
HOUSE BILL 2651

State of Washington

57th Legislature

2002 Regular Session

By Representatives Carrell, Cooper, Crouse and Mielke

Read first time . Referred to Committee on .

1 AN ACT Relating to fire protection district property tax levies;
2 amending RCW 84.52.010 and 84.52.043; and adding a new section to
3 chapter 52.16 RCW.

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

5 NEW SECTION. **Sec. 1.** A new section is added to chapter 52.16 RCW
6 to read as follows:

7 Notwithstanding the limitation of dollar rates contained in RCW
8 52.16.130, 52.16.140, or 52.16.160, a fire protection district may
9 submit a ballot proposition to voters of the district authorizing the
10 fire protection district to levy each year for up to ten years an ad
11 valorem tax on all property located in the district not to exceed
12 twenty-five cents per thousand dollars of assessed value and which will
13 not cause the combined levies to exceed the constitutional or statutory
14 limitations, and the additional levy, or any portion of the levy, may
15 also be made when dollar rates of other taxing units are released by
16 agreement with the other taxing units from their authorized levies. A
17 simple majority vote of voters voting on the proposition is required
18 for approval.

1 **Sec. 2.** RCW 84.52.010 and 1995 2nd sp.s. c 13 s 4 are each amended
2 to read as follows:

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

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

16 When a county assessor finds that the aggregate rate of tax levy on
17 any property, that is subject to the limitations set forth in RCW
18 84.52.043 or 84.52.050, exceeds the limitations provided in either of
19 these sections, the assessor shall recompute and establish a
20 consolidated levy in the following manner:

21 (1) The full certified rates of tax levy for state, county, county
22 road district, and city or town purposes shall be extended on the tax
23 rolls in amounts not exceeding the limitations established by law;
24 however any state levy shall take precedence over all other levies and
25 shall not be reduced for any purpose other than that required by RCW
26 84.55.010. If, as a result of the levies imposed under RCW 84.52.069,
27 84.34.230, the portion of the levy by a metropolitan park district that
28 was protected under RCW 84.52.120, ((and)) 84.52.105, and section 1 of
29 this act, the combined rate of regular property tax levies that are
30 subject to the one percent limitation exceeds one percent of the true
31 and fair value of any property, then these levies shall be reduced as
32 follows: (a) The levy imposed under section 1 of this act shall be
33 reduced until the combined rate no longer exceeds one percent of the
34 true and fair value of any property or shall be eliminated; (b) if the
35 combined rate of regular property tax levies that are subject to the
36 one percent limitation still exceeds one percent of the true and fair
37 value of any property, then the portion of the levy by a metropolitan
38 park district that is protected under RCW 84.52.120 shall be reduced
39 until the combined rate no longer exceeds one percent of the true and

1 fair value of any property or shall be eliminated; (~~(b)~~) (c) if the
2 combined rate of regular property tax levies that are subject to the
3 one percent limitation still exceeds one percent of the true and fair
4 value of any property, then the levies imposed under RCW 84.34.230,
5 84.52.105, and any portion of the levy imposed under RCW 84.52.069 that
6 is in excess of thirty cents per thousand dollars of assessed value,
7 shall be reduced on a pro rata basis until the combined rate no longer
8 exceeds one percent of the true and fair value of any property or shall
9 be eliminated; and (~~(e)~~) (d) if the combined rate of regular property
10 tax levies that are subject to the one percent limitation still exceeds
11 one percent of the true and fair value of any property, then the thirty
12 cents per thousand dollars of assessed value of tax levy imposed under
13 RCW 84.52.069 shall be reduced until the combined rate no longer
14 exceeds one percent of the true and fair value of any property or
15 eliminated.

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

20 (a) First, the certified property tax levy rates of those junior
21 taxing districts authorized under RCW 36.68.525, 36.69.145, and
22 67.38.130 shall be reduced on a pro rata basis or eliminated;

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

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

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

37 (e) Fifth, if the consolidated tax levy rate still exceeds these
38 limitations, the certified property tax levy rates authorized for fire
39 protection districts under RCW 52.16.130, library districts,

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

5 In determining whether the aggregate rate of tax levy on any
6 property, that is subject to the limitations set forth in RCW
7 84.52.050, exceeds the limitations provided in that section, the
8 assessor shall use the hypothetical state levy, as apportioned to the
9 county under RCW 84.48.080, that was computed under RCW 84.48.080
10 without regard to the reduction under RCW 84.55.012.

11 **Sec. 3.** RCW 84.52.043 and 1995 c 99 s 3 are each amended to read
12 as follows:

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

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

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

1 public utility districts. The limitations provided in this subsection
2 shall not apply to: (a) Levies at the rates provided by existing law
3 by or for any port or public utility district; (b) excess property tax
4 levies authorized in Article VII, section 2 of the state Constitution;
5 (c) levies for acquiring conservation futures as authorized under RCW
6 84.34.230; (d) levies for emergency medical care or emergency medical
7 services imposed under RCW 84.52.069; (e) levies to finance affordable
8 housing for very low-income housing imposed under RCW 84.52.105;
9 (~~and~~) (f) the portions of levies by metropolitan park districts that
10 are protected under RCW 84.52.120; and (g) levies by fire protection
11 districts under section 1 of this act.

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