
SENATE BILL 6014

State of Washington

53rd Legislature

1994 Regular Session

By Senators Haugen, Winsley, Vognild and Snyder

Read first time 01/10/94. Referred to Committee on Government Operations.

1 AN ACT Relating to state fire protection services; amending RCW
2 84.52.043 and 84.52.010; adding a new section to chapter 84.52 RCW; and
3 providing for submission of this act to a vote of the people.

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

5 **Sec. 1.** RCW 84.52.043 and 1993 c 337 s 3 are each amended to read
6 as follows:

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

10 (1) Levies of the senior taxing districts shall be as follows: (a)
11 The levy by the state shall not exceed three dollars and sixty cents
12 per thousand dollars of assessed value adjusted to the state equalized
13 value in accordance with the indicated ratio fixed by the state
14 department of revenue to be used exclusively for the support of the
15 common schools; (b) the levy by the state shall not exceed two cents
16 per thousand dollars of assessed value adjusted to the state equalized
17 value in accordance with the indicated ratio fixed by the state
18 department of revenue to be used exclusively for state fire protection
19 services; (c) the levy by any county shall not exceed one dollar and

1 eighty cents per thousand dollars of assessed value; (~~(c)~~) (d) the
2 levy by any road district shall not exceed two dollars and twenty-five
3 cents per thousand dollars of assessed value; and (~~(d)~~) (e) the levy
4 by any city or town shall not exceed three dollars and thirty-seven and
5 one-half cents per thousand dollars of assessed value. However any
6 county is hereby authorized to increase its levy from one dollar and
7 eighty cents to a rate not to exceed two dollars and forty-seven and
8 one-half cents per thousand dollars of assessed value for general
9 county purposes if the total levies for both the county and any road
10 district within the county do not exceed four dollars and five cents
11 per thousand dollars of assessed value, and no other taxing district
12 has its levy reduced as a result of the increased county levy.

13 (2) The aggregate levies of junior taxing districts and senior
14 taxing districts, other than the state, shall not exceed five dollars
15 and ninety cents per thousand dollars of assessed valuation. The term
16 "junior taxing districts" includes all taxing districts other than the
17 state, counties, road districts, cities, towns, port districts, and
18 public utility districts. The limitations provided in this subsection
19 shall not apply to: (a) Levies at the rates provided by existing law
20 by or for any port or public utility district; (b) excess property tax
21 levies authorized in Article VII, section 2 of the state Constitution;
22 (c) levies for acquiring conservation futures as authorized under RCW
23 84.34.230; (d) levies for emergency medical care or emergency medical
24 services imposed under RCW 84.52.069; and (e) levies to finance
25 affordable housing for very low-income housing imposed under RCW
26 84.52.105.

27 NEW SECTION. **Sec. 2.** A new section is added to chapter 84.52 RCW
28 to read as follows:

29 Subject to the limitations in RCW 84.55.010, in each year the state
30 shall levy for collection in the following year for state fire
31 protection responsibilities within the department of community, trade,
32 and economic development a tax of two cents per thousand dollars of
33 assessed value upon the assessed valuation of all taxable property
34 within the state adjusted to the state equalized value in accordance
35 with the indicated ratio fixed by the state department of revenue.

36 **Sec. 3.** RCW 84.52.010 and 1993 c 337 s 4 are each amended to read
37 as follows:

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

3 The rate percent of all taxes for state and county purposes, and
4 purposes of taxing districts coextensive with the county, shall be
5 determined, calculated and fixed by the county assessors of the
6 respective counties, within the limitations provided by law, upon the
7 assessed valuation of the property of the county, as shown by the
8 completed tax rolls of the county, and the rate percent of all taxes
9 levied for purposes of taxing districts within any county shall be
10 determined, calculated and fixed by the county assessors of the
11 respective counties, within the limitations provided by law, upon the
12 assessed valuation of the property of the taxing districts
13 respectively.

14 When a county assessor finds that the aggregate rate of tax levy on
15 any property(~~(, that is)~~) subject to the limitations set forth in RCW
16 84.52.043 or 84.52.050(~~(, as now or hereafter amended,)~~) exceeds the
17 limitations provided in either of these sections, the assessor shall
18 recompute and establish a consolidated levy in the following manner:

19 (1) The full certified rates of tax levy for state, county, county
20 road district, and city or town purposes shall be extended on the tax
21 rolls in amounts not exceeding the limitations established by law,
22 subject to subsection (2)(e) of this section; however any state levy
23 shall take precedence over all other levies and shall not be reduced
24 for any purpose other than that required by RCW 84.55.010; however, if
25 as a result of the levies imposed under RCW 84.52.069, 84.34.230,
26 (~~and~~) 84.52.105, and section 2 of this act the combined rates of
27 regular property tax levies exceed one percent of the true and fair
28 value of any property, then the levies imposed under RCW 84.34.230 and
29 84.52.105, and any portion of the levy imposed under RCW 84.52.069 that
30 is in excess of thirty cents per thousand dollars of assessed value,
31 shall be reduced on a pro rata basis or eliminated until the combined
32 rates of regular property tax levies no longer exceed one percent of
33 the true and fair value of any property; and

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

1 (a) First, the certified property tax levy rates of those junior
2 taxing districts authorized under RCW 36.68.525, 36.69.145, and
3 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

7 (c) Third, if the consolidated tax levy rate still exceeds these
8 limitations, the certified property tax levy rates of all other junior
9 taxing districts, other than fire protection districts, library
10 districts, the first fifty cent per thousand dollars of assessed
11 valuation levies for metropolitan park districts, and the first fifty
12 cent per thousand dollars of assessed valuation levies for public
13 hospital districts, shall be reduced on a pro rata basis or eliminated;

14 (d) Fourth, if the consolidated tax levy rate still exceeds these
15 limitations, the certified property tax levy rates authorized to fire
16 protection districts under RCW 52.16.140 and 52.16.160 shall be reduced
17 on a pro rata basis or eliminated; and

18 (e) Fifth, if the consolidated tax levy rate still exceeds these
19 limitations, the certified property tax levy rates authorized for fire
20 protection districts under RCW 52.16.130, library districts,
21 metropolitan park districts under their first fifty cent per thousand
22 dollars of assessed valuation levy, and public hospital districts under
23 their first fifty cent per thousand dollars of assessed valuation levy,
24 shall be reduced on a pro rata basis or eliminated.

25 NEW SECTION. **Sec. 4.** This act shall be submitted to the people
26 for their adoption and ratification, or rejection, at the next
27 succeeding general election to be held in this state, in accordance
28 with Article II, section 1 of the state Constitution, as amended, and
29 the laws adopted to facilitate the operation thereof.

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