated area, and an agreement that the impact on the ability of fire protection and emergency medical services within the incorporated area must not be negatively impacted at least through the budget cycle in which the annexation occurs;

- A discussion with the fire district(s) regarding the division of assets and its impact to citizens inside and outside the newly-annexed area;
 - Community involvement, including an agreed upon schedule of public meetings in the area proposed for annexation;
 - Revenue sharing, if any;
 - Debt distribution;
 - Capital facilities obligations of the parties;
 - An overall schedule or plan on the timing of any annexations covered under the agreement; and
 - A description of which of the city's development regulations will apply in the area.
- The subject areas and policies and procedures the parties agree to undertake in annexations. These may include, but are not limited to:
- Roads and traffic impact mitigation;
 - Surface and storm water management;
 - Coordination and timing of comprehensive plan and development regulation updates;
 - Outstanding bonds and special or improvement district assessments;
 - Distribution of debt and revenue sharing for annexation proposals, code enforcement, and inspection services;
 - Financial and administrative services; and
 - Consultation with other service providers, including water-sewer districts, if applicable.
- A term of at least five years, which may be extended by agreement of all the parties.

Notice to Boundary Review Board

If the boundaries of the territory proposed for annexation are agreed to by all parties, a notice of intention must be filed with the boundary review board, if one exists in the county. If the fire district, county, and city reach agreement on the enumerated goals, the jurisdiction of the board may not be invoked. If the city and county, but not the fire district, reach agreement on the goals, the annexation can proceed as discussed below, but the jurisdiction of the boundary review board review can now be invoked.

Ordinance/Referendum

If the fire protection district, city, and county reach agreement on the enumerated goals, or if only the city and the county reach such agreement, the annexation can proceed. The city council approves the annexation by ordinance, but the ordinance is subject to referendum for 45 days after its passage, as follows:

- The petition must be signed by qualified electors representing not less than 10 percent of the number of votes cast in the last general state election in the area to be annexed. (An “elector” is not the same as a registered voter, but rather is a person who is qualified to be a voter – 18 years of age or older, a U.S. citizen, and a resident of the jurisdiction for at least 30 days.)
- If a timely and sufficient petition is filed, the question of annexation must be submitted to the voters of the area in a general election if one is to be held within 90 days or at a special election under [RCW 29A.04.330](#).
- Notice of the election must be given as provided in [RCW 35A.14.070](#).
- The annexation is approved unless a majority of those voting on the proposition are in opposition to annexation.

- If no referendum petition is filed with the 45-day period, the area becomes annexed on the effective date stated in the annexation ordinance.

Notice of Annexation

For information on the notice that should be given once an annexation has been approved, see [Notice of Annexation](#) section in *Election Method, Initiated by 10 Percent Petition*.

CITY BOUNDARY LINE ADJUSTMENTS

[RCW 35.13.300 - .340](#) provide procedures by which a code city's boundaries may be adjusted to include (or exclude) area located within a public street, or where one parcel is located both within and without the city's limits. The process for such adjustments applicable to code cities is the same as that applicable to other cities and towns (see [Annexation of Federally-Owned Areas](#)).

Review Boards

INTRODUCTION

The state legislature created review boards to ease the problems that may arise from the “rapid proliferation of municipalities and haphazard extension of and competition to extend municipal boundaries” ([RCW 36.93.010](#)). The boards are to promote the logical growth of local governments, reduce municipal competition for unincorporated territory, and preserve property values and consistent land use planning.

However, in counties in which the Growth Management Act (GMA) applies, the responsibility to effect such policies now primarily resides with city and county governments. In apparent recognition of this shift of responsibility in GMA counties, the legislature has authorized any GMA county, at its discretion, to disband its boundary review board (if any) after the county and the cities and towns within it have adopted comprehensive plans and consistent development regulations that comply with GMA requirements ([RCW 36.93.230](#)). After disbandment of a boundary review board, cities and towns within the county will not, presumably, have annexations reviewed by any board, but there is nothing in the statutes that addresses that issue.

There are three different types of review boards that review annexations. The appropriate review board for a particular annexation depends upon: (1) the county in which the annexing city is located; (2) the class of the annexing city; and (3) the method of annexation. See table below. All annexations by cities and towns located in counties in which boundary review boards have been established are subject to review only by the boundary review board.

Annexations by cities in other counties may be subject to review by an ad hoc annexation review board (first and second class cities and towns) or by the county annexation review board for code cities (code cities only). The ad hoc review board reviews annexations under the election method; it is unclear whether these boards review annexations under the 60 percent petition method. The county annexation review board for code cities reviews only annexations by code cities under the election method, except where statutorily-exempt. Specific procedures for each of these methods are outlined in the following table.

Method of Annexation	Subject to Review By		
	Boundary Review Board ¹	Ad Hoc Annexation Review Board ²	County Annexation Review Board for Code Cities ³
Election method, initiated by petition	Yes ⁴	Yes ⁷	Yes ⁶
Election method, initiated by resolution	Yes ⁴	Yes ⁷	Yes ⁶
Direct petition method (60 or 60 percent)	Yes ⁵	Unclear ⁸	No
Annexation for municipal purposes	No	No	No
Annexation of federally-owned areas	Yes	No	No
Boundary line adjustments	No	No	No
Annexation of unincorporated islands	Yes	No	No

- 1 Boundary review boards currently exist in 15 counties. If a boundary review board has been created, any required review would be by that board; no other board would be created in the county.
- 2 An ad hoc annexation review board is created in those counties that do not have boundary review boards; the ad hoc board reviews annexation requests involving first and second class cities and towns.
- 3 A county annexation review board for code cities would only be created in those counties not having a boundary review board; the code city board only considers annexation proposals involving code cities.
- 4 Review may be dispensed with if the proposed annexation is for an area of less than ten acres and \$2 million assessed valuation, if the board chair declares in writing that review is not necessary.
- 5 Review only required if request made by board members, an affected governmental unit, or by petition of voters or property owners.
- 6 Review is not required if proposed annexation is for area less than 50 acres, or less than \$2 million in assessed valuation.
- 7 Review is not required if proposed annexation is for area less than ten acres and less than \$800,000 in assessed valuation.
- 8 Whether review is required is unclear. If review is sought, the board's decision would be advisory only. See State ex rel. *Thigpen v. Kent*, 64 Wn.2d 823 (1964).

The statutory requirements for each type of review board follows.

THE STATUTORY BOUNDARY REVIEW BOARD

Boundary review boards are created by [RCW 36.93.030](#) in each county with a population of 210,000 or more (King, Pierce, Snohomish, and Spokane Counties). Boundary review boards may be established in other counties by either a resolution adopted by majority vote of the county governing body or by a petition signed by persons equal in number to at least five percent of the votes cast in the county at the last county general election.

Review Procedures

- **Notice of Intention.** Initiators of all types of annexations, other than a city council, must file a notice of intention with the board within 180 days of when the annexation is “proposed.” For purposes of petition annexations, an annexation is “proposed” when the initiators file their petition. *Snohomish County Fire Protection District v. Boundary Review Board* (2005). When a city council initiates an annexation, the council may file a notice of intention immediately following its first acceptance or approval of the annexation ([RCW 36.93.090](#)).

The notice of intention must, under [RCW 36.93.130](#), contain the following information:

- The nature of the action sought;
- A brief statement of the reasons for the proposed annexation;
- A legal description of the boundaries of the proposed annexation area (the description, if erroneous, may be altered under certain circumstances); and
- A county assessor’s map on which the boundaries of the proposed annexation are designated. The board has the discretion to accept a map other than the county assessor’s map.

Note that cities in counties that have a boundary review board and that propose to annex territory of a fire district and/or library district must provide notice to such district(s) of the proposed annexation simultaneously when notice is provided to the boundary review board ([RCW 35.13.270](#), [35A.14.801](#)).

- **Filing Fee** ([RCW 36.93.120](#)). A \$50 filing fee must be paid by the initiators of an annexation.
- **Initiation of Review** ([RCW 36.93.100](#)). Board review is not automatic upon the filing of a notice of intention. To initiate board review, one of the following must occur within 45 days of the filing of the notice of intention:
 - A governmental unit affected by the proposed annexation (e.g., a county or special purpose district), including the city for which the annexation is proposed, files a request for review;
 - A petition requesting review is filed and signed by:
 - Five percent of registered voters in the proposed annexation area, or
 - The owner(s) of five percent of the assessed valuation of the area; or
 - A majority of board members concur with a request for review when a petition requesting the review is filed by five percent of the registered voters who deem themselves affected by the proposed annexation and reside within one-quarter mile of the proposed annexation area but not within the city proposing the action.

The persons or entity seeking review must pay a **\$200 fee** to the county treasurer (for the county current expense fund) ([RCW 36.93.120](#)).

The proposed action (annexation) is deemed approved if the board’s jurisdiction is not invoked within the 45-day period.

- **Time Limitation on Board Decision** ([RCW 36.93.100](#)). If review of a proposal has been requested, the board must make its decision in writing within 120 days after the filing of the request for review. If no decision has been made within 120 days, the proposal is deemed approved unless the board and the person(s) who submitted the proposal agree to an extension.
- **Exemption from Review** ([RCW 36.93.110](#)). The board may decide not to review an annexation of less than ten acres and \$2 million assessed valuation. This decision is accomplished when the chair of the board issues a written statement declaring that review is not necessary for the protection of the interests of affected parties.
- **Simultaneous Consideration of Incorporation and Annexation Proposals or of Conflicting Annexation Proposals.**
 - **Incorporation and Annexation Proposals Involving Some or All of the Same Territory** ([RCW 36.93.116](#)). Municipal incorporation proceedings are formally initiated by the filing of an incorporation petition with the county auditor. If a resolution or a petition initiating an annexation involving any of the same territory as the incorporation proposal is adopted (by the city council) or filed (with the city) within 90 days of an incorporation petition being filed with the county auditor, the board may consider both matters simultaneously. In doing so, the board could remove some or all of the territory proposed for annexation from the incorporation proposal, or it could decide to approve the incorporation as proposed, thus precluding annexation of any territory within the proposed city (unless the voters reject the proposed new city).
 - **Annexation Proposals by Another City Involving Some or All of the Same Territory** ([RCW 35.13.176](#), [35A.14.231](#)). Once an annexation petition is filed with a city or an annexation resolution is adopted by a city council, another city may not annex any of the territory included in the petition or resolution, unless the board rejects the proposed annexation or modifies it and removes the territory. These statutes, however, do not preclude a board from considering other annexation petitions or resolutions. But, a board must act upon the petition or resolution that was first filed with or adopted by a city, before it may act upon a subsequent annexation proposal from another city.
- **Hearing on Annexation** ([RCW 36.93.160](#))
 - **Notice.** When the jurisdiction of the board is invoked, the board must set a date, time, and place for a public hearing on the proposal, and must provide notice of the hearing, in the manner required by [RCW 36.93.160\(1\)](#).
 - **Record.** A verbatim record must be made of all testimony presented at the hearing ([RCW 36.93.160\(2\)](#)).
- **Factors to be Considered in Decision.** The boundary review board must, in making its decision consider certain factors affecting the proposal. Those factors are identified in [RCW 36.93.170](#).
- **Objectives of the Board.** The boundary review board is directed by [RCW 36.93.180](#) to “attempt to achieve” the objectives identified in that statute.⁶

⁶ The requirement that the board “attempt to achieve” the objectives is more than an aspiration, but the board need not achieve all or even most of the objectives. *Spokane County Fire Protection District v. Spokane County Boundary Review Bd.* (1982). If the board fails to achieve any of these objectives in its decision, that decision would be reversed on appeal. *Id.* However, achieving only one objective may not be sufficient to support a board decision. *King County v. Boundary Review Bd.* (1993). A boundary review board’s decision that the objectives in RCW 36.93.180 will be achieved by a proposed annexation will be upheld on review if there is sufficient evidence in the record to convince a fair-minded person that, overall, the statutory objectives will be furthered by annexation approval. *Leer v. Whatcom County Boundary Review Bd.* (1998).

- **Decision** ([RCW 36.93.160](#), [36.93.150](#)). Within 40 days of the conclusion of the final hearing, the board must issue its written decision and file it with the county legislative body and with the clerk of each governmental unit directly affected. Its decision with respect to an annexation may do any of the following:
 - Approve the proposal as submitted;
 - Disapprove the proposal; or
 - Modify the proposal by adjusting boundaries by deleting territory or by adding territory, as long as the amount of territory added does not exceed 100 percent of the original proposal and as long as the board holds a separate public hearing on the adding of territory. The deletion or addition of property by the board will not invalidate a petition that had previously satisfied the sufficiency of signature provisions. No modification may interfere with the authority of a city to require or not require pre-annexation agreements, covenants, or petitions; and
 - Determine, where applicable, a division of assets and liabilities between the city and another governmental unit (e.g., a fire protection district).

The board may not modify or disapprove a proposed annexation unless there is evidence on the record to support a conclusion that the annexation as proposed is inconsistent with one or more of the objectives under [RCW 36.93.180](#). Any such decision must be supported by written findings and conclusions ([RCW 36.93.150](#)).

The written decision must indicate the action taken, and, if a proposal is modified, it must indicate the terms of the modification. The decision need not include specific data on every factor required to be considered, but it must indicate that all factors were considered ([RCW 36.93.160](#)).

If the board disapproves an annexation proposal, no annexation proposal for the same or substantially the same territory may be initiated or considered for 12 months ([RCW 36.93.150](#)).

- **Appeal of Board Decisions**

- **Appeal to the board** ([RCW 36.93.160](#)). A “decision of the board” is one made by the majority of board members or by unanimous vote of a board hearing panel. (Boundary review boards may, under [RCW 36.93.070](#), authorize panels of the board consisting of not less than five board members to hear proposals.) Such decisions are not appealable to the whole board. Other decisions are appealable to the entire board within 10 days. An appeal to the entire board is to be on the record, which is to be furnished by the appellant. The board may in its discretion permit the introduction of additional evidence and argument.
- **Appeal to superior court** ([RCW 36.93.160](#)). The decision of the board may be appealed to the superior court within 30 days. A governmental unit affected by the decision or any person owning real property or residing in the area affected by the decision may file the notice of appeal.

The filing of a timely appeal in superior court will stay the effective date of the board’s decision, until the appeal is adjudicated or withdrawn.

The superior court may not consider any evidence other than that contained in the record of hearing before the board.

- **Superior Court Decision** ([RCW 36.93.160\(6\)](#)). The superior court’s decision may:
 - Affirm the board’s decision;

- Remand the case to the board for further proceedings; or
- Reverse the board’s decision if any substantial rights have been prejudiced because the “administrative findings, inferences, conclusions, or decisions” are:
 - In violation of constitutional provisions; or
 - In excess of the statutory authority or jurisdiction of the board; or
 - Made upon unlawful procedure; or
 - Affected by other error of law; or
 - Unsupported by material and substantial evidence in view of the entire record as submitted; or
 - Clearly erroneous. (Under the clearly erroneous standard, a reviewing court will overturn a board decision if, after reviewing all the evidence on the record, it is left with “a definite and firm conviction” that a mistake has been made. *King County v. Boundary Review Board* (1993).)

THE AD HOC ANNEXATION REVIEW BOARD

Formation of Annexation Review Board (RCW 35.13.171)

An ad hoc annexation review board is to be formed, as the need arises, in counties that do not have a boundary review board to review annexations under the election method and, occasionally, annexations under the 60 percent petition method in first and second class cities and towns (but not code cities) (RCW 35.13.171 - .173). The board is to be composed of the following:

- The mayor of the city or town involved with the annexation, or someone designated by the mayor;
- The chairperson of the county legislative body or a person designated by the chairperson;
- The director of the state Department of Commerce or someone designated by the director;
- A resident property owner, of the city who is designated by the mayor; and
- A resident property owner, or a resident or property owner if there is no resident property owner, of the area proposed for annexation who is designated by the chairperson of the county legislative body.

Convening of Board – Annexations Subject to Review (RCW 35.13.171, 35.13.172)

The mayor is to convene the ad hoc annexation review board within 30 days of any of the following:

- The filing with the county legislative body of a resolution for an annexation election by the city council under RCW 35.13.015; or
- The filing with the county legislative body of a voter petition calling for an annexation election under RCW 35.13.020.

A third type of annexation, that initiated by a 60 percent petition, may be subject to review such that the ad hoc annexation review board would need to be convened. (Whether review is required by an ad hoc annexation review board in a county that does not have a boundary review board is unclear. See discussion in *Review* section in *The Sixty Percent Petition Annexation Method for First and Second Class Cities and Towns*.)

However, the board does not review any of the above types of annexations involving an area of less than ten acres and less than \$800,000 in assessed valuation.

Annexations Not Subject to Review

- Annexations for municipal purposes under [RCW 35.13.180](#); and
- Annexations of gifts, grants, or leases of federal land under [RCW 35.13.185](#) and [35.13.190](#).

Hearing

The review board is to give public notice of its meeting and provide an open hearing. *Meek v. Thurston County*, 60 Wn.2d 461 (1962).

Factors to be Considered in Decision ([RCW 35.13.173](#))

In making a decision on an annexation proposal, the board is to determine whether the property proposed to be annexed is of such character that the annexation would be in the public interest and for the public welfare, and in the best interest of the city, county, and the other political subdivisions affected. The factors the board must consider include those identified in [RCW 35.13.173](#).

Cooperation of Other Governmental Units ([RCW 35.13.173](#))

The officials of a city, town, county, and other political subdivisions are to assist the review board as much as possible. They are to furnish all relevant information and records to the review board.

Decision ([RCW 35.13.173](#))

The board's decision either for or against the annexation is to be made within three months and is to be filed with the county legislative body.

In [AGO 1962 No. 178](#), the attorney general's office concluded that the review board has the authority to delete property from a proposed annexation, but only when the deletion would be in the public interest.

The board's decision must be in writing and must include the reasons for the decision and its findings concerning the specified factors and any "other material considerations." The findings need not include specific data on every factor, but they are to indicate that all the factors were considered.

If the decision is favorable, the county legislative authority under the election method of annexation is to fix a date for the election, as set out in *Methods of Annexation in First and Second Class Cities and in Towns* of this publication for the appropriate annexation method. If the board votes against the annexation, the proposal does not go forward to an election.

THE COUNTY ANNEXATION REVIEW BOARD FOR CODE CITIES

Formation and Composition of Board ([RCW 35A.14.160 - .190](#))

A county annexation review board for code cities is to be established in each county containing one or more code cities and in which a boundary review board has not been formed. Its function is to review annexations by code cities within the county.

- **Membership of Board.** The governor is to appoint members of the county annexation review board for code cities, supposedly within 45 days of the first code city having been established in the county, as set

out in [RCW 35A.14.160](#) - .170.

- **Terms of Board Members** (see [RCW 35A.14.180](#)).
- **Organization and Rules of Board** (see [RCW 35A.190](#)).

Annexations Subject to Review ([RCW 35A.14.220](#))

- Those initiated by resolution of the city council for an election under [RCW 35A.14.015](#), and
- Those initiated by voter petition for an election under [RCW 35A.14.020](#).

However, review is not required for annexations of less than 50 acres or less than \$2 million in assessed valuation.

Annexations Not Subject to Review by the Board ([RCW 35A.14.220](#))

- Annexations initiated by a 60 percent petition under [RCW 35A.14.120](#),
- Annexations of unincorporated islands under [RCW 35A.14.295](#) and [35A.14.297](#),
- Annexations for municipal purposes under [RCW 35A.14.300](#), and
- Annexations of gifts, grants, or leases of federal land under [RCW 35A.14.310](#) and [35A.14.320](#).

Annexation Review Procedures

- **Jurisdiction** ([RCW 35A.14.200](#)). The jurisdiction of the county annexation review board is invoked when either of the following is filed with the board:
 - A resolution for an annexation election under [RCW 35A.14.015](#); or
 - A petition for an annexation election under [RCW 35A.14.020](#).
- **Meeting to Fix Hearing Date** (see [RCW 35A.14.040](#)).
- **Notice of Hearing on Annexation Proposal** (see [RCW 35A.14.040](#)).
- **Hearing**
 - **Participants** ([RCW 35A.14.040](#))
 - A representative of the city, who must make a brief presentation explaining the annexation and its benefits;
 - The annexation petitioners;
 - Any resident of the city or of the area proposed to be annexed;
 - **Record** ([RCW 35A.14.200](#)). A verbatim record must be made of all testimony presented at the hearing. A copy of the transcript of the testimony must be provided to any person or governmental unit that requests it and pays its reasonable cost.
 - **Continuances** ([RCW 35A.14.040](#)). The hearing may be adjourned from time to time in the board's discretion, not to exceed 30 days from the commencement of the hearing.
- **Factors to be Considered in Decision** ([RCW 35A.14.200](#)) In making a decision on an annexation proposal, the board is to determine whether the proposed annexation is in the public interest and for the public

welfare. The factors it must consider include those identified in [RCW 35A.14.200](#).

- **Decision** ([RCW 35A.14.050](#)).

Within 30 days after the final day of hearing, the board must take one of the following actions:

- Approve the proposal as submitted;
- Modify the proposal and approve it as modified. The board may delete territory, or add territory if it does not increase the total area by more than five percent and if residents and property owners of the additional territory are afforded an opportunity to be heard; or
- Disapprove the proposal.

The board must issue a written decision, including written findings and conclusions. The findings need not include specific data on all of the factors listed above, but they must indicate that all factors were considered ([RCW 35A.14.200](#)). If an annexation proposal is modified by the board, the modification must set out in the written decision ([RCW 35A.14.050](#)).

Dissenting members of the board have a right to have their written dissents included as part of the decision.

The board must file its written decision with the county legislative body and with the city council ([RCW 35A.14.050](#)).

If the board disapproves the proposal, no further action is taken, and no proposal for annexation of the same or substantially the same territory may be initiated or considered for 12 months ([RCW 35A.14.050](#)).

- **Appeal** (see [RCW 35A.14.210](#)).

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