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KING COUNTY
SUPERIOR COURT CLERK
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CASE #: 26-2-36947-0 SEA

IN THE SUPERIOR COURT OF THE STATE OF WASHINGTON
FOR KING COUNTY

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| SEATTLE FIREFIGHTERS PENSION BOARD,<br><br>Plaintiff,<br><br>vs.<br><br>CITY OF SEATTLE, a municipal corporation,<br><br>Defendant. | No. _____<br><br>COMPLAINT FOR DECLARATORY AND INJUNCTIVE RELIEF |

COMES NOW the plaintiff Seattle Firefighters Pension Board ("Board") and avers as follows.

Parties

1. The Board is an agency created under state law with administrative responsibilities under RCW 41.16, 41.18, and 41.26. It is not a City agency.

2. The City of Seattle ("City") is a municipal corporation under RCW 35.01.010.

Jurisdiction/Venue

3. This Court has jurisdiction to provide declaratory relief under the Uniform Declaratory Judgment Act, RCW 7.24.



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4. Venue for this controversy is appropriate in King County.

Nature of the Controversy

5. The Board has general responsibility for firefighter pensions and medical benefits that flow from RCW 41.16.020/RCW 41.16.040 which set forth the membership and powers and duties of a local board, RCW 41.18.020 which further defines the powers and duties of a local board, and RCW 41.26.110. In RCW 41.26.110(1)(a), the Legislature provided that first class cities may retain the existing fire pension boards created pursuant to RCW 41.16.020 and have them undertake similar responsibilities under LEOFF.

6. Washington law provides that the duties of local boards with respect to applications for medical benefits and pensions for firefighters are exclusive. A city council has no authority to review, amend, or reject a claim for pension allowed by a pension board.

7. In 1982, City Council President Jeanette Williams sought an opinion from the City Attorney as to whether the police and fire pension boards could be consolidated. The City Attorney concluded in a June 29, 1982, opinion letter that the boards had differing statutory authority and that the Board was a state agency. That letter concluded that the Board could hire its own staff and the Board alone had "the ultimate power regarding the staff," a power derived from statute. If the City refused to appropriate funds for the Board's staff needs, such an act would be unconstitutional.

Because the Board's funds are ultimately derived from statutorily-mandated allocations of certain state taxes, the City Attorney concluded Seattle had no authority to exert budgetary oversight over the Board's funds:

> [W]e are led to the additional conclusion that under the existing laws dealing with the Firemen's Pension Board and Fund established by Chs. 41.16 and 41.18 RCW, the City Council has no control over the General Fund allocation to such Fund or the percentage of total revenue to be expended for "administration" of the Fund and



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the staff assistance to be provided to the Firemen's Pension Board. Such matters are solely within the province of the Firemen's Pension Board. RCW 41.16.040; *cf.* 196 7 AGO No. 28.

8. In an action filed by the Board against the City when the City refused to issue warrants to pay for the Board's independent counsel, a January 10, 1984, King County Superior Court judgment stated:

> A. The Washington State Legislature has, in the enactment of RCW ch. 41.16 and RCW ch. 41.18, created a semiautonomous board which in Seattle is the plaintiff Seattle Firemen's Pension Board.
>
> B. In response to the three specific sub-questions for declaration, the court declares as follows:
>
> 1. The City Comptroller cannot refuse to issue warrants against the pension fund on vouchers properly approved and submitted for payment of lawful expenditures and claims by the plaintiff Board.
>
> 2. The statutory power to "employ such ... personnel as the Board may deem necessary for the proper administration of this chapter" includes the power to hire independent legal counsel when in the opinion and sole discretion of the plaintiff Board the hiring of such counsel is deemed necessary.
>
> 3. The defendant Comptroller cannot, in opposition to a contrary determination by a majority of the plaintiff Board, change the accounting procedure for Board payroll including the method and dates of payment.

This ruling remains in effect.

9. Although the Legislature created LEOFF Plan 1 in 1969 and LEOFF Plan II in 1977, RCW 41.16/41.18 remain in place for the most elderly cadre of retired firefighters. Specifically, as to those systems, RCW 41.16.150 authorized municipalities like the City to establish a firefighters' pension fund to receive funds necessary to pay for firefighter pensions and medical expenses. The City then appropriates City general fund monies from State-authorized tax sources to the pension fund. The local boards are authorized to make payments from the fund for



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firefighter benefits and system administration. RCW 41.16.040, RCW 41.18.020. Because only the Board could transfer monies from the fund, Seattle has no statutory authority to do so.

10. The City enacted a statutory firefighters' pension fund by ordinance and in 1994, at the Board's request, provided for a fire actuarial account. The actuarial account is within the statutory pension fund and is administered by the Board. 1994's Ordinance 117216 was enacted so that after 2019 the City would not have to appropriate City general fund monies to pay required firefighter benefit obligations. In 1997, the actuarial account was amended by Ordinance 118814, with the Board's concurrence, to change the level funding requirement for the account, allowing the City flexibility in funding it, and sliding full funding for the actuarial account to 2029. But Ordinance 118814 specifically provided: "Funds in the actuarial account are for the purpose of meeting pension obligations and funds will not be transferred for the actuarial account for other purposes unless and until all obligations of the fund have been satisfied." Whether taken from the fund authorized by RCW 41.16.150 or this actuarial account, the monies belong to the retirees and may not be diverted to other purposes by the City.

The Legislature has also made clear that pension funds may not be used for anything other than payment of obligations in RCW 41.16/41.18:

> All funds held by any firefighters' or police officers' relief and pension fund shall remain in that fund for the purpose of paying the obligations of the fund. The municipality shall continue to levy the dollar rate as provided in RCW 41.16.060, and this dollar rate shall be used for the purpose of paying the benefits provided in chapters 41.16 and 41.18 RCW. The obligations of chapter 41.20 RCW shall continue to be paid from whatever financial sources the city has been using for this purpose.

RCW 41.26.040(3).

11. For the City's 2027-28 budget, the Mayor has proposed the elimination of the actuarial account created by Ordinances 117216 and 118814, over the Board's objection, and the



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transfer of all funds in it to the statutory pension fund. The City Council seemingly concurs in this decision. By terminating the actuarial account and transferring monies in it to the statutory pension fund, the City will not appropriate funds in its general fund, derived from state-authorized taxes dedicated to payment of retired firefighter benefits for the upcoming biennium, freeing revenue from the dedicated state-authorized tax sources for other City purposes.

12. The City lacks authority to affect the statutory pension fund or the actuarial account administered by the Board, without the Board's approval.

Declaratory Relief Sought

13. An actual, justiciable controversy exists between the City and the Board over the actuarial account.

14. The Court should declare that the City cannot unilaterally decide to terminate the actuarial account, and that the City cannot use any actuarial account or statutory pension fund money for purposes other than those set forth in RCW 41.16/41.18/41.26.

WHEREFORE, the Board prays for the following:

1. For a declaratory judgment as set forth herein;

2. For its costs, including reasonable attorney fees;

3. For such other relief as the Court may deems equitable and proper.

DATED this 10th day of November, 2026.

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