
SUBSTITUTE SENATE BILL 5906

State of Washington

64th Legislature

2015 Regular Session

By Senate Government Operations & Security (originally sponsored by Senator McAuliffe)

READ FIRST TIME 02/20/15.

1 AN ACT Relating to removing disincentives to the voluntary
2 formation of regional fire protection service authorities by
3 equalizing certain provisions with existing laws governing fire
4 protection districts and by clarifying the formation process;
5 amending RCW 52.26.030, 52.26.220, 52.26.230, 84.52.010, 84.52.010,
6 84.52.043, 84.52.043, 84.52.125, 84.52.125, and 84.55.092; reenacting
7 and amending RCW 52.26.020; creating a new section; providing
8 effective dates; and providing expiration dates.

9 BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF WASHINGTON:

10 **Sec. 1.** RCW 52.26.020 and 2011 c 141 s 1 are each reenacted and
11 amended to read as follows:

12 The definitions in this section apply throughout this chapter
13 unless the context clearly requires otherwise.

14 (1) "Board" means the governing body of a regional fire
15 protection service authority.

16 (2) "Elected official" means an elected official of a
17 participating fire protection jurisdiction or a regional fire
18 protection district commissioner created under RCW 52.26.080.

19 (3) "Fire protection jurisdiction" means a fire district,
20 regional fire protection service authority, city, town, port
21 district, municipal airport, or Indian tribe.

1 (4) "Participating fire protection jurisdiction" means a fire
2 protection jurisdiction participating in the formation or operation
3 of a regional fire protection service authority.

4 (5) "Regional fire protection service authority" or "authority"
5 means a municipal corporation, an independent taxing authority within
6 the meaning of Article VII, section 1 of the state Constitution, and
7 a taxing district within the meaning of Article VII, section 2 of the
8 state Constitution, whose boundaries are coextensive with two or more
9 adjacent fire protection jurisdictions and that has been created by a
10 vote of the people under this chapter to implement a regional fire
11 protection service authority plan.

12 (6) "Regional fire protection service authority plan" or "plan"
13 means a plan to develop and finance a regional fire protection
14 service authority project or projects((7)) including, but not limited
15 to, specific capital projects, fire operations and emergency service
16 operations pursuant to RCW 52.26.040(3)(b), and preservation and
17 maintenance of existing or future facilities.

18 (7) "Regional fire protection service authority planning
19 committee" or "planning committee" means the advisory committee
20 created under RCW 52.26.030 to create and propose to fire protection
21 jurisdictions a regional fire protection service authority plan to
22 design, finance, and develop fire protection and emergency service
23 projects.

24 (8) "Regular property taxes" has the same meaning as in RCW
25 84.04.140.

26 **Sec. 2.** RCW 52.26.030 and 2004 c 129 s 3 are each amended to
27 read as follows:

28 Regional fire protection service authority planning committees
29 are advisory entities that are created, convened, and empowered as
30 follows:

31 (1) Any two or more adjacent fire protection jurisdictions may
32 create a regional fire protection service authority and convene a
33 regional fire protection service authority planning committee. No
34 fire protection jurisdiction may participate in more than one created
35 authority.

36 (2) Each governing body of the fire protection jurisdictions
37 participating in planning under this chapter shall appoint three
38 elected officials to the authority planning committee. Members of the
39 planning committee may receive compensation of seventy dollars per

1 day, or portion thereof, not to exceed seven hundred dollars per
2 year, for attendance at planning committee meetings and for
3 performance of other services in behalf of the authority, and may be
4 reimbursed for travel and incidental expenses at the discretion of
5 their respective governing body.

6 (3) A regional fire protection service authority planning
7 committee may receive state funding, as appropriated by the
8 legislature, or county funding provided by the affected counties for
9 start-up funding to pay for salaries, expenses, overhead, supplies,
10 and similar expenses ordinarily and necessarily incurred. Upon
11 creation of a regional fire protection service authority, the
12 authority shall within one year reimburse the state or county for any
13 sums advanced for these start-up costs from the state or county.

14 (4) The planning committee shall conduct its affairs and
15 formulate a regional fire protection service authority plan as
16 provided under RCW 52.26.040.

17 (5) At its first meeting, a regional fire protection service
18 authority planning committee may elect officers and provide for the
19 adoption of rules and other operating procedures.

20 (6) The planning committee may dissolve itself at any time by a
21 majority vote of the total membership of the planning committee. Any
22 participating fire protection jurisdiction may withdraw upon thirty
23 calendar days' written notice to the other jurisdictions.

24 **Sec. 3.** RCW 52.26.220 and 2006 c 200 s 12 are each amended to
25 read as follows:

26 (1) (~~Notwithstanding any other provision in this chapter to the~~
27 ~~contrary, any~~) (a) The initial imposition of a benefit charge
28 authorized by this chapter (~~is not effective unless a proposition to~~
29 ~~impose the benefit charge is approved by a~~) must be approved by
30 sixty percent (~~majority~~) of the voters of the regional fire
31 protection service authority voting at a general election or at a
32 special election called by the authority for that purpose(~~, held~~
33 ~~within the authority~~). ((A)) Ballot (~~measure that contains~~)
34 measures containing an authorization to impose benefit charges
35 (~~and~~) that (~~is~~) are approved by the voters pursuant to RCW
36 52.26.060 (~~meets~~) satisfy the proposition approval requirement of
37 this section.

1 **(b)** An election held ((under this section)) for the initial
2 imposition of a benefit charge must be held not more than twelve
3 months prior to the date on which the first charge is to be assessed.

4 **(c)** A benefit charge approved at an election expires in six
5 ((years)) or fewer years as authorized by the voters, unless
6 subsequently reapproved by the voters.

7 **(2)** ((The)) Ballot measures calling for the initial imposition of
8 a benefit charge must be submitted so as to enable ((the)) voters
9 favoring the authorization of ((a regional fire protection service
10 authority)) benefit charges to vote "Yes" and those opposed to vote
11 "No." The ballot question is as follows:

12 "Shall the regional fire protection service
13 authority composed of (insert the participating fire
14 protection jurisdictions) be authorized to impose
15 benefit charges each year for (insert number of years
16 not to exceed six) years, not to exceed an amount equal to
17 sixty percent of its operating budget, and be prohibited from
18 imposing an additional property tax under RCW
19 52.26.140(1)(c)?

20 YES NO
21

22 **(3)** ((Authorities renewing the benefit charge may elect to use
23 the following alternative ballot)) (a) The continued imposition of
24 benefit charges authorized by this chapter must be approved by a
25 majority of the voters of the regional fire protection service
26 authority voting at a general election or at a special election
27 called by the authority for that purpose.

28 **(b)** Ballot measures calling for the continued imposition of
29 benefit charges must be submitted so as to enable voters favoring the
30 continued imposition of benefit charges to vote "Yes" and those
31 opposed to vote "No." The ballot question must be substantially in
32 the following form:

33 "Shall the regional fire protection service
34 authority composed of (insert the participating fire
35 protection jurisdictions) be authorized to
36 continue voter-authorized benefit charges each year
37 for (insert number of years not to exceed six) years,
38 not to exceed an amount equal to sixty percent of its

1 operating budget, and be prohibited from imposing an
2 additional property tax under RCW 52.26.140(1)(c)?

3 YES NO

4

5 **Sec. 4.** RCW 52.26.230 and 2004 c 129 s 29 are each amended to
6 read as follows:

7 (1) Not fewer than ten days nor more than six months before the
8 election at which the proposition to impose the benefit charge is
9 submitted as provided in this chapter, the governing board of the
10 regional fire protection service authority, or the planning committee
11 if the benefit charge is proposed as part of the initial formation of
12 the authority, shall hold a public hearing specifically setting forth
13 its proposal to impose benefit charges for the support of its legally
14 authorized activities that will maintain or improve the services
15 afforded in the authority. A report of the public hearing shall be
16 filed with the county treasurer of each county in which the property
17 is located and be available for public inspection.

18 (2) Prior to November 15th of each year the governing board of
19 the authority shall hold a public hearing to review and establish the
20 regional fire protection service authority benefit charges for the
21 subsequent year.

22 (3) All resolutions imposing or changing the benefit charges must
23 be filed with the county treasurer or treasurers of each county in
24 which the property is located, together with the record of each
25 public hearing, before November 30th immediately preceding the year
26 in which the benefit charges are to be collected on behalf of the
27 authority.

28 (4) After the benefit charges have been established, the owners
29 of the property subject to the charge must be notified of the amount
30 of the charge.

31 **Sec. 5.** RCW 84.52.010 and 2011 1st sp.s. c 28 s 2 are each
32 amended to read as follows:

33 (1) Except as is permitted under RCW 84.55.050, all taxes must be
34 levied or voted in specific amounts.

35 (2) The rate percent of all taxes for state and county purposes,
36 and purposes of taxing districts coextensive with the county, must be
37 determined, calculated and fixed by the county assessors of the
38 respective counties, within the limitations provided by law, upon the

1 assessed valuation of the property of the county, as shown by the
2 completed tax rolls of the county, and the rate percent of all taxes
3 levied for purposes of taxing districts within any county must be
4 determined, calculated and fixed by the county assessors of the
5 respective counties, within the limitations provided by law, upon the
6 assessed valuation of the property of the taxing districts
7 respectively.

8 (3) When a county assessor finds that the aggregate rate of tax
9 levy on any property, that is subject to the limitations set forth in
10 RCW 84.52.043 or 84.52.050, exceeds the limitations provided in
11 either of these sections, the assessor must recompute and establish a
12 consolidated levy in the following manner:

13 (a) The full certified rates of tax levy for state, county,
14 county road district, and city or town purposes must be extended on
15 the tax rolls in amounts not exceeding the limitations established by
16 law; however any state levy takes precedence over all other levies
17 and may not be reduced for any purpose other than that required by
18 RCW 84.55.010. If, as a result of the levies imposed under RCW
19 36.54.130, 84.34.230, 84.52.069, 84.52.105, the portion of the levy
20 by a metropolitan park district that was protected under RCW
21 84.52.120, 84.52.125, 84.52.135, 84.52.140, and the protected portion
22 of the levy under RCW 86.15.160 by flood control zone districts in a
23 county with a population of seven hundred seventy-five thousand or
24 more that are coextensive with a county, the combined rate of regular
25 property tax levies that are subject to the one percent limitation
26 exceeds one percent of the true and fair value of any property, then
27 these levies must be reduced as follows:

28 (i) The portion of the levy by a metropolitan park district that
29 has a population of less than one hundred fifty thousand and is
30 located in a county with a population of one million five hundred
31 thousand or more that is protected under RCW 84.52.120 must be
32 reduced until the combined rate no longer exceeds one percent of the
33 true and fair value of any property or must be eliminated;

34 (ii) If the combined rate of regular property tax levies that are
35 subject to the one percent limitation still exceeds one percent of
36 the true and fair value of any property, the protected portion of the
37 levy imposed under RCW 86.15.160 by a flood control zone district in
38 a county with a population of seven hundred seventy-five thousand or
39 more that is coextensive with a county must be reduced until the

1 combined rate no longer exceeds one percent of the true and fair
2 value of any property or must be eliminated;

3 (iii) If the combined rate of regular property tax levies that
4 are subject to the one percent limitation still exceeds one percent
5 of the true and fair value of any property, the levy imposed by a
6 county under RCW 84.52.140 must be reduced until the combined rate no
7 longer exceeds one percent of the true and fair value of any property
8 or must be eliminated;

9 (iv) If the combined rate of regular property tax levies that are
10 subject to the one percent limitation still exceeds one percent of
11 the true and fair value of any property, the portion of the levy by a
12 fire protection district or regional fire protection service
13 authority that is protected under RCW 84.52.125 must be reduced until
14 the combined rate no longer exceeds one percent of the true and fair
15 value of any property or must be eliminated;

16 (v) If the combined rate of regular property tax levies that are
17 subject to the one percent limitation still exceeds one percent of
18 the true and fair value of any property, the levy imposed by a county
19 under RCW 84.52.135 must be reduced until the combined rate no longer
20 exceeds one percent of the true and fair value of any property or
21 must be eliminated;

22 (vi) If the combined rate of regular property tax levies that are
23 subject to the one percent limitation still exceeds one percent of
24 the true and fair value of any property, the levy imposed by a ferry
25 district under RCW 36.54.130 must be reduced until the combined rate
26 no longer exceeds one percent of the true and fair value of any
27 property or must be eliminated;

28 (vii) If the combined rate of regular property tax levies that
29 are subject to the one percent limitation still exceeds one percent
30 of the true and fair value of any property, the portion of the levy
31 by a metropolitan park district with a population of one hundred
32 fifty thousand or more that is protected under RCW 84.52.120 must be
33 reduced until the combined rate no longer exceeds one percent of the
34 true and fair value of any property or must be eliminated;

35 (viii) If the combined rate of regular property tax levies that
36 are subject to the one percent limitation still exceeds one percent
37 of the true and fair value of any property, then the levies imposed
38 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed
39 under RCW 84.52.069 that is in excess of thirty cents per thousand
40 dollars of assessed value, must be reduced on a pro rata basis until

1 the combined rate no longer exceeds one percent of the true and fair
2 value of any property or must be eliminated; and

3 (ix) If the combined rate of regular property tax levies that are
4 subject to the one percent limitation still exceeds one percent of
5 the true and fair value of any property, then the thirty cents per
6 thousand dollars of assessed value of tax levy imposed under RCW
7 84.52.069 must be reduced until the combined rate no longer exceeds
8 one percent of the true and fair value of any property or must be
9 eliminated.

10 (b) The certified rates of tax levy subject to these limitations
11 by all junior taxing districts imposing taxes on such property must
12 be reduced or eliminated as follows to bring the consolidated levy of
13 taxes on such property within the provisions of these limitations:

14 (i) First, the certified property tax levy rates of those junior
15 taxing districts authorized under RCW 36.68.525, 36.69.145,
16 35.95A.100, and 67.38.130 must be reduced on a pro rata basis or
17 eliminated;

18 (ii) Second, if the consolidated tax levy rate still exceeds
19 these limitations, the certified property tax levy rates of flood
20 control zone districts other than the portion of a levy protected
21 under RCW 84.52.815 must be reduced on a pro rata basis or
22 eliminated;

23 (iii) Third, if the consolidated tax levy rate still exceeds
24 these limitations, the certified property tax levy rates of all other
25 junior taxing districts, other than fire protection districts,
26 regional fire protection service authorities, library districts, the
27 first fifty cent per thousand dollars of assessed valuation levies
28 for metropolitan park districts, and the first fifty cent per
29 thousand dollars of assessed valuation levies for public hospital
30 districts, must be reduced on a pro rata basis or eliminated;

31 (iv) Fourth, if the consolidated tax levy rate still exceeds
32 these limitations, the first fifty cent per thousand dollars of
33 assessed valuation levies for metropolitan park districts created on
34 or after January 1, 2002, must be reduced on a pro rata basis or
35 eliminated;

36 (v) Fifth, if the consolidated tax levy rate still exceeds these
37 limitations, the certified property tax levy rates authorized to fire
38 protection districts under RCW 52.16.140 and 52.16.160 and regional
39 fire protection service authorities under RCW 52.26.140(1) (b) and
40 (c) must be reduced on a pro rata basis or eliminated; and

1 (vi) Sixth, if the consolidated tax levy rate still exceeds these
2 limitations, the certified property tax levy rates authorized for
3 fire protection districts under RCW 52.16.130, regional fire
4 protection service authorities under RCW 52.26.140(1)(a), library
5 districts, metropolitan park districts created before January 1,
6 2002, under their first fifty cent per thousand dollars of assessed
7 valuation levy, and public hospital districts under their first fifty
8 cent per thousand dollars of assessed valuation levy, must be reduced
9 on a pro rata basis or eliminated.

10 **Sec. 6.** RCW 84.52.010 and 2009 c 551 s 7 are each amended to
11 read as follows:

12 Except as is permitted under RCW 84.55.050, all taxes shall be
13 levied or voted in specific amounts.

14 The rate percent of all taxes for state and county purposes, and
15 purposes of taxing districts coextensive with the county, shall be
16 determined, calculated and fixed by the county assessors of the
17 respective counties, within the limitations provided by law, upon the
18 assessed valuation of the property of the county, as shown by the
19 completed tax rolls of the county, and the rate percent of all taxes
20 levied for purposes of taxing districts within any county shall be
21 determined, calculated and fixed by the county assessors of the
22 respective counties, within the limitations provided by law, upon the
23 assessed valuation of the property of the taxing districts
24 respectively.

25 When a county assessor finds that the aggregate rate of tax levy
26 on any property, that is subject to the limitations set forth in RCW
27 84.52.043 or 84.52.050, exceeds the limitations provided in either of
28 these sections, the assessor shall recompute and establish a
29 consolidated levy in the following manner:

30 (1) The full certified rates of tax levy for state, county,
31 county road district, and city or town purposes shall be extended on
32 the tax rolls in amounts not exceeding the limitations established by
33 law; however any state levy shall take precedence over all other
34 levies and shall not be reduced for any purpose other than that
35 required by RCW 84.55.010. If, as a result of the levies imposed
36 under RCW 36.54.130, 84.34.230, 84.52.069, 84.52.105, the portion of
37 the levy by a metropolitan park district that was protected under RCW
38 84.52.120, 84.52.125, 84.52.135, and 84.52.140, the combined rate of
39 regular property tax levies that are subject to the one percent

1 limitation exceeds one percent of the true and fair value of any
2 property, then these levies shall be reduced as follows:

3 (a) The levy imposed by a county under RCW 84.52.140 shall be
4 reduced until the combined rate no longer exceeds one percent of the
5 true and fair value of any property or shall be eliminated;

6 (b) If the combined rate of regular property tax levies that are
7 subject to the one percent limitation still exceeds one percent of
8 the true and fair value of any property, the portion of the levy by a
9 fire protection district or regional fire protection service
10 authority that is protected under RCW 84.52.125 shall be reduced
11 until the combined rate no longer exceeds one percent of the true and
12 fair value of any property or shall be eliminated;

13 (c) If the combined rate of regular property tax levies that are
14 subject to the one percent limitation still exceeds one percent of
15 the true and fair value of any property, the levy imposed by a county
16 under RCW 84.52.135 must be reduced until the combined rate no longer
17 exceeds one percent of the true and fair value of any property or
18 must be eliminated;

19 (d) If the combined rate of regular property tax levies that are
20 subject to the one percent limitation still exceeds one percent of
21 the true and fair value of any property, the levy imposed by a ferry
22 district under RCW 36.54.130 must be reduced until the combined rate
23 no longer exceeds one percent of the true and fair value of any
24 property or must be eliminated;

25 (e) If the combined rate of regular property tax levies that are
26 subject to the one percent limitation still exceeds one percent of
27 the true and fair value of any property, the portion of the levy by a
28 metropolitan park district that is protected under RCW 84.52.120
29 shall be reduced until the combined rate no longer exceeds one
30 percent of the true and fair value of any property or shall be
31 eliminated;

32 (f) If the combined rate of regular property tax levies that are
33 subject to the one percent limitation still exceeds one percent of
34 the true and fair value of any property, then the levies imposed
35 under RCW 84.34.230, 84.52.105, and any portion of the levy imposed
36 under RCW 84.52.069 that is in excess of thirty cents per thousand
37 dollars of assessed value, shall be reduced on a pro rata basis until
38 the combined rate no longer exceeds one percent of the true and fair
39 value of any property or shall be eliminated; and

1 (g) If the combined rate of regular property tax levies that are
2 subject to the one percent limitation still exceeds one percent of
3 the true and fair value of any property, then the thirty cents per
4 thousand dollars of assessed value of tax levy imposed under RCW
5 84.52.069 shall be reduced until the combined rate no longer exceeds
6 one percent of the true and fair value of any property or eliminated.

7 (2) The certified rates of tax levy subject to these limitations
8 by all junior taxing districts imposing taxes on such property shall
9 be reduced or eliminated as follows to bring the consolidated levy of
10 taxes on such property within the provisions of these limitations:

11 (a) First, the certified property tax levy rates of those junior
12 taxing districts authorized under RCW 36.68.525, 36.69.145,
13 35.95A.100, and 67.38.130 shall be reduced on a pro rata basis or
14 eliminated;

15 (b) Second, if the consolidated tax levy rate still exceeds these
16 limitations, the certified property tax levy rates of flood control
17 zone districts shall be reduced on a pro rata basis or eliminated;

18 (c) Third, if the consolidated tax levy rate still exceeds these
19 limitations, the certified property tax levy rates of all other
20 junior taxing districts, other than fire protection districts,
21 regional fire protection service authorities, library districts, the
22 first fifty cent per thousand dollars of assessed valuation levies
23 for metropolitan park districts, and the first fifty cent per
24 thousand dollars of assessed valuation levies for public hospital
25 districts, shall be reduced on a pro rata basis or eliminated;

26 (d) Fourth, if the consolidated tax levy rate still exceeds these
27 limitations, the first fifty cent per thousand dollars of assessed
28 valuation levies for metropolitan park districts created on or after
29 January 1, 2002, shall be reduced on a pro rata basis or eliminated;

30 (e) Fifth, if the consolidated tax levy rate still exceeds these
31 limitations, the certified property tax levy rates authorized to fire
32 protection districts under RCW 52.16.140 and 52.16.160 and regional
33 fire protection service authorities under RCW 52.26.140(1) (b) and
34 (c) shall be reduced on a pro rata basis or eliminated; and

35 (f) Sixth, if the consolidated tax levy rate still exceeds these
36 limitations, the certified property tax levy rates authorized for
37 fire protection districts under RCW 52.16.130, regional fire
38 protection service authorities under RCW 52.26.140(1)(a), library
39 districts, metropolitan park districts created before January 1,
40 2002, under their first fifty cent per thousand dollars of assessed

1 valuation levy, and public hospital districts under their first fifty
2 cent per thousand dollars of assessed valuation levy, shall be
3 reduced on a pro rata basis or eliminated.

4 **Sec. 7.** RCW 84.52.043 and 2011 c 275 s 2 are each amended to
5 read as follows:

6 Within and subject to the limitations imposed by RCW 84.52.050 as
7 amended, the regular ad valorem tax levies upon real and personal
8 property by the taxing districts hereafter named are as follows:

9 (1) Levies of the senior taxing districts are as follows: (a) The
10 levy by the state may not exceed three dollars and sixty cents per
11 thousand dollars of assessed value adjusted to the state equalized
12 value in accordance with the indicated ratio fixed by the state
13 department of revenue to be used exclusively for the support of the
14 common schools; (b) the levy by any county may not exceed one dollar
15 and eighty cents per thousand dollars of assessed value; (c) the levy
16 by any road district may not exceed two dollars and twenty-five cents
17 per thousand dollars of assessed value; and (d) the levy by any city
18 or town may not exceed three dollars and thirty-seven and one-half
19 cents per thousand dollars of assessed value. However any county is
20 hereby authorized to increase its levy from one dollar and eighty
21 cents to a rate not to exceed two dollars and forty-seven and one-
22 half cents per thousand dollars of assessed value for general county
23 purposes if the total levies for both the county and any road
24 district within the county do not exceed four dollars and five cents
25 per thousand dollars of assessed value, and no other taxing district
26 has its levy reduced as a result of the increased county levy.

27 (2) The aggregate levies of junior taxing districts and senior
28 taxing districts, other than the state, may not exceed five dollars
29 and ninety cents per thousand dollars of assessed valuation. The term
30 "junior taxing districts" includes all taxing districts other than
31 the state, counties, road districts, cities, towns, port districts,
32 and public utility districts. The limitations provided in this
33 subsection do not apply to: (a) Levies at the rates provided by
34 existing law by or for any port or public utility district; (b)
35 excess property tax levies authorized in Article VII, section 2 of
36 the state Constitution; (c) levies for acquiring conservation futures
37 as authorized under RCW 84.34.230; (d) levies for emergency medical
38 care or emergency medical services imposed under RCW 84.52.069; (e)
39 levies to finance affordable housing for very low-income housing

1 imposed under RCW 84.52.105; (f) the portions of levies by
2 metropolitan park districts that are protected under RCW 84.52.120;
3 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies
4 for criminal justice purposes under RCW 84.52.135; (i) the portions
5 of levies by fire protection districts and regional fire protection
6 service authorities that are protected under RCW 84.52.125; (j)
7 levies by counties for transit-related purposes under RCW 84.52.140;
8 and (k) the protected portion of the levies imposed under RCW
9 86.15.160 by flood control zone districts in a county with a
10 population of seven hundred seventy-five thousand or more that are
11 coextensive with a county.

12 **Sec. 8.** RCW 84.52.043 and 2009 c 551 s 6 are each amended to
13 read as follows:

14 Within and subject to the limitations imposed by RCW 84.52.050 as
15 amended, the regular ad valorem tax levies upon real and personal
16 property by the taxing districts hereafter named shall be as follows:

17 (1) Levies of the senior taxing districts shall be as follows:

18 (a) The levy by the state shall not exceed three dollars and sixty
19 cents per thousand dollars of assessed value adjusted to the state
20 equalized value in accordance with the indicated ratio fixed by the
21 state department of revenue to be used exclusively for the support of
22 the common schools; (b) the levy by any county shall not exceed one
23 dollar and eighty cents per thousand dollars of assessed value; (c)
24 the levy by any road district shall not exceed two dollars and
25 twenty-five cents per thousand dollars of assessed value; and (d) the
26 levy by any city or town shall not exceed three dollars and thirty-
27 seven and one-half cents per thousand dollars of assessed value.
28 However any county is hereby authorized to increase its levy from one
29 dollar and eighty cents to a rate not to exceed two dollars and
30 forty-seven and one-half cents per thousand dollars of assessed value
31 for general county purposes if the total levies for both the county
32 and any road district within the county do not exceed four dollars
33 and five cents per thousand dollars of assessed value, and no other
34 taxing district has its levy reduced as a result of the increased
35 county levy.

36 (2) The aggregate levies of junior taxing districts and senior
37 taxing districts, other than the state, shall not exceed five dollars
38 and ninety cents per thousand dollars of assessed valuation. The term
39 "junior taxing districts" includes all taxing districts other than

1 the state, counties, road districts, cities, towns, port districts,
2 and public utility districts. The limitations provided in this
3 subsection shall not apply to: (a) Levies at the rates provided by
4 existing law by or for any port or public utility district; (b)
5 excess property tax levies authorized in Article VII, section 2 of
6 the state Constitution; (c) levies for acquiring conservation futures
7 as authorized under RCW 84.34.230; (d) levies for emergency medical
8 care or emergency medical services imposed under RCW 84.52.069; (e)
9 levies to finance affordable housing for very low-income housing
10 imposed under RCW 84.52.105; (f) the portions of levies by
11 metropolitan park districts that are protected under RCW 84.52.120;
12 (g) levies imposed by ferry districts under RCW 36.54.130; (h) levies
13 for criminal justice purposes under RCW 84.52.135; (i) the portions
14 of levies by fire protection districts and regional fire protection
15 service authorities that are protected under RCW 84.52.125; and (j)
16 levies by counties for transit-related purposes under RCW 84.52.140.

17 **Sec. 9.** RCW 84.52.125 and 2005 c 122 s 1 are each amended to
18 read as follows:

19 A fire protection district or regional fire protection service
20 authority may protect the district's or authority's tax levy from
21 prorationing under RCW 84.52.010(~~(+2)~~) (3)(b) by imposing up to a
22 total of twenty-five cents per thousand dollars of assessed value of
23 the tax levies authorized under RCW 52.16.140 and 52.16.160, or
24 52.26.140(1) (b) and (c) outside of the five dollars and ninety cents
25 per thousand dollars of assessed valuation limitation established
26 under RCW 84.52.043(2), if those taxes otherwise would be prorated
27 under RCW 84.52.010(~~(+2)(e)~~) (3)(b)(v).

28 **Sec. 10.** RCW 84.52.125 and 2005 c 122 s 1 are each amended to
29 read as follows:

30 A fire protection district or regional fire protection service
31 authority may protect the district's or authority's tax levy from
32 prorationing under RCW 84.52.010(2) by imposing up to a total of
33 twenty-five cents per thousand dollars of assessed value of the tax
34 levies authorized under RCW 52.16.140 and 52.16.160, or 52.26.140(1)
35 (b) and (c) outside of the five dollars and ninety cents per thousand
36 dollars of assessed valuation limitation established under RCW
37 84.52.043(2), if those taxes otherwise would be prorated under RCW
38 84.52.010(2)(e).

1 **Sec. 11.** RCW 84.55.092 and 1998 c 16 s 3 are each amended to
2 read as follows:

3 The regular property tax levy for each taxing district other than
4 the state may be set at the amount which would be allowed otherwise
5 under this chapter if the regular property tax levy for the district
6 for taxes due in prior years beginning with 1986 had been set at the
7 full amount allowed under this chapter including any levy authorized
8 under RCW 52.16.160 or 52.26.140(1)(c) that would have been imposed
9 but for the limitation in RCW 52.18.065 or 52.26.240, applicable upon
10 imposition of the benefit charge under chapter 52.18 RCW or RCW
11 52.26.180.

12 The purpose of this section is to remove the incentive for a
13 taxing district to maintain its tax levy at the maximum level
14 permitted under this chapter, and to protect the future levy capacity
15 of a taxing district that reduces its tax levy below the level that
16 it otherwise could impose under this chapter, by removing the adverse
17 consequences to future levy capacities resulting from such levy
18 reductions.

19 NEW SECTION. **Sec. 12.** Sections 5 through 11 of this act apply
20 to property taxes levied for collection in 2016 and thereafter.

21 NEW SECTION. **Sec. 13.** Section 5 of this act expires January 1,
22 2018.

23 NEW SECTION. **Sec. 14.** Section 6 of this act takes effect
24 January 1, 2018.

25 NEW SECTION. **Sec. 15.** Section 7 of this act expires January 1,
26 2018.

27 NEW SECTION. **Sec. 16.** Section 8 of this act takes effect
28 January 1, 2018.

29 NEW SECTION. **Sec. 17.** Section 9 of this act expires January 1,
30 2018.

1 NEW SECTION. **Sec. 18.** Section 10 of this act takes effect
2 January 1, 2018.

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